



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING AGENDA

Date & Time of Meeting: **Tuesday, January 26, 2021 4:00 pm**

Meeting Location: **Marathon County Courthouse, County Board Assembly Room 500 Forest Street, Wausau WI 54403**

Members: **John Robinson, Chair, Alyson Leahy, Vice-Chair, Jonathan Fischer, EJ Stark, Kurt Gibbs, Yee Leng Xiong,**

Craig McEwen

Marathon County Mission Statement: Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly, or in cooperation with other public and private partners, provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12/20/05)

Human Resources, Finance & Property Committee Mission/Purpose: Provide leadership for the implementation of the County Strategic Plan, monitoring outcomes, reviewing and recommending to the County Board policies related to the human resources initiatives, finance and property of the County.

The meeting location identified above will be open to the public. However, due to the COVID-19 pandemic and associated public health directives, Marathon County encourages Human Resources, Finance and Property Committee members and the public to attend this meeting remotely. To this end, instead of attendance in person, Committee members and the public may attend this meeting by telephone conference. If Committee members or members of the public cannot attend remotely, Marathon County requests that appropriate safety measures, including adequate social distancing, be utilized by all in-person attendees.

Persons wishing to attend the meeting by phone may call into the telephone conference beginning five (5) minutes prior to the start time indicated above using the following number: **1-408-418-9388 Access Code: **146 078 0067** Password: none**

If you are prompted to provide an "Attendee Identification Number," enter the "#" sign. No other number is required to participate in the telephone conference. When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

1. Call to Order-Please silence your cellphones
 2. Public Comment
 3. Approval of the Minutes of the January 12, 2021 Human Resources, Finance and Property Committee Meeting
 4. Educational Presentations/Outcome Monitoring Reports
Discuss the Tax Foreclosure Process and County Ordinance 3.20-Sale of Delinquent Land-Cherek and Corbett
 5. Operational Functions required by Statute, Ordinance, or Resolution:
 - A. Discussion and Possible Action by Committee to Forward to the County Board for its consideration
 - 1 Take the following properties on tax deed:
1405 Brady St, City of Wausau- *Additional information requested at January 12 meeting*
 - 2 Setting Purchase Price for Tax Deed Properties:
109 N 2nd Ave, City of Wausau
 - B. Discussion and Possible Action by Human Resources and Finance and Property Committee
 - B. Discussion and Possible Action by Human Resources and Finance and Property Committee
 1. None
6. Policy Issues Discussion and Possible Action by Committee to Forward to the County Board
HR and Finance Committee Work Plan Prioritization Schedule and Topics
7. Announcements (Next Meeting Date and Topics) Next Meeting Date – February 9, 2021, 3:30pm
8. Adjourn

Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 715 261-1500 or e-mail infomarathon@mail.co.marathon.wi.us one business day before the meeting.

SIGNED J ROBINSON/s/K Palmer

Presiding Officer or Designee

Faxed to: Wausau Daily Herald

Faxed to: City Pages

Faxed to: Record Review

Faxed by/time: K Palmer 1/22/2021 10 am

Posted to the County Website:

NOTICE POSTED AT THE COURTHOUSE

By/Date/Time K Palmer 1/22/2021 10 am

www.co.marathon.wi.us



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING MINUTES

Date & Time of Meeting: Tuesday, January 12, 2021 3:30 p.m. **DRAFT-UNAPPROVED**

Meeting Location: Marathon County Courthouse, County Board Assembly Room 500 Forest Street, Wausau WI 54403

Members: John Robinson, Chair; Alyson Leahy, Vice-Chair; Craig McEwen, Kurt Gibbs, Yee Leng Xiong, Jonathan Fisher, EJ Stark

Others: Frank Matel, Kristi Palmer, Scott Corbett, Diane Hanson, Lance Leonhard, Jason Hake, Gary Hetzer, Connie Beyersdorff, Steve Cherek, Dejan Adzic

1. Call to Order by Chairman Robinson-Please silence your cellphones
2. Public Comment Period -none
3. Approval of the Minutes of the December 8, 2020 Human Resources, Finance and Property Committee Meeting Motion by McEwen and seconded by Gibbs to approve the December 8, 2020 minutes; vote unanimous
4. Educational Presentations/Outcome Monitoring Reports-None

5. Operational Functions required by Statute, Ordinance, or Resolution:

A. Discussion and Possible Action by Human Resources and Finance and Property Committee

1. Take the following properties on tax deed-Steve Cherek discussed the following properties

a. 1405 Brady St, City of Wausau

The property tax payoff is \$44,440.36 for this property. Corbett stated that he is not confident that we would close the tax lien. The committee should take based on a satisfactory decision from the Corporation Counsel's office.

Motion by Gibbs motion and seconded by McEwen to determine the status of the federal lien on the property and bring this back at the January education meeting or February meeting which ever meets the Corporation Counsel's schedule; vote unanimous

b. 1 acre lot, Town of Spencer

Cherek would like to delay this one postponed until an environmental screen is completed by the Health Department; No objection to the delay of taking this property.

c. 1111 W Bridge Street, City of Wausau

The property tax payoff is 34,958.82 on this property. It seems to be vacant upon inspection by the Treasurer's office on January 11, 2021.

Motion by Gibbs and seconded by Fisher to the property at 1111 W Bridge Street, Vote unanimous

d. 1126 Arthur Street, City of Wausau

The property tax payoff is \$31,051.12 and there are special assessments on the property. There was an environmental study on the property. The property seemed to be occupied as of January 11, 2021. All the tax deeds steps have been taken. Gibbs-If the property is occupied then how does affect the property (taking tax deed)? Corbett-The moratorium on eviction lasts until January 31, 2021. If we take the property, there is nothing stopping us from taking the property and the people living in the home would need to start an action to stay. Motion by Gibbs and seconded Leahy by to take the property on tax deed; vote unanimous

e. 315 N 5th Ave, City of Wausau

Cherek-The payoff is \$52,610.53. An environmental screening did not find any impediments, the property seems to be vacant by visual inspection on January 11, 2021

Motion by Stark and seconded Fisher to take the property, vote unanimous

f. 1427 Lake Street, City of Wausau

Cherek-1427 Lake street payoff \$42,193.65. The property is vacant as of January 11, 2021. There is special assessments of 10,052.82. Corbett-Is the lot buildable? Cherek-It is questionable as to whether it is buildable. Motion by Gibbs and seconded by McEwen to take the property; vote unanimous

The items that are helpful: Screen done? Assessment or liens? Is it occupied? What are the taxes, special assessments? The maps and pictures are very helpful. Can we get priority for properties that are at or above the 10 year period? Can we get a list that will show this information?



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2. Setting Purchase Price for Tax Deed Properties:

a. 1112 S 18th Ave, City of Wausau

The appraisal price is \$29,900

Motion by McEwen and seconded by Gibbs to set the property price at \$29,900; vote unanimous

b. 227945 Partridge Ave, Town of Rib Mountain

The appraisal price for the land is \$19,900. Tax deed land sales are "as is"

Motion by Gibbs and seconded by Leahy to set the price to \$19,900, vote unanimous

c. 206264 County Road J, Town of Bevent

The appraisal price for the land is \$8,200

Motion by Gibbs and seconded by Fisher to set the price at \$8,200; vote unanimous

d. 717 Forest Street, City of Wausau

The Appraisal price is \$13,000

Motion by Gibbs and seconded by Fisher to set the price at \$13,000; vote unanimous

e. 223929 Orchid Lane, Town of Rib Mountain

The appraisal price is \$17,000. The Town of Rib Mountain is interested in the property. They have the right of first refusal on the property.

Motion by Gibbs and seconded by McEwen to set the property price at \$17,000; vote unanimous

3. Approval of the December 2020 Claims and Questioned Costs-Palmer

Motion by Stark and seconded by Leahy to approve transfers; vote unanimous

B. Discussion and Possible Action by Committee to Forward to the County Board for its consideration

1. Interdepartmental Budget Transfers-Palmer

Motion by Gibbs and seconded by Fisher to approve interdepartmental transfers, unanimous

2. New Position Request-Communication and Engagement Strategist-Hake

Hake-Discussed the realignment of the position from County Administration to Employee Resources Department and a shift of job duties would follow the position. We would abolish the old position and create the new position.

Motion to approve this resolution and forward to the Executive Committee the reorganization plan as presented.

Motion by Gibbs and seconded Fisher the motion as stated above; vote unanimous

3. Resolution to Amend the 2021 CIP for Marathon County for Countywide LiDAR Data Capture Projects- *Follow up from December 8, 2020 meeting*

Hanson-The 2020 retained fees fund has exceeded to amount estimated for 2020 and recommend that the LiDAR project be approved through Land Recorded funds retained fees for the project.

Motion by Gibbs and seconded by Fisher to approve the budget transfer for the \$130,000 to allocate the retained fees fund be appropriated for the LiDAR project; vote unanimous

4. Initial Resolution Authorizing Not to Exceed \$5,830,000 General Obligation Promissory Notes for Capital Improvement Plan Projects-Palmer

Motion by Gibbs and seconded by Fisher to approve initial resolution; vote unanimous

5. Resolution Providing for the Sale of Not to Exceed \$5,830,000 General Obligation Promissory Notes, Series 2021A for Capital Improvement Plan Projects

Motion by Gibbs and seconded by Fisher to approve the resolution; vote unanimous

6. Resolution Declaring Official Intent to Reimburse Expenditures on the Capital Improvement Plan Project from Proceeds of Borrowing-Palmer



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Motion by Gibbs and seconded by Fisher to approve the resolution; vote unanimous

7. Resolution Providing for the Sale of Not to Exceed \$19,000,000 General Obligation Health Care Project Building Bonds, Series 2021B-Palmer

Motion by Gibbs and seconded by Leahy to approve the resolution; vote unanimous

6. Policy Issues Discussion and Committee Determination

- A. HR and Finance Committee Work Plan Prioritization Tool and Schedule

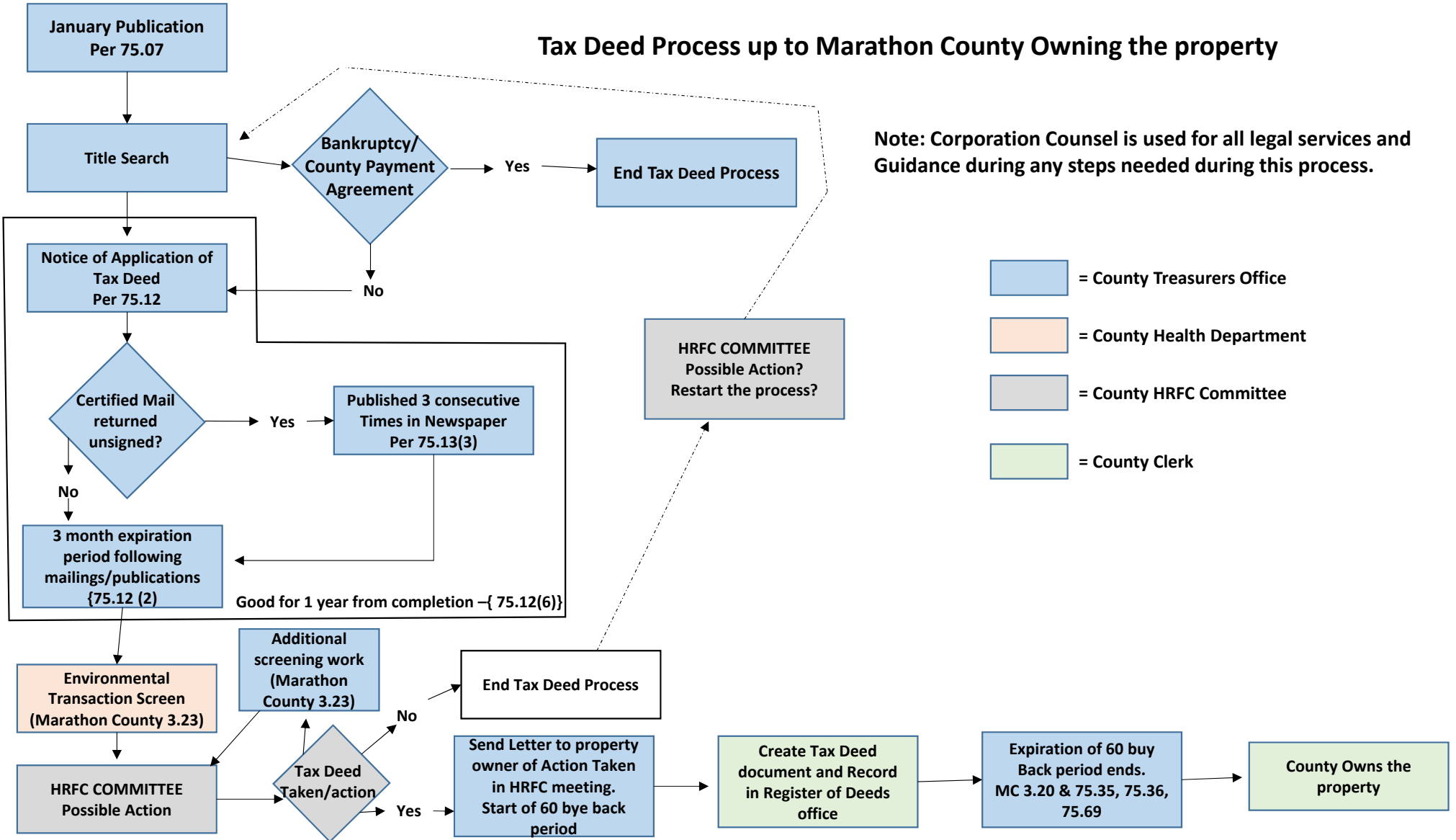
The committee reviewed the Work Plan prioritization list and Chairman Robinson will work with County Administration to incorporate into the committee meeting schedule

7. Announcements:

Next Meeting Date-January 26, 2020 at 4:00 p.m. (Notice date/time change)

8. Adjourn-Adjournment at 5:10 pm by McEwen and seconded by Leahy

Tax Deed Process up to Marathon County Owning the property



County Clerk's Office Tax Deed Processes:

Receive the file from the Treasurer's office, create the Tax Deed document, complete the electronic Real Estate Transfer with the Dep't of Revenue, and file with Register of Deeds.

60-day buy back period is in effect while the following things are being completed:

Contact facilities to arrange for the property to be secured and inspected.

Order the appraisal.

Send notice to County departments (CPZ, Highway, Parks) per County Ordinance 3.20(5)(a) and to the municipality where the property is located per County Ordinance 3.20(7)(8). Departments and Municipality must respond within 30 days if they are interested in the property.

If the property is vacant, contact utility companies. If the property is occupied, proceed with eviction (Corp Counsel assists with that filing.)

Once the 60-day buy back period has expired and the appraisal has been returned, place property on HRFC agenda to set sale price.

Once HRFC has set the sale price publish the notice of the sale and the terms of the closed bid process in all County newspapers. The Wausau Daily Herald ad is published 3 times in 3 consecutive weeks, and one time in all other papers.

Receive sealed bids up until noon the day of the HRFC meeting in which the bids are to be opened. Bids must be accompanied by 10% of the bid in a certified check.

Notify the successful bidder that they have 45 days in which to provide full payment.

Notify all unsuccessful bidders via mail.

Once full payment has been received, create the Quit Claim Deed, file electronic Real Estate Transfer with the Dep't of Revenue, and file with Register of Deeds.

- **Sec. 3.20. - Sale of tax delinquent land.**

(1)

County Board Delegation. The County Board does hereby delegate to the County Clerk or designee (hereunder for this section County Clerk is fully understood to include the designee) the power to manage and sell all tax deeded lands pursuant to policy guidelines established by the committee of jurisdiction. The Finance and Property Committee, or its successor committee, shall be the committee of jurisdiction. The committee shall be assisted by both the County Clerk's office and the County Treasurer's office.

(2)

Committee of Jurisdiction. The Finance and Property Committee shall determine all policies to be followed with respect to the acquisition, management and/or sale of tax deeded property, pursuant to Ch. 75, Wis. Stats., and ordinance criteria set forth herein. In this section, the term "appraised value" means the value of tax deeded property determined at the discretion of the Finance and Property Committee.

(3)

Authority of County Clerk. The County Clerk shall have the responsibility to carry out all duties delegated to that office by the Wisconsin Statutes and, in addition, shall do the following:

(a)

Notify other county departments that Marathon County has acquired tax deeded property in the event those departments determine that said property falls within county program needs.

(b)

Retain professional assistance necessary in order to carry out the sale of tax deeded property. Such professionals shall include, but not be limited to, licensed appraisers, real estate brokers, real estate salesman and others as may be needed for overall management and possible sale of these properties. An annual budget shall be established in the County Clerk's office for such expenses.

(c)

Have the discretion to permit and/or authorize reasonable maintenance, access and/or use of tax deeded property pending sale.

(d)

All vacant lands acquired by tax deed shall be deemed open to reasonable recreational use unless posted by the County Clerk under the authority granted above.

(4)

Preference to Former Owner to Repurchase. Preference will be given to the former owner of the property or his or her heirs in accordance with the authority granted in § 75.35(3), Wis. Stats., or its successor statute, in the following manner and subject to the general policy guidelines set forth herein:

(a)

If the land is occupied, it shall be the general policy, because of liability concerns, to commence immediate legal action to evict any occupant of such lands. An exception to this policy may be granted by the Finance and Property Committee due to mitigating or extenuating circumstances or in the interest of justice and fairness.

(b)

Regardless of whether the property is or is not homestead property, the former owner or his or her heir(s) shall have the preferential right to repurchase the property up until 60 days from the date of approval by the Finance and Property Committee of the acquisition of the property by tax deed. There shall be no extensions of this preference.

(c)

The cost of the repurchase shall be as set forth in §§ 75.35 and 75.36(3), Wis. Stats., or its successor statute, including costs of acquisition and maintenance permitted by law. The requirements of § 75.69, Wis. Stats., shall be waived.

(5)

Retention of ownership by County.

(a)

Within 30 days of the notification by County Clerk, as provided above, any county department that determines that the tax deeded property meets their program needs, shall notify the County Clerk of the following:

1.

Funds may be transferred from the department budget or other special funds to pay for all or part of the purchase price; and/or

2.

The department requests a transfer from the contingency fund to cover all or part of the purchase price.

(b)

The cost for the department to purchase the tax deeded property is as follows:

1.

Homestead property. Because former owners are entitled to net proceeds, the cost of purchase of homestead property to the department shall be the appraised value as determined by the Finance and Property Committee. The proceeds shall be distributed in accordance with subsection (6)(e) below.

2.

Non-homestead property. Because former owners are not entitled to proceeds, the cost for purchase of non-homestead property to the department shall be the cost of back taxes without interest or penalties, the cost of special assessments and charges plus the costs of acquisition and maintenance as permitted by law.

(6)

Public Sale.

(a)

In the event that tax deeded property is not repurchased by the owner or retained by a county department, the County Clerk may sell tax deeded lands at public sale by advertising the sale and the appraised value of such property, as determined by the Finance and Property Committee, using a Class 3 notice, pursuant to §

75.69, Wis. Stats., or its successor statute. The County Clerk may accept the bid most advantageous to the county as long as it is in accordance with §§ 75.35 and 75.69, Wis. Stats., and the following guidelines. When determining what bid is considered the most advantageous to the County, the following criteria shall be followed:

1.

The dollar amounts of the various bids.

2.

The future use to which the property would be put, which shall include a consideration of the applicable sanitary and zoning codes, cost of providing services and road access and potential revenue from assessments.

3.

Whether by accepting one bid, the property will/will not be subject to real estate taxes.

4.

What is the best method of proceeding so as to protect the public health, safety, recreation and welfare of citizens and visitors alike to the County.

(b)

Property not sold on the first attempt. In the event no bid is received in an amount equal to or above the appraised value of the property on the first attempted sale:

1.

The County Clerk is authorized to sell the property for an amount equal to or above the appraised value within two years of the date of the last advertisement without readvertising.

2.

The Finance and Property Committee may direct the County Clerk to readvertise the sale of such property by publication of a Class 1 notice, for an amount less than the property's appraised value and may accept the bid most advantageous to the County as set forth above.

(c)

A ten-percent deposit of the bid must accompany all sealed bids. Unsuccessful bidders' deposits will be refunded.

(d)

The successful bidder has 45 days from the date written notice is sent by certified mail to pay the balance of the bid. Upon payment of the balance plus recording fees, a quit claim deed will be issued by the County Clerk to the bidder. If the bidder does not pay the balance within 45 days, he or she will forfeit the ten-percent deposit.

(e)

Proceeds from public sale shall be distributed in accordance with § 75.36(2m), (3) and (4), Wis. Stats., or their successor statutes, including any costs of acquisition, maintenance or sale permitted by law.

(f)

This section shall not apply to the exchange of property or to the withdrawal and sale of county forest lands or the sale or exchange of land to or between municipalities or to the state.

(7)

Notice to Municipality where property is located. No tax delinquent real property shall be sold by the County Clerk under paragraph (6), unless notice of such sale is mailed to the clerk of the municipality in which the real estate is located at least six weeks prior to the publication of the first legal notice. Land may be retained by the County under paragraph (5) without prior notice to the municipality.

(8)

Sale of tax delinquent property to municipality. Any municipality, upon prior authorization and approval by its governing board and the County Board, may sign an agreement on terms of the sale of tax delinquent land and the agreement will then be operative between the county and the municipality. The county may agree to sell tax delinquent property at private sale to a municipality under the following terms:

(a)

Unpaid general property taxes, special assessments, special charges, and special taxes levied against the property including interest and penalties; or

(b)

The "appraised value" of the property, whichever is less.

(9)

Homestead property.

(a)

Upon acquisition of property, if the former owner had used the property as the former owner's homestead at any time during the five years preceding the County's acquisition, the County Treasurer shall notify the former owner, by registered mail or certified mail sent to the former owner's mailing address on the tax bill, that the former owner may be entitled to a share of the proceeds of a future sale.

(b)

If the former owner does not request, in writing, payment within 60 days after receipt of notice, the former owner forfeits all claims to the proceeds.

(c)

If the former owner timely requests payment, the County shall send the former owner net proceeds as set forth in subsection (6)(e), above, and also withhold any delinquent taxes, interest and penalties owed by the former owner to the county with regard to other property.

(10)

[Outstanding special assessments.] A taxing jurisdiction with which outstanding special assessments have not been settled in full, or otherwise, may purchase tax deeded property from the County in accordance with § 75.35(2)(f), Wis. Stats., or its successor statute.

(O-20-91; O-18-10; O-10-14)

2011 and Older - Marathon County Delinquent Real Estate Tax Parcel List

	Parcel Number	Tax years with unpaid balance	January 2021 payoff balance	SITE ADDRESS	OWNER ON FILE
1	014-2704-043-0995	2002-2020	\$31,584.43	122112 BIG RAPIDS RD	- MID-STATE DISPOSAL INC -
2	080-2908-113-0994	2002-2020	\$10,711.95	161904 STATE HIGHWAY 52	NAOMI- ENGLEMAN-
3	121-2804-121-9990	2002	\$451.86		- EDGAR LAND CO -
4	121-2804-121-9991	2002	\$451.86		- EDGAR LAND CO -
5	151-2805-011-9968	2002-2020	\$63,913.06	1520 WEISENBERGER RD ; 1535 W	- WEISENBERGER TIE & LBR -
6	151-2805-011-9980	2002	\$268.61		- WEISENBERGER TIE & LBR -
7	151-2805-011-9994	2002-2020	\$36,953.62	1500 WEISENBERGER RD	- WEISENBERGER TIE & LBR -
8	080-2908-302-0002	2003-2005	\$166.70		JAMES M- BUCK-
9	151-2805-011-9969	2003-2020	\$5,550.06		- WEISENBERGER TIE & LBR -
10	251-2707-283-9930	2004-2020	\$104.70		GEO A- ROBICHEAU- MARY R ROBICHEAU, ETAL
11	018-2909-221-0998	2005, 2007-2008, 2010-2020	\$933.99		- MARV-RON ENTERPRISES MARVIN LEONARD-
12	145-2707-122-0029	2006-2020	\$845.64		- ELCA LOAN FUND -
13	074-2602-224-0989	2007-2008, 2010-2020	\$99.26		- CONSOLIDATED FARM CO OF MARSHFIELD - UNKNOWN PCL UNTIL 4-2007
14	121-2804-121-9979	2007-2020	\$8,172.40		- EDGAR LAND CO -
15	136-2810-194-9950	2007-2020	\$59.07		ERNEST- PLATTA- REGINA PLATTA, ETAL
16	136-2810-194-9951	2007-2020	\$59.07		HENRY- LEPAK- HELEN LEPAK, ETAL
17	020-2703-094-0997	2008-2020	\$53,353.81	216081 MARCH RAPIDS AVE	RONALD P- PICK- RALPH H PICK
18	106-2907-022-0997	2008-2018	\$4,771.51		SIGURD B- JOHNSON- SIGNE L JOHNSON, ETAL
19	192-2808-172-0926	2008-2020	\$588.82		NORMAN L- HAUPT- E C KOENIG, ETAL
20	002-2606-015-0969	2009-2020	\$266.71		- ALBERT & EVA ZDROIK LAST ONWER OF RECORD-

2011 and Older - Marathon County Delinquent Real Estate Tax Parcel List

21	010-2702-074-0986	2009-2020	\$77.26		HENRY C- ERTL- LAVERNA ERTL
22	020-2703-093-0998	2009-2020	\$34,456.63	216530 MARCH RAPIDS AVE	RALPH H- PICK- RONALD P PICK
23	052-2907-064-0990	2009-2015	\$134.91		- FRANCES DOEDE-
24	060-2810-145-0042	2009-2020	\$5,289.41		JERALD J- RIECK-
25	074-2602-154-0007	2009-2020	\$94,222.08	105700 KARAU AVE	RAFAEL- RUIZ JR-
26	102-2904-061-9930	2009, 2012-2020	\$1,691.38		WILLIAM T- JANKOWSKI-
27	102-2904-061-9931	2009, 2012-2021	\$1,265.81		WILLIAM- JANKOWSKI-
28	102-2904-061-9932	2009, 2012-2022	\$1,513.95	121 GOODRICH ST	WILLIAM- JANKOWSKI-
29	145-2707-152-0021	2009-2020	\$54,076.58	1541 GREENWOOD DR	TIMOTHY- JAMES-
30	145-2707-152-0031	2009-2020	\$21,970.81		TIMOTHY- JAMES-
31	145-2707-152-0985	2009-2020	\$43,174.68	1572 OLD HIGHWAY 51	TIMOTHY- JAMES-
32	181-2602-053-1099	2009-2010, 2012-2020	\$59,744.57	108 N LASALLE ST ; 110 N LASALLE	THERESA L- SEEHAFFER- ELLIOTT P MILLER
33	004-3006-132-0994	2010-2020	\$37,560.52	144919 COUNTY ROAD L	RUSSELL- TESKE- SANDRA TESKE
34	008-2609-185-0993	2010-2020	\$9,870.11	166767 LEATHER CAMP DR	KENNETH R- SWEDOWSKI-
35	018-2909-334-0970	2010-2020	\$40.30		JESS & WILHELMINA- GEURINK- %MARATHON COUNTY
36	024-2705-242-0978	2010-2020	\$37.19		STANLEY- KOWALSKI- HELENE KOWALSKI
37	024-2706-321-0990	2010-2020	\$35.51		HILDRED- BAKER-
38	038-3010-134-0994	2010-2020	\$786.46		PATRICK- MARCINIAK-
39	046-2903-152-0996	2010-2020	\$2,394.81	235147 CORINTH RD	ALLEN- STAUSKE-
40	052-2907-135-0983	2010-2015	\$74.00		- CARL LOTZ-
41	056-2603-031-0998	2010-2020	\$252.84		- BETHEL EVANG CHURCH & CEMETERY ASSOCIATION -
42	068-2807-153-0992	2010-2020	\$634.29		NORMAN W- HENRICH- , ETAL

2011 and Older - Marathon County Delinquent Real Estate Tax Parcel List

43	076-2906-243-0975	2010-2020	\$39.21		- WESTLAND CORPORATION -
44	076-2906-334-0986	2010-2020	\$146,419.81	228906 N 120TH AVE	- WEST GATE LLC -
45	080-2908-203-0907	2010-2020	\$80.75		WILLIAM H- SCHROEDER- IDA SCHROEDER, ETAL
46	080-2908-362-0967	2010-2020	\$39.29		CLARENCE C- FUST- DOROTHY M FUST, ETAL
47	145-2707-153-0951	2010-2020	\$36.06		ADOLPH G- SPOK- JULIE S SPOK, ETAL
48	182-2704-192-1041	2010-2020	\$169.79		HELEN- BEAN- , ETAL
49	182-2704-192-1042	2010-2020	\$654.43		FRIEDA- MARQUARDT- LAST OWNER OF RECORD
50	182-2704-194-1037	2010-2020	\$3,546.68		ANNA M- MCHUGH- % CRAIG FULLER
51	192-2808-102-0261	2010-2020	\$62,487.98	6209 KAYAK DR	MARC E- KLOBUCNIK- CHRISTINA M KLOBUCNIK
52	192-2808-291-0991	2010	\$199.73		- STONE RIDGE DEVELOPMENT -
53	251-2707-303-9972	2010-2020	\$142.14		JOSEPH- HANUS-
54	251-2707-304-1239	2010-2020	\$50,559.65	902 W 4TH ST	KATHY A- BRECHT-
55	291-2907-244-0113	2010-2020	\$64,712.52	926 NINA AVE	- ZAHN INVESTMENTS-
56	291-2907-252-0192	2010-2020	\$57,506.92	1805 N 3RD ST	SUSAN A- RIEDEL-
57	291-2907-254-0225	2010-2020	\$42,137.10	410 N 12TH ST	ALICE- ZIEMANN-
58	291-2907-283-0955	2010	\$2,539.24	201 S 44TH AVE	- HIDDEN VALLEY ESTATES -
59	291-2907-351-0109	2010-2020	\$66,994.55	714 S 3RD AVE	- MCCLAY ENTERPRISES WAUSAU LLC-
60	291-2907-352-0172	2010-2020	\$26,064.88	1105 WEST ST	- GATM ENTERPRISES LLC-
61	291-2907-354-0021	2010, 2012-2020	\$8,824.00	114 E THOMAS ST	NAO YENG- THAO-
62	004-3006-291-0998	2011-2020	\$31,482.93	241394 VALLEY LN	SELMA M- FEHLHABER-
63	006-3003-234-0996	2011-2017, 2020	\$11,580.54	116637 WINDFALL HILL RD	CARL R- FRAMKE- PHYLLIS FRAMKE
64	014-2704-284-0990	2011-2015, 2020	\$23,388.54	122662 BALSAM RD	DONNIE L- MENGEL- SANDRA M MENGEL

2011 and Older - Marathon County Delinquent Real Estate Tax Parcel List

65	042-2902-043-0997	2011-2012, 2016, 2020	\$6,046.60	237217 POPE AVE	GEORGE J- KOHL- MONTANA J KOHL
66	042-2902-312-0997	2011-2020	\$31.83		- EDWARD RAATZ-
67	048-2607-205-0988	2011-2015, 2019- 2020	\$7,842.39	203740 STATE HIGHWAY 34	- QUALITY TOYS AMERICAN INC FRANCIS A WYSOCKI JR-
68	052-2907-041-0002	2011-2015	\$3,112.48	3384 GEISCHEN DR	MICHAEL J- AHEARN-
69	052-2907-144-0014	2011-2015	\$1,325.17		DORIS M- JACKSON-
70	068-2807-153-0084	2011-2020	\$15,072.53		JOSEPH D- KRUEGER-
71	076-2906-101-0977	2011-2020	\$33.92		ELMER- HEISE- EVELYN HEISE
72	076-2906-363-0973	2011-2020	\$33.92		CAROL L- HUBING- UNKNOWN PARCEL UNTIL 8-5-09
73	078-3007-135-0994	2011-2020	\$5,408.97	244049 COUNTY ROAD W	- WISCONSIN VALLEY SNO JETS INC-
74	084-2804-364-0987	2011-2020	\$16,881.99	219960 COUNTY ROAD H	JEREMY L- TOMLINSON-
75	145-2707-242-0997	2011-2020	\$13,734.65		SYNTHIA S- SPATZ-
76	181-2602-084-1034	2011-2020	\$3,276.88	1110 S GRANT ST	- VANTAGE DEVELOPMENT GRP
77	181-2602-084-1035	2011-2020	\$1,946.67	1112 S GRANT ST	- VANTAGE DEVELOPMENT GRP
78	181-2602-084-1036	2011-2020	\$1,946.67	1114 S GRANT ST	- VANTAGE DEVELOPMENT GRP
79	181-2602-084-1037	2011-2020	\$2,227.87	1116 S GRANT ST	- VANTAGE DEVELOPMENT GRP
80	181-2602-084-1038	2011-2020	\$1,946.67	1115 S GRANT ST	- VANTAGE DEVELOPMENT GRP
81	181-2602-084-1039	2011-2020	\$1,730.39	1113 S GRANT ST	- VANTAGE DEVELOPMENT GRP
82	181-2602-084-1040	2011-2020	\$1,730.39	1111 S GRANT ST	- VANTAGE DEVELOPMENT GRP
83	181-2602-084-1041	2011-2020	\$2,269.67	1109 S GRANT ST	- VANTAGE DEVELOPMENT GRP
84	181-2602-084-1046	2011-2020	\$1,816.89	1109 E WILLOW DR	- VANTAGE DEVELOPMENT GRP

2011 and Older - Marathon County Delinquent Real Estate Tax Parcel List

85	186-2702-062-1004	2011, 2013-2018, 2020	\$8,629.81	102 N FRONT ST	ARTHUR- SHAFFER-
86	192-2808-161-0064	2011-2020	\$44,071.76	4803 MESKER ST	BLONG- YANG- TONG VANG
87	251-2707-321-9995	2011-2020	\$28,368.24	446 OLD HIGHWAY 51	BONNIE J- EMERICH-
88	251-2707-321-9996	2011-2020	\$1,795.78		BONNIE J- EMERICH-
89	291-2907-224-0083	2011-2020	\$45,440.36	1405 BRADY ST	PATRICIA R- BYRKA-
90	291-2907-231-0578	20,112,013	\$34,442.26	1609 E BOS CREEK DR ; 424 BURN	- GOETSCH WILBERT A-
91	291-2907-234-0077	2011-2020	\$52,827.01	906 N 3RD AVE	THOMAS H- BERGS-
92	291-2907-252-0021	2011-2013, 2015-2016, 2020	\$25,357.03	2008 N 7TH ST	TINA D- MURRAY-
93	291-2907-262-0279	2011-2020	\$40,208.96	1115 PINE ST	RALPH E- HEIL-
94	291-2907-353-0452	2011-2020	\$47,105.28	1226 S 9TH AVE	NEIL- KUEHN-
95	291-2907-363-0934	2011-2020	\$34,532.89	1109 MCCLEARY ST	- HEATH SCHOOLEY -
January 2021 Payoff Balance with Interest/Penalty			\$1,639,413.90		



Connie Beyersdorff, Marathon County Treasurer
Marathon County Courthouse
500 Forest Street
Wausau, WI 54403
715.261.1150 (Telephone)
715.261.1166 (Fax)
Connie.Beyersdorff@co.marathon.wi.us

1/26/2021

291-2907-224-0083

1405 Brady St

Treasurer's Office Property Summary,

The property located at: 1405 Brady St. The taxes are delinquent from 2011 to 2019 with the 2020 taxes due at the end of the month. The total payoff is currently \$45,440.36.

Unpaid Taxes: \$25,885.05 - 57%
Interest/Penalty: \$19,368.67 – 43 %
Unpaid Special Assessments: \$133.24 – less than 1%
Delinquent Utilities: \$133.24
Other Fees: \$53.40 – less than 1%
Total: \$45,440.36 as of January 2021
Plus additional fees for tax deed process today.

An Environmental Transaction Screening was done by Marathon County Health Department on July 30, 2020.

At the time of the study, the house appeared to be vacant.

This study did not find any impediments of the county assuming ownership of the property.

Steven Cherek drove to this property on 1/10/2020 and based on the visual, it appeared to still be vacant but somewhat up kept. The driveway was cleared of snow. The Owner of this property passed away in June 2019 and the family contacted our office as they have no intentions on owning this property or paying taxes on it. There is a large federal income tax lien on the property making things hard to sell on the family.

All tax deed process steps were done based on WI state statutes and Marathon County Ordinance by the Treasurer's office. That's why we are here today presenting this property to the committee.

Steven Cherek and Connie Beyersdorff

APPRAISAL REPORT

OF



109 n 2nd ave
WAUSAU , WI 54403

PREPARED FOR

MARATHON COUNTY
WAUSAU
WI,

AS OF

08/11/2020

PREPARED BY

meyer appraisal service
4503 AUGUSTINE AVE
WESTON, WI 54476

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08/12/2020

MARATHON COUNTY
WAUSAU
WI,

RE: N/A
109 n 2nd ave
WAUSAU , WI 54403
File No. MARATHON COUNTY
Case No.

Dear

In accordance with your request, I have personally inspected and prepared an appraisal report of the real property located at:

109 n 2nd ave, WAUSAU , WI 54403

The purpose of this appraisal is to estimate the market value of the property described in the body of this appraisal report.

Enclosed, please find the appraisal report which describes certain data gathered during our investigation of the property. The methods of approach and reasoning in the valuation of the various physical and economic factors of the subject property are contained in this report.


An inspection of the property and a study of pertinent factors, including valuation trends and an analysis of neighborhood data, led the appraiser to the conclusion that the market value, as of 08/11/2020 is:

\$ 12,000

The opinion of value expressed in this report is contingent upon the limiting conditions attached to this report.

It has been a pleasure to assist you. If I may be of further service to you in the future, please let me know.

Respectfully submitted,

Signature:  _____

Gordon A Meyer

SUMMARY OF SALIENT FEATURESFile No. MARATHON COUNTY
Case No.

SUBJECT INFORMATION	
Subject Address	109 n 2nd ave
Legal Description	SEE ADDENDUM
City	WAUSAU
County	Marathon
State	WI
Zip Code	54403
Census Tract	8
Map Reference	59
SALES PRICE	
Sale Price	\$
Date of Sale	N/A
CLIENT	
Borrower	N/A
Lender/Client	MARATHON COUNTY
DESCRIPTION OF IMPROVEMENT	
Size (Square Feet)	1,265
Price per Square Foot	\$ 0.00
Location	URBAN
Age	119
Condition	Fair
Total Rooms	7
Bedrooms	2
Baths	1.00
APPRAISER	
Appraiser	Gordon A Meyer
Date of Appraised Value	08/11/2020
VALUE	
Final Opinion of Value \$	12,000

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address	WAUSAU, WI,			



**FRONT OF
SUBJECT PROPERTY**
109 n 2nd ave
WAUSAU , WI 54403



**REAR OF
SUBJECT PROPERTY**



STREET SCENE

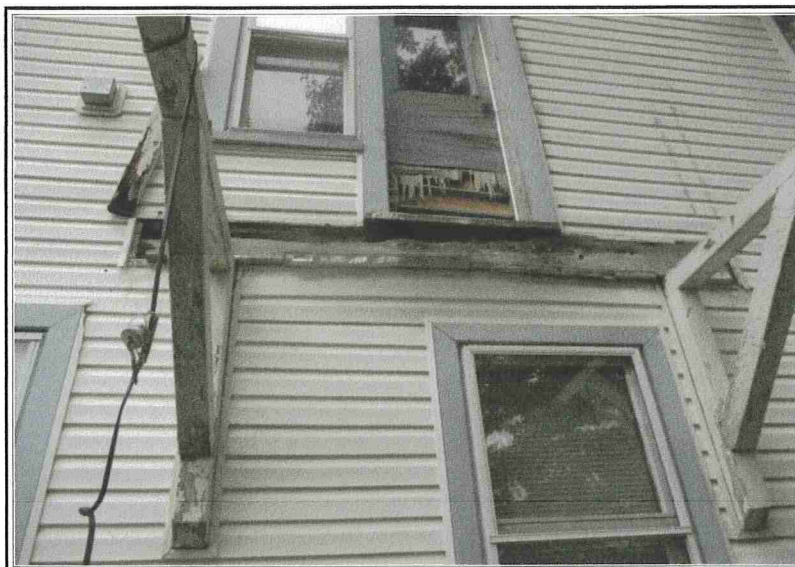
Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address	WAUSAU, WI,			



SOUTH SIDE

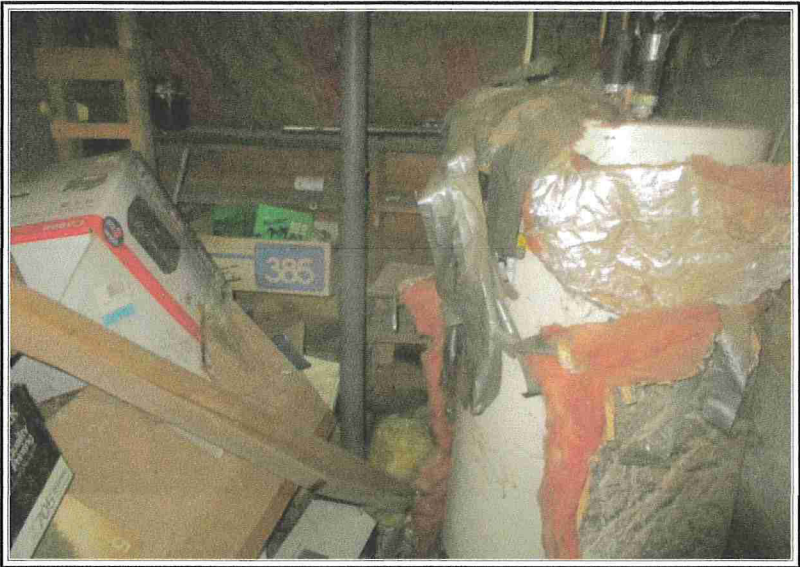


NORTH SIDE



DOOR UPPER LEVEL

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address		WAUSAU, WI,		



BASEMENT



LAUNDRY CEILING



KITCHEN FLOOR

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address		WAUSAU, WI,		



LAUNDRY FLOOR



STAIRS

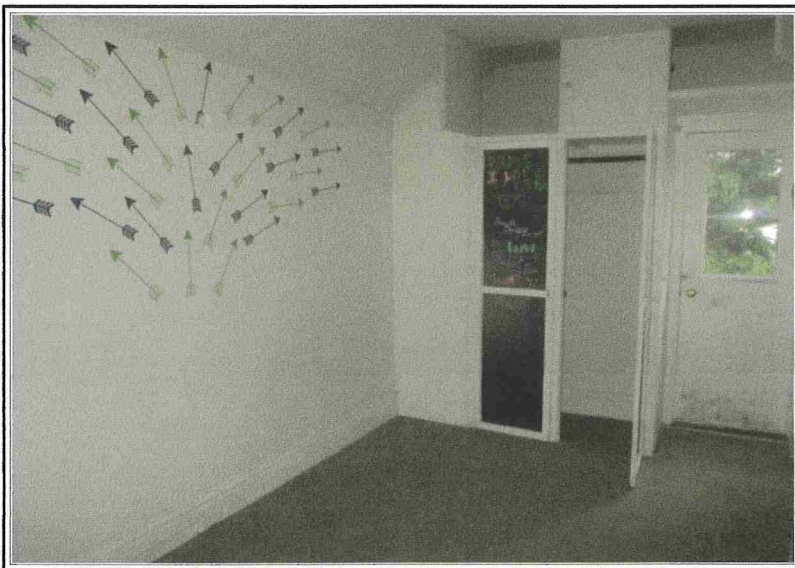


DEN FLOOR

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address	WAUSAU, WI,			



FOYER CEILING



LANDING UP



BEDROOM UP

meyer appraisal service
SUBJECT PHOTO ADDENDUM

File No. MARATHON COUNTY
Case No.

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address	WAUSAU, WI,			



WINDOW UP



WINDOW



LIVING ROOM

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address	WAUSAU, WI,			



BATH CEILING



BATH CEILING



ELECTRIC HEAT BATH

meyer appraisal service
SUBJECT PHOTO ADDENDUM

File No. MARATHON COUNTY
Case No.

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address	WAUSAU, WI,			



NO CLOSET DOORS DOWN



BEDROOM DOWN



DINING ROOM

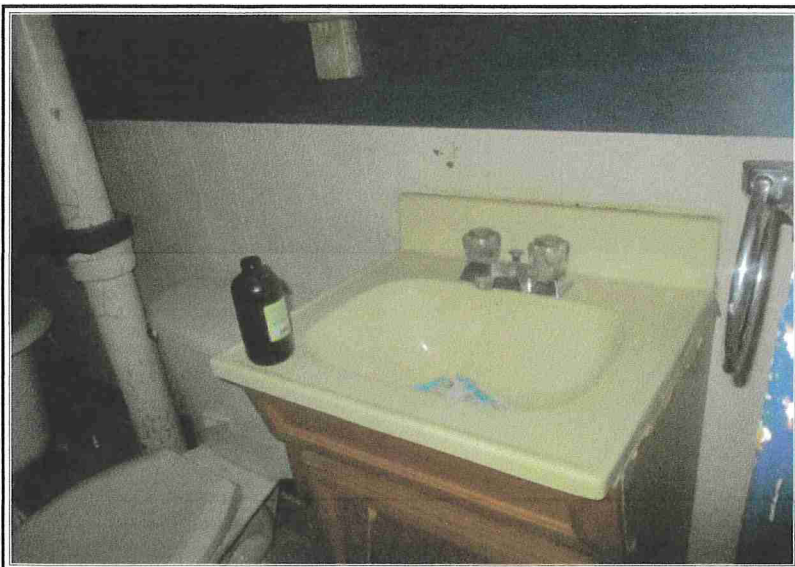
Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address		WAUSAU, WI,		



WINDOW UP



BATH



BATH

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address		WAUSAU, WI,		



KITCHEN WALL/CEILING



KITCHEN

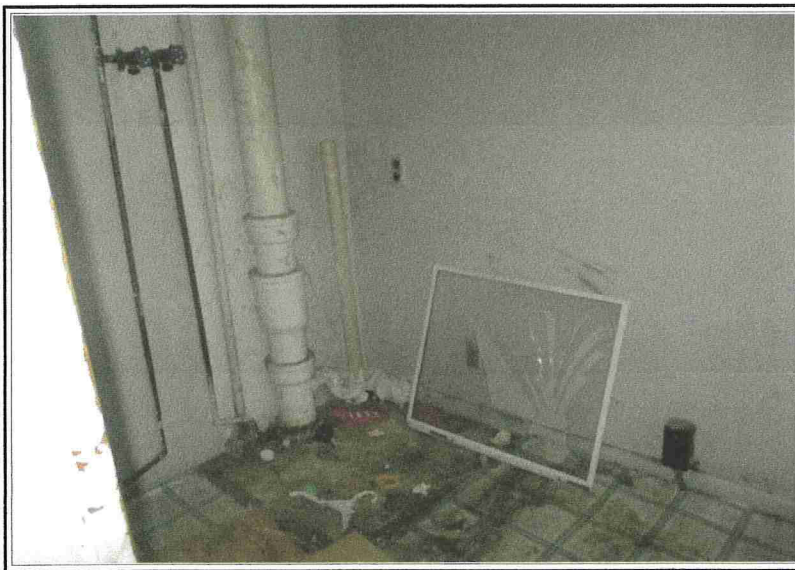


SINK

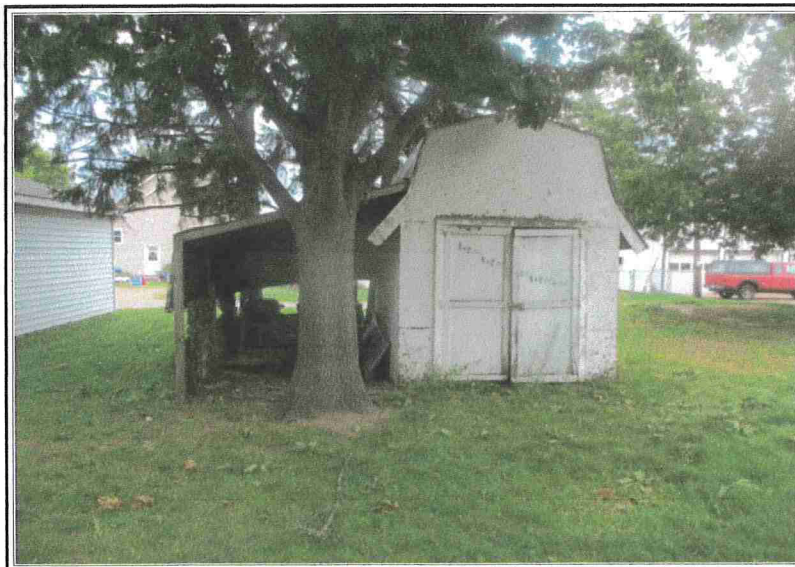
Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address		WAUSAU, WI,		



KITCHEN



LAUNDRY

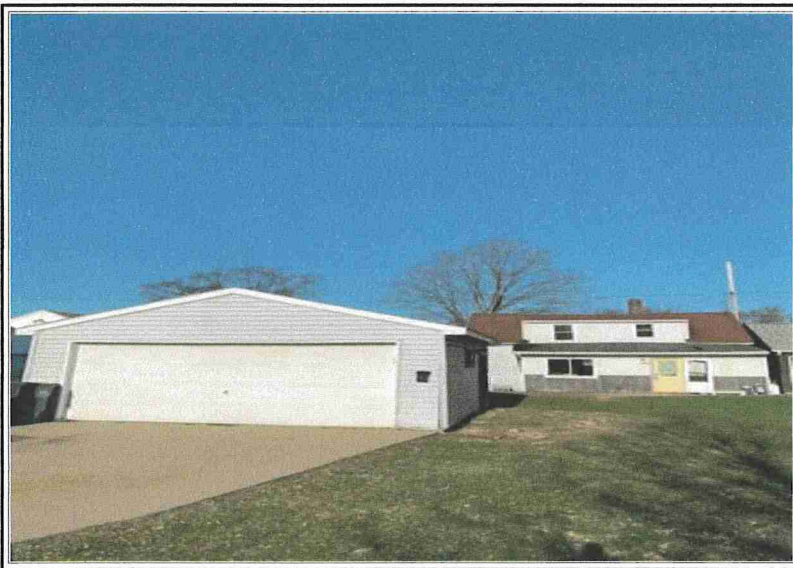


OLD SHED

Borrower N/A
Property Address 109 n 2nd ave
City WAUSAU County Marathon State WI Zip Code 54403
Lender/Client MARATHON COUNTY Address WAUSAU, WI,



COMPARABLE SALE # 1
712 mc Donald st
WAUSAU, WI 54403



COMPARABLE SALE # 2
1022 s 9th ave
WAUSAU, WI 54401



COMPARABLE SALE # 3
709 jefferson st
WAUSAU, WI 54403

Residential Appraisal Report

The purpose of this appraisal report is to provide the client with an accurate, and adequately supported, opinion of the market value of the subject property.

Property Address 109 n 2nd ave City WAUSAU State WI Zip Code 54403
 Owner MARATHON COUNTY Intended User MARATHON COUNTY County Marathon
 Legal Description SEE ADDENDUM
 Assessor's Parcel # 291-2907-264-0034 Tax Year 2019 R.E. Taxes \$ 802.00
 Neighborhood Name WAUSAU Map Reference 59 Census Tract 8
 Occupant Owner Tenant Vacant Special Assessments \$ 0 PUD HOA \$ 0 per year per month
 Property Rights Appraised Fee Simple Leasehold Other (describe)
 Intended Use TO HELP DETERMINE A MARKETING PRICE FOR MARATHON COUNTY
 Client MARATHON COUNTY Address WAUSAU, WI,
 Is the subject property currently offered for sale or has it been offered for sale in the twelve months prior to the effective date of this appraisal? Yes No
 Report data source(s) used, offerings price(s), and date(s).

I did did not analyze the contract for sale for the subject purchase transaction. Explain the results of the analysis of the contract for sale or why the analysis was not performed.

Contract Price \$ Date of Contract Is the property seller the owner of public record? Yes No Data Source(s)
 Is there any financial assistance (loan charges, sale concessions, gift or downpayment assistance, etc.) to be paid by any party on behalf of the purchaser? Yes No
 If Yes, report the total dollar amount and describe the items to be paid.

Note: Race and the racial composition of the neighborhood are not appraisal factors.

Neighborhood Characteristics			One-Unit Housing Trends				One-Unit Housing		Present Land Use %	
Location	<input checked="" type="checkbox"/> Urban	<input type="checkbox"/> Suburban	<input type="checkbox"/> Rural	Property Values	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining	PRICE	AGE	One-Unit 65 %
Built-Up	<input checked="" type="checkbox"/> Over 75%	<input type="checkbox"/> 25-75%	<input type="checkbox"/> Under 25%	Demand/Supply	<input type="checkbox"/> Shortage	<input checked="" type="checkbox"/> In Balance	<input type="checkbox"/> OverSupply	\$(000)	(yrs)	2-4 Unit 02 %
Growth	<input type="checkbox"/> Rapid	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Slow	Marketing Time	<input type="checkbox"/> Under 3mths	<input checked="" type="checkbox"/> 3-6 mths	<input type="checkbox"/> Over 6mths	40	Low 02	Multi-Family 01 %
Neighborhood Boundaries THE NEIGHBORHOOD IS THE CITY OF WAUSAU								800	High 100	Commercial 25 %
								160	Pred. 50	Other 07 %

Neighborhood Description THE SUBJECT IS LOCATED IN A FULLY DEVELOPED RESIDENTIAL AREA IN WAUSAU. THE AREA IS COMPATIBLE, HAS AVERAGE MARKET APPEAL AND OFFERS AVERAGE ACCESS TO ALL NECESSITIES. THE IMMEDIATE AREA INCLUDES SINGLE FAMILY RANCH, RAMBLER AND MULTI LEVEL HOMES, AS WELL AS SOME DUPLEX PROPERTIES. THERE IS SOME COMMERCIAL PROPERTY IN GRAND AVENUE
 Market Conditions (including support for the above conclusions) THE GENERAL MARKET CONDITIONS HAVE IMPROVED OVER THE PAST SEVERAL YEARS AND CAN BE SEEN IN SHORTER MARKET TIMES, HIGHER PROPERTY PRICING AND A MORE LIMITED FOR SALE INVENTORY

Dimensions 60X114 Area 6891 sf Shape Rectangular View AVERAGE
 Specific Zoning Classification R-2 Zoning Description RESIDENTIAL
 Zoning Compliance Legal Legal Nonconforming (Grandfathered Use) No Zoning Illegal (describe)
 Is the highest and best use of subject property as improved (or as proposed per plans and specifications) the present use? Yes No If No, describe.

Utilities Public Other (describe)			Public Other (describe)			Off-site Improvements--Type		Public Private	
Electricity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Water	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Street	PAVED	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Sanitary Sewer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Alley	BACK	<input checked="" type="checkbox"/>	<input type="checkbox"/>

FEMA Special Flood Hazard Area Yes No FEMA Flood Zone C FEMA Map # 550 73c0384g FEMA Map Date 9/28/2018
 Are the utilities and/or off-site improvements typical for the market area? Yes No If No, describe.
 Are there any adverse site conditions or external factors (easements, encroachments, environmental conditions, land uses, etc.)? Yes No If Yes, describe.
 THIS SITE CONFORMS WITH LOCAL ZONING. THERE IS NO INDICATION OF ANY ADVERSE EASEMENTS OR ENCROACHMENT

General Description			Foundation		Exterior Description materials/condition		Interior materials/condition	
Units	<input checked="" type="checkbox"/> One	<input type="checkbox"/> One with Accessory Unit	<input type="checkbox"/> Concrete Slab	<input type="checkbox"/> Crawl Space	Foundation Walls STONE/AVE		Floors C/V/LAM/TILE/POOR	
# of Stories	2 Story		<input type="checkbox"/> Full Basement	<input checked="" type="checkbox"/> Partial Basement	Exterior Walls VINYL/AVE		Walls DW/PANELING/AVE	
Type	<input checked="" type="checkbox"/> Det.	<input type="checkbox"/> Att.	<input type="checkbox"/> S-Det./End Unit	Basement Area 100 sq. ft.	Roof Surface Shingle/POOR		Trim/Finish Wood/POOR	
	<input checked="" type="checkbox"/> Existing	<input type="checkbox"/> Proposed	<input type="checkbox"/> Under Const.	Basement Finish NONE %	Gutters & Downspouts NONE		Bath Floor Vinyl/POOR	
Design (Style)	2 STORY		<input type="checkbox"/> Outside Entry/Exit	<input type="checkbox"/> Sump Pump	Window Type SB/DH/FAIR		Bath Wainscot Plastic/POOR	
Year Built	1900		Evidence of <input type="checkbox"/> Infestation	<input type="checkbox"/> None Vis	Storm Sash/Insulated COMB/FAIR		Car Storage <input type="checkbox"/> None	
Effective Age (Yrs)	50		<input type="checkbox"/> Dampness	<input type="checkbox"/> Settlement	Screens COMB/FAIR		<input checked="" type="checkbox"/> Driveway # of Cars 1	
Attic	<input type="checkbox"/> None		Heating FWA	<input type="checkbox"/> HWBB	Radiant Amenities		Woodstove(s) #	
	<input type="checkbox"/> Drop Stair	<input type="checkbox"/> Stairs	<input type="checkbox"/> Other	Fuel	Fireplace(s) #		Fence	
	<input type="checkbox"/> Floor	<input checked="" type="checkbox"/> Scuttle	Cooling <input type="checkbox"/> Central Air Conditioning	<input type="checkbox"/> Patio/Deck	<input checked="" type="checkbox"/> Porch ENTRY		Carport # of Cars	
	<input type="checkbox"/> Finished	<input type="checkbox"/> Heated	<input type="checkbox"/> Individual	<input type="checkbox"/> Other NONE	Pool		<input checked="" type="checkbox"/> Other SHED	
Appliances		<input type="checkbox"/> Refrigerator	<input type="checkbox"/> Range/Oven	<input type="checkbox"/> Dishwasher	<input type="checkbox"/> Disposal	<input type="checkbox"/> Microwave	<input type="checkbox"/> Washer/Dryer	<input type="checkbox"/> Other (describe)
Finished area above grade contains: 7 Rooms 2 Bedrooms 1.00 Bath(s) 1,265 Square Feet of Gross Living Area Above Grade								
Additional features (special energy efficient items, etc.) THE SUBJECT HAS A 4X4 ENCLOSED SIDE ENTRY AS WELL AS A 12X8 SHED IN FAIR CONDITION THERE APPEARS TO BE A WATER HEATER IN THE PARTIAL BASEMENT								
Describe the condition of the property (including needed repairs, deterioration, renovations, remodeling, etc.). THE SUBJECT IS A WOOD FRAME TWO STORY CONSTRUCTED FROM AVERAGE GRADE MATERIALS. IT HAS NOT BEEN WELL MAINTAINED AND WILL NEED SIGNIFICANT UPGRADES TO BE LIVABLE. THERE IS A SMALL PARTIAL BASEMENT WITH ACCESS BY TRAP DOOR IN KITCHEN IT IS CLUTTERED AND CANT BE VIEWED BUT THERE APPEARS TO BE A WATER HEATER. SEE LIST OF ITEMS WHICH IMPACT MARKET VALUE								
Are there any physical deficiencies or adverse conditions that affect the livability, soundness, or structural integrity of the property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe THE ROOF NEEDS TO BE REPLACED, A HEAT SOURCE NEEDS TO BE INSTALLED, REPAIR TO KITCHEN WALL AND CEILING AS WELL AS MAKE SURE THERE IS ADEQUATE WATER AND ELECTRIC SERVICE.								
Does the property generally conform to the neighborhood (functional utility, style, condition, use, construction, etc.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, describe THE USE AS A SINGLE FAMILY EVEN REFINISHED WOULD CONFORM TO THE NEIGHBORHOOD.								

Residential Appraisal Report

There are		comparable properties currently offered for sale in the subject neighborhood ranging in price from \$				to \$			
There are		4		comparable sales in the subject neighborhood within the past twelve months ranging in sale price from \$		26,000		to \$ 45,000	
FEATURE	SUBJECT	COMPARABLE SALE # 1		COMPARABLE SALE # 2		COMPARABLE SALE # 3			
Address	109 n 2nd ave WAUSAU, WI 54403	712 mc Donald st WAUSAU, WI 54403		1022 s 9th ave WAUSAU, WI 54401		709 jefferson st WAUSAU, WI 54403			
Proximity to Subject		1.74 miles SE		1.08 miles S		0.88 miles E			
Sale Price	\$	\$ 45,000		\$ 40,000		\$ 26,000			
Sale Price/Gross Liv. Area	\$ 0.00 sq. ft.	\$ 62.50 sq. ft.		\$ 34.39 sq. ft.		\$ 19.46 sq. ft.			
Data Source(s)		MLS# 22000439		MLS# 22001802		MLS# 21812486			
Verification Source(s)		MARATHON CO LAND REC		MARATHON CO LAND REC		MARATHON COUNTY LAND REC			
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment		
Sale or Financing		CONV FIN		CONV FIN		CONV FIN			
Concessions		CASH		NONE;0		cash			
Date of Sale/Time	N/A	2/17/2020		5/6/2020		12/17/2019			
Location	URBAN	URBAN		URBAN		URBAN			
Leasehold/Fee Simple	Fee Simple	FEE SIMPLE		FEE SIMPLE		FEE SIMPLE			
Site	6891 sf	5662 sq. ft	0	6534 sf	0	7405 sq. ft	0		
View	AVERAGE	AVERAGE		AVERAGE		AVERAGE			
Design (Style)	2 STORY	1.5 story	0	1.5 story	0	2 STORY	0		
Quality of Construction	FRAME	FRAME		FRAME		FRAME/AVE			
Actual Age	119	84		120		140			
Condition	Fair	AVERAGE	-24,000	LOW AVERAGE	-16,000	fair	-3,000		
Above Grade	Total Bdrms Baths	Total Bdrms Baths		Total Bdrms Baths		Total Bdrms Baths			
Room Count	7 2 1.00	4 2 1.0		4 2 1.1	-2,000	5 3 1.1	-2,000		
Gross Living Area	1,265 sq. ft.	720 sq. ft.	+6,540	1,163 sq. ft.	+1,224	1,336 sq. ft.	-852		
Basement & Finished Rooms Below Grade	Partial/100 sf	PARTIAL UNFINISHED	-2,000	649 sq ft	-2,000	PARTIAL UNFINISHED	-2,000		
Functional Utility	Average	AVERAGE		AVERAGE		AVERAGE			
Heating/Cooling	/NONE	GAS	-3,000	gas	-3,000	GAS/NONE	-3,000		
Energy Efficient Items	UNKNOWN	UNKNOWN		UNKNOWN		UNKNOWN			
Garage/Carport	None	1 car	-3,000	2 car	-6,000	2 car	-6,000		
Porch/Patio/Deck	Porch	PORCH		PORCH		PORCH			
Net Adjustment (Total)		+ X -	\$ -25,460	+ X -	\$ -27,776	+ X -	\$ -16,852		
Adjusted Sale Price of Comparables		Net Adj: -57%		Net Adj: -69%		Net Adj: -65%			
		Gross Adj: 86%	\$ 19,540	Gross Adj: 76%	\$ 12,224	Gross Adj: 65%	\$ 9,148		
I <input checked="" type="checkbox"/> did <input type="checkbox"/> did not research the sale or transfer history of the subject property and comparable sales. If not, explain									
My research <input checked="" type="checkbox"/> did <input type="checkbox"/> did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.									
Data source(s) COUNTY DATA									
My research <input type="checkbox"/> did <input checked="" type="checkbox"/> did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.									
Data source(s) COUNTY DATA									
Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).									
ITEM	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2	COMPARABLE SALE # 3					
Date of Prior Sale/Transfer	2019								
Price of Prior Sale/Transfer	TAX DEED	8/11/2020	8/11/2020	8/11/2020					
Data Source(s)	MARATHON CO LAND REC	MARATHON CO LAND REC	MARATHON CO LAND REC	MARATHON CO LAND REC					
Effective Date of Data Source(s)									
Analysis of prior sale or transfer history of the subject property and comparable sales THE SUBJECT HAS TRANSFERRED IN PAST 3 YEARS, AND IT DOES NOT APPEAR THAT ANY OF THE COMPARABLE SALES HAVE RESOLD IN A 12 MONTH PERIOD OF TIME PRIOR TO THE LAST SALE DATE INDICATED									
Summary of Sales Comparison Approach SALES 1 & 2 ARE SUPERIOR IN CONDITION, SALE 3 IS ALSO SLIGHTLY SUPERIOR. IT MAY NOT BE POSSIBLE TO PUT GAS HEAT IN THE SUBJECT, BUT BASEBOARD HEAT IS POSSIBLE AND ADJUSTED FOR. THE MARKET VALUE IS NOT MUCH HIGHER THAN THE VACANT SITE VALUE, HOWEVER TO HAVE A VACANT SITE YOU WOULD NEED TO PAY FOR THE REMOVAL OF THE HOME THE HOME HAS GOOD SIDING, MOST OF THE WINDOWS ARE ADEQUATE AS IS SOME OF THE CARPET AND ALSO THE DINING ROOM FLOOR. SALE 2 IS GIVEN THE MOST WEIGHT									
Indicated Value by Sales Comparison Approach \$ 12,000									
Indicated Value by: Sales Comparison Approach \$ 12,000 Cost Approach (if developed) \$ 12,000 Income Approach (if developed) \$ 0									
THE SALES COMPARISON APPROACH WAS USED TO (PROVIDE THE VALUE ESTIMATE BECAUSE IT REFLECTS CURRENT MARKET ACTIVITY, THE COST APPROACH WAS INCLUDED BUT NOT GIVEN ANY WEIGHT, AND THE INCOME APPROACH WAS NOT INCLUDED.									
This appraisal is made <input checked="" type="checkbox"/> "as is," <input type="checkbox"/> subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, <input type="checkbox"/> subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or <input type="checkbox"/> subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair: THE VALUE IS GIVEN AS IS									
Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is \$ 12,000, as of 08/11/2020									

Residential Appraisal Report

ADDITIONAL COMMENTS	LEGAL DESCRIPTION	
	MARY POORS ADD. LOT 14 BLOCK 2 CITY OF WAUSAU, MARATHON COUNTY WISCONSIN	
	LOT SIZE PER COUNTY .60X114.85	
	THE REPORT WAS COMPLETED TO ESTIMATE THE CURRENT MARKET VALUE OF THE SUBJECT WITH OWNERSHIP IN FEE SIMPLE TO BE USED BY MARATHON COUNTY CLERKS OFFICE AND ASSIGNS TO HELP ESTIMATE A MARKET PRICE, THEY ARE THE INTENDED USERS	
	THE SUBJECTS SITE WOULD HAVE A HIGHEST AND BEST USE AS IF VACANT AS A RESIDENTIAL SITE	
	THE SCOPE OF WORK INCLUDED MY PERSONAL INSPECTION OF THE SUBJECT PROPERTY, REVIEW OF GOVERNMENT DATA ON THE SUBJECT, REVIEW OF POTENTIAL COMPARABLE SALES AND LISTINGS IN THE CENTRAL WISCONSIN MLS SERVICE AS WELL AS A REVIEW OF VACANT SITE SALES FOR USE IN THE SITE SECTION OF THE COST APPROACH.	
	THE DEFINITION OF MARKET VALUE IS INCLUDED AND TAKEN FROM FIRREA	
	EXPOSURE TIME IS ESTIMATED AT 120 DAYS WITH MARKET TIME OF 90-200 DAYS	
	THE REPORT WAS ORDERED BY MARATHON COUNTY CLERKS OFFICE	
	I HAVE NOT COMPLETED A REPORT ON THIS PROPERTY IN THE PAST 36 MONTHS	
	IT APPEARS THE SUBJECT COULD BE SALVAGED AND USED AS A RENTAL, THIS ASSUMES THAT THE BASEMENT WHICH COULD NOT BE VIEWED IS ADEQUATE AND SOME TYPE OF HEAT SOURCE CAN BE INSTALLED.	
	COST APPROACH	ITEMS WHICH NEED REPAIR
ENTIRE ROOF SYSTEM		
3 WINDOWS ON THE UPPER LEVEL		
BATH FLOOR, KITCHEN FLOOR, LAUNDRY FLOOR, DEN FLOOR		
SURFACE MOLD ON ENTRY CEILING		
KITCHEN WALL AND CEILING		
UPPER DOOR AND REQUIRED DECK IF THE DOOR STAYS THERE OR REMOVE DOOR.		
INTERIOR PAINTING		
ADD HEAT SOURCE AND CLEAN BASEMENT		
COST APPROACH TO VALUE (if applicable)		
Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value)		
ESTIMATED <input type="checkbox"/> REPRODUCTION OR <input type="checkbox"/> REPLACEMENT COST NEW		
OPINION OF SITE VALUE = \$ 12,000		
Source of cost data		Dwelling 1,265 Sq. Ft. @ \$ = \$ 0
Quality rating from cost service Effective date of cost data	Bsmt. 100 Sq. Ft. @ \$ = \$ 0	
Comments on Cost Approach (gross living area calculations, depreciation, etc.)	Porch/entry	
THE COST APPROACH WAS NOT INCLUDED GIVEN THE AGE AND CONDITION OF THE SUBJECT.	Garage/Carport Sq. Ft. @ \$ = \$	
	Total Estimate of Cost-new = \$ 0	
	Less Physical Functional External	
	Depreciation 0 0 = \$ (0)	
	Depreciated Cost of Improvements = \$ 0	
	"As-is" Value of Site Improvements = \$	
Estimated Remaining Economic Life (HUD and VA only) 20 Years	Indicated Value By Cost Approach = \$ 12,000	
INCOME	INCOME APPROACH TO VALUE (if applicable)	
	Estimated Monthly Market Rent \$ 0 X Gross Multiplier 0.00 = \$ 0 Indicated Value by Income Approach	
	Summary of Income Approach (including support for market rent and GRM)	
PUD INFORMATION	PROJECT INFORMATION FOR PUDs (if applicable)	
	Is the developer/builder in control of the Homeowner's Association (HOA)? <input type="checkbox"/> Yes <input type="checkbox"/> No Unit type(s) <input type="checkbox"/> Detached <input type="checkbox"/> Attached	
	Provide the following information for PUDs ONLY if the developer/builder is in control of the HOA and the subject property is an attached dwelling unit.	
	Legal Name of Project	
	Total number of phases	Total number of units Total number of units sold
	Total number of units rented	Total number of units for sale Data source(s)
	Was the project created by the conversion of existing building(s) into a PUD? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, date of conversion.	
	Does the project contain any multi-dwelling units? <input type="checkbox"/> Yes <input type="checkbox"/> No Data source.	
	Are the units, common elements, and recreation facilities complete? <input type="checkbox"/> Yes <input type="checkbox"/> No If No, describe the status of completion.	
	Are the common elements leased to or by the Homeowner's Association? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe the rental terms and options.	
	Describe common elements and recreational facilities.	

meyer appraisal service
COMMENT ADDENDUM

File No. MARATHON COUNTY
Case No.

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address WAUSAU, WI,				

DEFINITIONS

WHEN USED WITHIN A REPORT THE FOLLOWS ITEMS ARE DEFINED AS"

HYPOTHETICAL CONDITION: A CONDITION DIRECTLY RELATED TO A SPECIFIC ASSIGNMENT, WHICH CONTRARY TO WHAT IS KNOWN BY THE APPRAISER TO EXIST ON THE EFFECTIVE DATE OF THE ASSIGNMENT RESULTS, BUT IS USED FOR THE PURPOSES OF ANALYSIS

EXTRAORDINARY ASSUMPTION: AN ASSUMPTION, DIRECTLY RELATED TO A SPECIFIC ASSIGNMENT, AS OF THE EFFECTIVE DATE OF THE ASSIGNMENT RESULTS, WHICH, IF FOUND TO BE FALSE, COULD ALTER THE APPRAISER'S OPINIONS OR CONCLUSIONS

COUNTY LAND RECORDS: COMPUTER PROPERTY RECORDS FOR EACH PROPERTY WITHIN A COUNTY.

EXPOSURE TIME: ESTIMATED LENGTH OF TIME THAT THE PROPERTY INTEREST BEING APPRAISED WOULD HAVE BEEN OFFERED ON THE MARKET PRIOR TO THE HYPOTHETICAL CONSUMMATION OF A SALE AT MARKET VALUE ON THE EFFECTIVE DATE OF THE APPRAISAL

SOME SALES ARE OVER 1 MILE FROM THE SUBJECT AND OVER 6 MONTHS OLD, BUT THEY WERE SELECTED TO PROVIDE A GOOD OVER-VIEW OF THE HOMES VALUES IN WAUSAU FOR LOWER END HOMES.

THE EXTRAORDINARY ASSUMPTION IS MADE THAT SOME TYPE OF HEAT SOURCE CAN BE ADDED WITHOUT A PRICE SO HIGH AS TO MAKE THE HOME ECONOMICALLY OBSOLETE.

Uniform Residential Appraisal Report

This report form is designed to report an appraisal of a one-unit property or a one-unit property with an accessory unit; including a unit in a planned unit development (PUD). This report form is not designed to report an appraisal of a manufactured home or a unit in a condominium or cooperative project.

This appraisal report is subject to the following scope of work, intended use, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. Modifications, additions, or deletions to the intended use, intended user, definition of market value, or assumptions and limiting conditions are not permitted. The appraiser may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment. Modifications or deletions to the certifications are also not permitted. However, additional certifications that do not constitute material alterations to this appraisal report, such as those required by law or those related to the appraiser's continuing education or membership in an appraisal organization, are permitted.

SCOPE OF WORK: The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.

INTENDED USE: The intended use of this appraisal report is for the lender/client to evaluate the property that is the subject of this appraisal for a mortgage finance transaction.

INTENDED USER: The intended user of this appraisal report is the lender/client.

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U. S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale.

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS: The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it, except for information that he or she became aware of during the research involved in performing this appraisal. The appraiser assumes that the title is good and marketable and will not render any opinions about the title.
2. The appraiser has provided a sketch in this appraisal report to show the approximate dimensions of the improvements. The sketch is included only to assist the reader in visualizing the property and understanding the appraiser's determination of its size.
3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in this appraisal report whether any portion of the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
5. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing this appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.
6. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that the completion, repairs, or alterations of the subject property will be performed in a professional manner.

Uniform Residential Appraisal Report**APPRAISER'S CERTIFICATION:** The Appraiser certifies and agrees that:

1. I have, at a minimum, developed and reported this appraisal in accordance with the scope of work requirements stated in this appraisal report.
2. I performed a complete visual inspection of the interior and exterior areas of the subject property. I reported the condition of the improvements in factual, specific terms. I identified and reported the physical deficiencies that could affect the livability, soundness, or structural integrity of the property.
3. I performed this appraisal in accordance with the requirements of the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
4. I developed my opinion of the market value of the real property that is the subject of this report based on the sales comparison approach to value. I have adequate comparable market data to develop a reliable sales comparison approach for this appraisal assignment. I further certify that I considered the cost and income approaches to value but did not develop them, unless otherwise indicated in this report.
5. I researched, verified, analyzed, and reported on any current agreement for sale for the subject property, any offering for sale of the subject property in the twelve months prior to the effective date of this appraisal, and the prior sales of the subject property for a minimum of three years prior to the effective date of this appraisal, unless otherwise indicated in this report.
6. I researched, verified, analyzed, and reported on the prior sales of the comparable sales for a minimum of one year prior to the date of sale of the comparable sale, unless otherwise indicated in this report.
7. I selected and used comparable sales that are locationally, physically, and functionally the most similar to the subject property.
8. I have not used comparable sales that were the result of combining a land sale with the contract purchase price of a home that has been built or will be built on the land.
9. I have reported adjustments to the comparable sales that reflect the market's reaction to the differences between the subject property and the comparable sales.
10. I verified, from a disinterested source, all information in this report that was provided by parties who have a financial interest in the sale or financing of the subject property.
11. I have knowledge and experience in appraising this type of property in this market area.
12. I am aware of, and have access to, the necessary and appropriate public and private data sources, such as multiple listing services, tax assessment records, public land records and other such data sources for the area in which the property is located.
13. I obtained the information, estimates, and opinions furnished by other parties and expressed in this appraisal report from reliable sources that I believe to be true and correct.
14. I have taken into consideration the factors that have an impact on value with respect to the subject neighborhood, subject property, and the proximity of the subject property to adverse influences in the development of my opinion of market value. I have noted in this appraisal report any adverse conditions (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) observed during the inspection of the subject property or that I became aware of during the research involved in performing this appraisal. I have considered these adverse conditions in my analysis of the property value, and have reported on the effect of the conditions on the value and marketability of the subject property.
15. I have not knowingly withheld any significant information from this appraisal report and, to the best of my knowledge, all statements and information in this appraisal report are true and correct.
16. I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limiting conditions in this appraisal report.
17. I have no present or prospective interest in the property that is the subject of this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or opinion of market value in this appraisal report on the race, color, religion, sex, age, marital status, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property or on any other basis prohibited by law.
18. My employment and/or compensation for performing this appraisal or any future or anticipated appraisals was not conditioned on any agreement or understanding, written or otherwise, that I would report (or present analysis supporting) a predetermined specific value, a predetermined minimum value, a range or direction in value, a value that favors the cause of any party, or the attainment of a specific result or occurrence of a specific subsequent event (such as approval of a pending mortgage loan application).
19. I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report. If I relied on significant real property appraisal assistance from any individual or individuals in the performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in this appraisal report; therefore, any change made to this appraisal is unauthorized and I will take no responsibility for it.
20. I identified the lender/client in this appraisal report who is the individual, organization, or agent for the organization that ordered and will receive this appraisal report.

Uniform Residential Appraisal Report

21. The lender/client may disclose or distribute this appraisal report to: the borrower; another lender at the request of the borrower; the mortgagee or its successors and assigns; mortgage insurers; government sponsored enterprises; other secondary market participants; data collection or reporting services; professional appraisal organizations; any department, agency, or instrumentality of the United States; and any state, the District of Columbia, or other jurisdictions; without having to obtain the appraiser's or supervisory appraiser's (if applicable) consent. Such consent must be obtained before this appraisal report may be disclosed or distributed to any other party (including, but not limited to, the public through advertising, public relations, news, sales, or other media).

22. I am aware that any disclosure or distribution of this appraisal report by me or the lender/client may be subject to certain laws and regulations. Further, I am also subject to the provisions of the Uniform Standards of Professional Appraisal Practice that pertain to disclosure or distribution by me.

23. The borrower, another lender at the request of the borrower, the mortgagee or its successors and assigns, mortgage insurers, government sponsored enterprises, and other secondary market participants may rely on this appraisal report as part of any mortgage finance transaction that involves any one or more of these parties.

24. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

25. Any intentional or negligent misrepresentation(s) contained in this appraisal report may result in civil liability and/or criminal penalties including, but not limited to, fine or imprisonment or both under the provisions of Title 18, United States Code, Section 1001, et seq., or similar state laws.

SUPERVISORY APPRAISER'S CERTIFICATION: The Supervisory Appraiser certifies and agrees that:

1. I directly supervised the appraiser for this appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
2. I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
3. The appraiser identified in this appraisal report is either a sub-contractor or an employee of the supervisory appraiser (or the appraisal firm), is qualified to perform this appraisal, and is acceptable to perform this appraisal under the applicable state law.
4. This appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
5. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

APPRAISER

SUPERVISORY APPRAISER (ONLY IF REQUIRED)

Signature 
 Name Gordon A Meyer
 Company Name meyer appraisal service
 Company Address 4503 AUGUSTINE AVE
WESTON, WI 54476
 Telephone Number 715 359 2445
 Email Address GMEYERAPPRAISAL@GMAIL.COM
 Date of Signature and Report 08/12/2020
 Effective Date of Appraisal 08/11/2020
 State Certification # 1040-10
 or State License # _____
 or Other (describe) _____ State # _____
 State WI
 Expiration Date of Certification or License 12/14/2021

Signature _____
 Name _____
 Company Name _____
 Company Address _____
 Telephone Number _____
 Email Address _____
 Date of Signature _____
 State Certification # _____
 or State License # _____
 State _____
 Expiration Date of Certification or License _____

ADDRESS OF PROPERTY APPRAISED
109 n 2nd ave
WAUSAU , WI 54403
APPRAISED VALUE OF SUBJECT PROPERTY \$ 12,000
LENDER/CLIENT
 Name NO AMC
 Company Name MARATHON COUNTY
 Company Address WAUSAU
WI,
 Email Address _____

SUBJECT PROPERTY
 Did not inspect subject property
 Did inspect exterior of subject property from street
 Date of Inspection _____
 Did inspect interior and exterior of subject property
 Date of Inspection _____
COMPARABLE SALES
 Did not inspect exterior of comparable sales from street
 Did inspect exterior of comparable sales from street
 Date of Inspection _____

Borrower N/A
 Property Address 109 n 2nd ave
 City WAUSAU County Marathon State WI Zip Code 54403
 Lender/Client MARATHON COUNTY Address WAUSAU, WI,

8/12/2020

Real Estate Tax Parcel

Marathon County

Owner (s):
MARATHON COUNTY

Location:
Govt. Lot 3, Sect. 26, T29N, R7E

Mailing Address:
**MARATHON COUNTY
500 FOREST ST
WAUSAU, WI 54403-5554**

School District:
6223 - WAUSAU

Request Mailing Address Change

Tax Parcel ID Number: Tax District: Status:
291-2907-264-0034 291-CITY OF WAUSAU Active

Alternate Tax Parcel Number: Government Owned: Acres:
59-6240-002-014-00-00 0.0000

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):
MARY POORS ADD LOT 14 BLK 2

Site Address (es): (Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)
109 N 2ND AVE WAUSAU, WI 54401

0 Lottery credits claimed

Tax History

* Click on a Tax Year for detailed payment information.

Tax Year*	Tax Bill	Taxes Paid	Taxes Due	Interest	Penalty	Fees	Total Payoff
2019	\$802.18	\$0.00	\$802.18	\$56.15	\$28.08	\$0.00	\$886.41
2018	\$944.60	\$944.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	\$798.16	\$798.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	\$1,311.59	\$1,311.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total							\$886.41

'PAY TAXES' button may be used to pay the SECOND installment for all municipalities except for the City of Wausau. It may also be used to pay past year delinquent taxes for all municipalities. If the first installment is not received by the municipality by January 31 of the year due, interest and penalty will also be due. Please contact the County Treasurer's Office at (715) 261-1150 for exact amount due if after January 31 or if taxes are 3 years or more delinquent.

NOTE: Current year tax bills may not be processed by the county.
Interest and penalty on delinquent taxes are calculated to **August 31, 2020.**

Borrower N/A
Property Address 109 n 2nd ave
City WAUSAU County Marathon State WI Zip Code 54403
Lender/Client MARATHON COUNTY Address WAUSAU, WI

NO. 1040 - 10

EXPIRES: 12/14/2021

The State of Wisconsin
Department of Safety and Professional Services

Hereby certifies that
GORDON A MEYER
was granted a certificate to practice as a
CERTIFIED GENERAL APPRAISER ELIGIBLE TO APPRAISE FEDERALLY
RELATED TRANSACTIONS IS AQB COMPLIANT

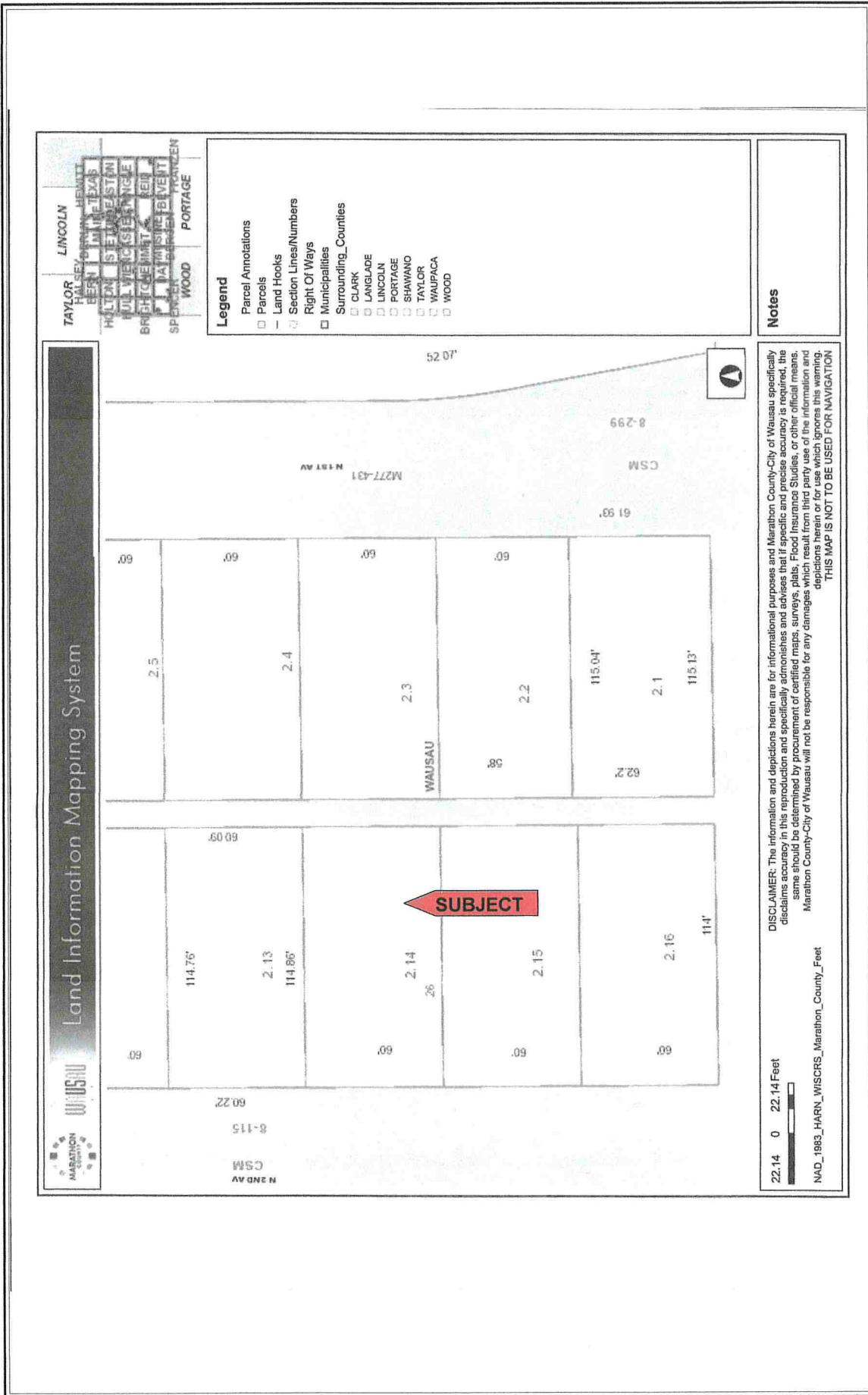
in the State of Wisconsin in accordance with Wisconsin Law
on the 7th day of January in the year 2000.
The authority granted herein must be renewed each biennium by the granting authority.
In witness thereof, the State of Wisconsin
Department of Safety and Professional Services
has caused this certificate to be issued under
its official seal.



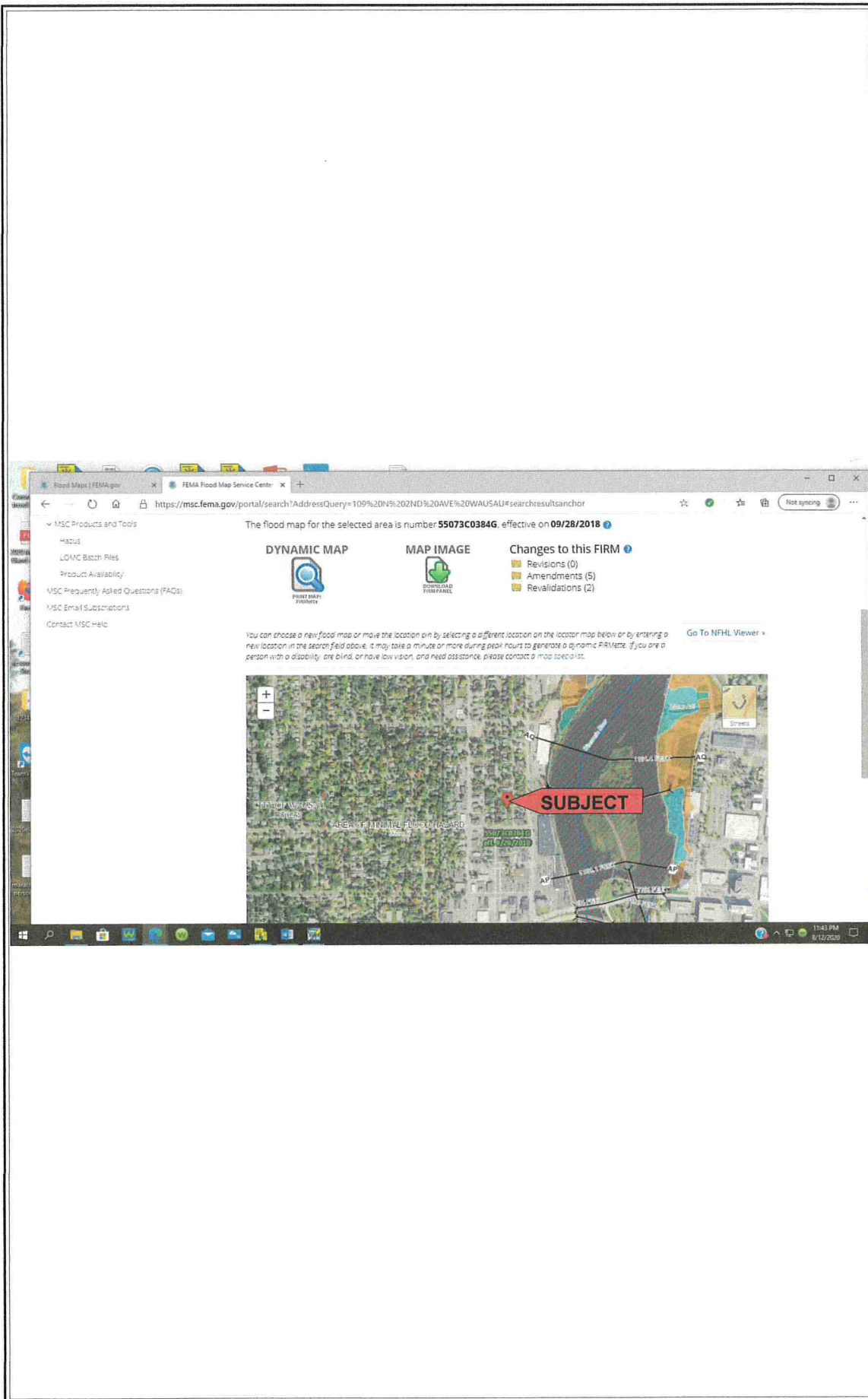
David B. Livi
DPS Secretary

This certificate was printed on the 16th day of December in the year 2019

Borrower N/A
 Property Address 109 n 2nd ave
 City WAUSAU County Marathon State WI Zip Code 54403
 Lender/Client MARATHON COUNTY Address WAUSAU, WI,



Borrower N/A
Property Address 109 n 2nd ave
City WAUSAU County Marathon State WI Zip Code 54403
Lender/Client MARATHON COUNTY Address WAUSAU, WI,



**UNIFORM APPRAISAL DATASET (UAD)
Property Condition and Quality Rating Definitions**File No. MARATHON COUNTY
Case No.**Requirements - Condition and Quality Ratings Usage**

Appraisers must utilize the following standardized condition and quality ratings within the appraisal report.

Condition Ratings and Definitions**C1**

The improvements have been recently constructed and have not been previously occupied. The entire structure and all components are new and the dwelling features no physical depreciation.

Note: *Newly constructed improvements that feature recycled or previously used materials and/or components can be considered new dwellings provided that the dwelling is placed on a 100 percent new foundation and the recycled materials and the recycled components have been rehabilitated/remanufactured into like-new condition. Improvements that have not been previously occupied are not considered "new" if they have significant physical depreciation (that is, newly constructed dwellings that have been vacant for an extended period of time without adequate maintenance or upkeep).*

C2

The improvements feature no deferred maintenance, little or no physical depreciation, and require no repairs. Virtually all building components are new or have been recently repaired, refinished, or rehabilitated. All outdated components and finishes have been updated and/or replaced with components that meet current standards. Dwellings in this category are either almost new or have been recently completely renovated and are similar in condition to new construction.

Note: *The improvements represent a relatively new property that is well maintained with no deferred maintenance and little or no physical depreciation, or an older property that has been recently completely renovated.*

C3

The improvements are well maintained and feature limited physical depreciation due to normal wear and tear. Some components, but not every major building component, may be updated or recently rehabilitated. The structure has been well maintained.

Note: *The improvement is in its first-cycle of replacing short-lived building components (appliances, floor coverings, HVAC, etc.) and is being well maintained. It's estimated effective age is less than its actual age. It also may reflect a property in which the majority of short-lived building components have been replaced but not to the level of a complete renovation.*

C4

The improvements feature some minor deferred maintenance and physical deterioration due to normal wear and tear. The dwelling has been adequately maintained and requires only minimal repairs to building components/mechanical systems and cosmetic repairs. All major building components have been adequately maintained and are functionally adequate.

Note: *The estimated effective age may be close to or equal to its actual age. It reflects a property in which some of the short-lived building components have been replaced, and some short-lived building components are at or near the end of their physical life expectancy; however, they still function adequately. Most minor repairs have been addressed on an ongoing basis resulting in an adequately maintained property.*

C5

The improvements feature obvious deferred maintenance and are in need of some significant repairs. Some building components need repairs, rehabilitation, or updating. The functional utility and overall livability are somewhat diminished due to condition, but the dwelling remains useable and functional as a residence.

Note: *Some significant repairs are needed to the improvements due to the lack of adequate maintenance. It reflects a property in which many of its short-lived building components are at the end of or have exceeded their physical life expectancy but remain functional.*

C6

The improvements have substantial damage or deferred maintenance with deficiencies or defects that are severe enough to affect the safety, soundness, or structural integrity of the improvements. The improvements are in need of substantial repairs and rehabilitation, including many or most major components.

Note: *Substantial repairs are needed to the improvements due to the lack of adequate maintenance or property damage. It reflects a property with conditions severe enough to affect the safety, soundness, or structural integrity of the improvements.*

**UNIFORM APPRAISAL DATASET (UAD)
Property Condition and Quality Rating Definitions**

File No. MARATHON COUNTY
Case No.

Quality Ratings and Definitions

Q1

Dwellings with this quality rating are usually unique structures that are individually designed by an architect for a specified user. Such residences typically are constructed from detailed architectural plans and specifications and feature an exceptionally high level of workmanship and exceptionally high-grade materials throughout the interior and exterior of the structure. The design features exceptionally high-quality exterior refinements and ornamentation, and exceptionally high-quality interior refinements. The workmanship, materials, and finishes throughout the dwelling are exceptionally high quality.

Q2

Dwellings with this quality rating are often custom designed for construction on an individual property owner's site. However, dwellings in this quality grade are also found in high-quality tract developments featuring residences constructed from individual plans or from highly modified or upgraded plans. The design features detailed, high-quality exterior ornamentation, high-quality interior refinements, and detail. The workmanship, materials, and finishes throughout the dwelling are generally of high or very high quality.

Q3

Dwellings with this quality rating are residences of higher quality built from individual or readily available designer plans in above-standard residential tract developments or on an individual property owner's site. The design includes significant exterior ornamentation and interiors that are well finished. The workmanship exceeds acceptable standards and many materials and finishes throughout the dwelling have been upgraded from "stock" standards.

Q4

Dwellings with this quality rating meet or exceed the requirements of applicable building codes. Standard or modified standard building plans are utilized and the design includes adequate fenestration and some exterior ornamentation and interior refinements. Materials, workmanship, finish, and equipment are of stock or builder grade and may feature some upgrades.

Q5

Dwellings with this quality rating feature economy of construction and basic functionality as main considerations. Such dwellings feature a plain design using readily available or basic floor plans featuring minimal fenestration and basic finishes with minimal exterior ornamentation and limited interior detail. These dwellings meet minimum building codes and are constructed with inexpensive, stock materials with limited refinements and upgrades.

Q6

Dwellings with this quality rating are of basic quality and lower cost; some may not be suitable for year-round occupancy. Such dwellings are often built with simple plans or without plans, often utilizing the lowest quality building materials. Such dwellings are often built or expanded by persons who are professionally unskilled or possess only minimal construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or non-existent. Older dwellings may feature one or more substandard or non-conforming additions to the original structure.

Requirements - Definitions of Not Updated, Updated and Remodeled

Not Updated

Little or no updating or modernization. This description includes, but is not limited to, new homes.

Residential properties of fifteen years of age or less often reflect an original condition with no updating, if no major components have been replaced or updated. Those over fifteen years of age are also considered not updated if the appliances, fixtures, and finishes are predominantly dated. An area that is 'Not Updated' may still be well maintained and fully functional, and this rating does not necessarily imply deferred maintenance or physical/functional deterioration.

Updated

The area of the home has been modified to meet current market expectations. These modifications are limited in terms of both scope and cost.

An updated area of the home should have an improved look and feel, or functional utility. Changes that constitute updates include refurbishment and/or replacing components meet existing market expectations. Updates *do not* include significant alterations to the existing structure.

Remodeled

Significant finish and/or structural changes have been made that increase utility and appeal through complete replacement and/or expansion.

A remodeled area reflects fundamental changes that include multiple alterations. These alterations may include some or all of the following: replacement of a major component (cabinet(s), bathtub, or bathroom tile), relocation of plumbing/gas fixtures/appliances, significant structural alterations (relocating walls, and/or the addition of square footage). This would include a complete gutting and rebuild.

Explanation of Bathroom Count

Three-quarter baths are counted as a full bath in all cases. Quarter baths (baths that feature only a toilet) are not included in the bathroom count. The number of full and half baths is reported by separating the two values using a period, where the full bath count is represented to the left of the period and the half bath count is represented to the right of the period.

Example:

3.2 indicates three full baths and two half baths.

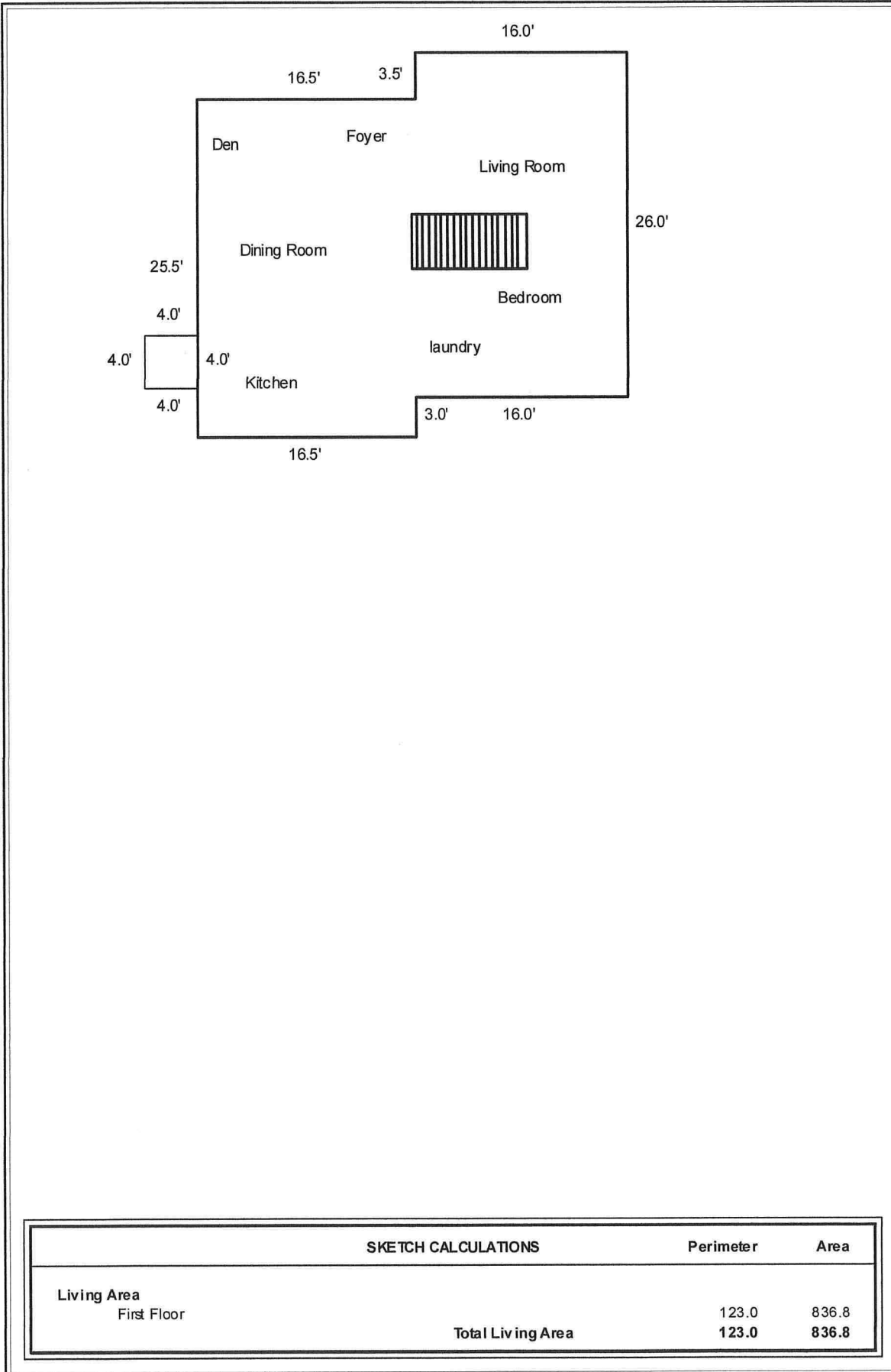
UNIFORM APPRAISAL DATASET (UAD)
Property Description Abbreviations Used in This Report

Table with 3 columns: Abbreviation, Full Name, and May Appear in These Fields. It lists various property-related terms and their corresponding locations where they might appear in reports.

meyer appraisal service
SKETCH ADDENDUM

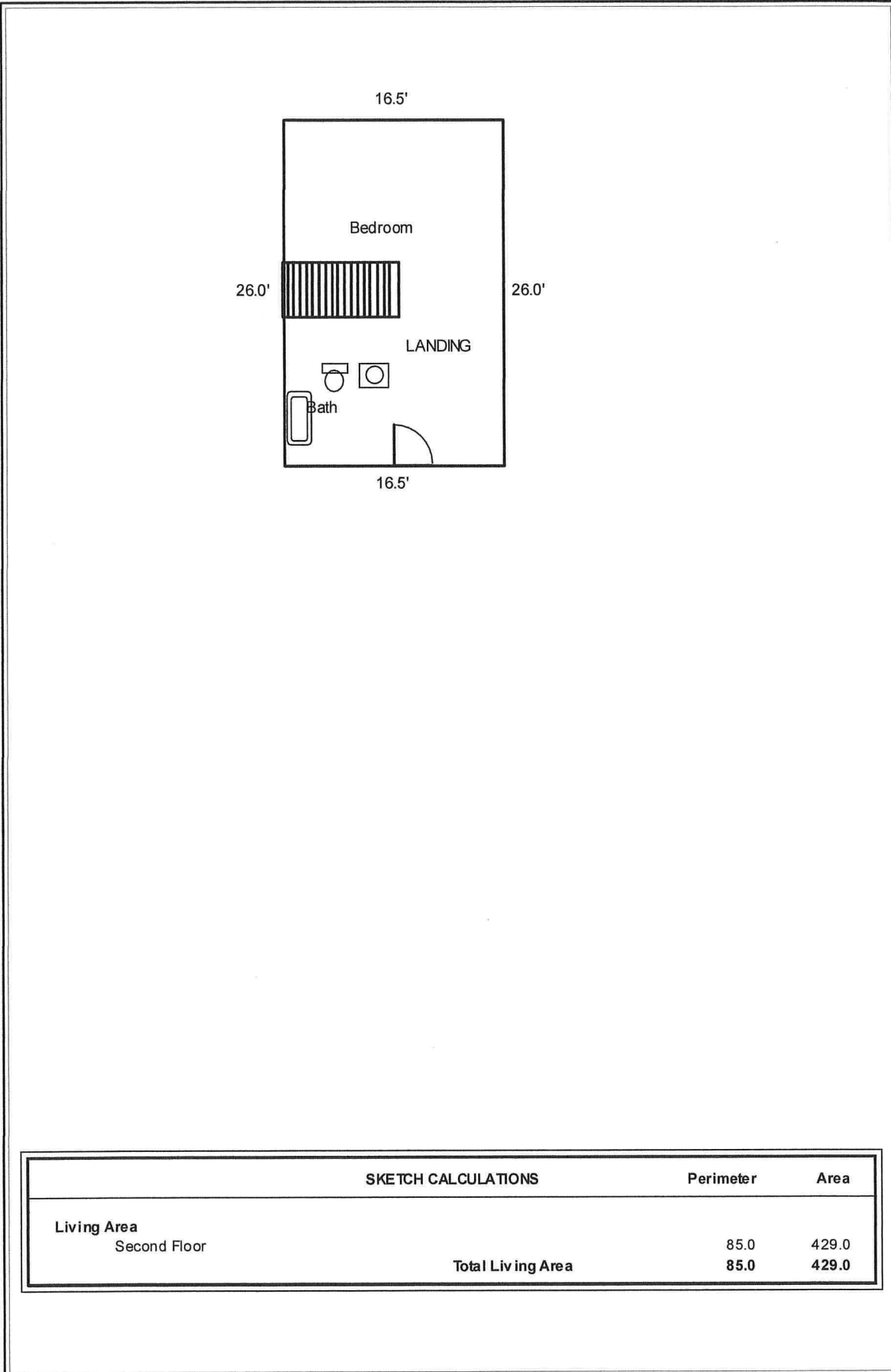
File No. MARATHON COUNTY
 Case No.

Borrower N/A
 Property Address 109 n 2nd ave
 City WAUSAU County Marathon State WI Zip Code 54403
 Lender/Client MARATHON COUNTY Address WAUSAU, WI.



SKETCH CALCULATIONS		Perimeter	Area
Living Area			
First Floor		123.0	836.8
Total Living Area		123.0	836.8

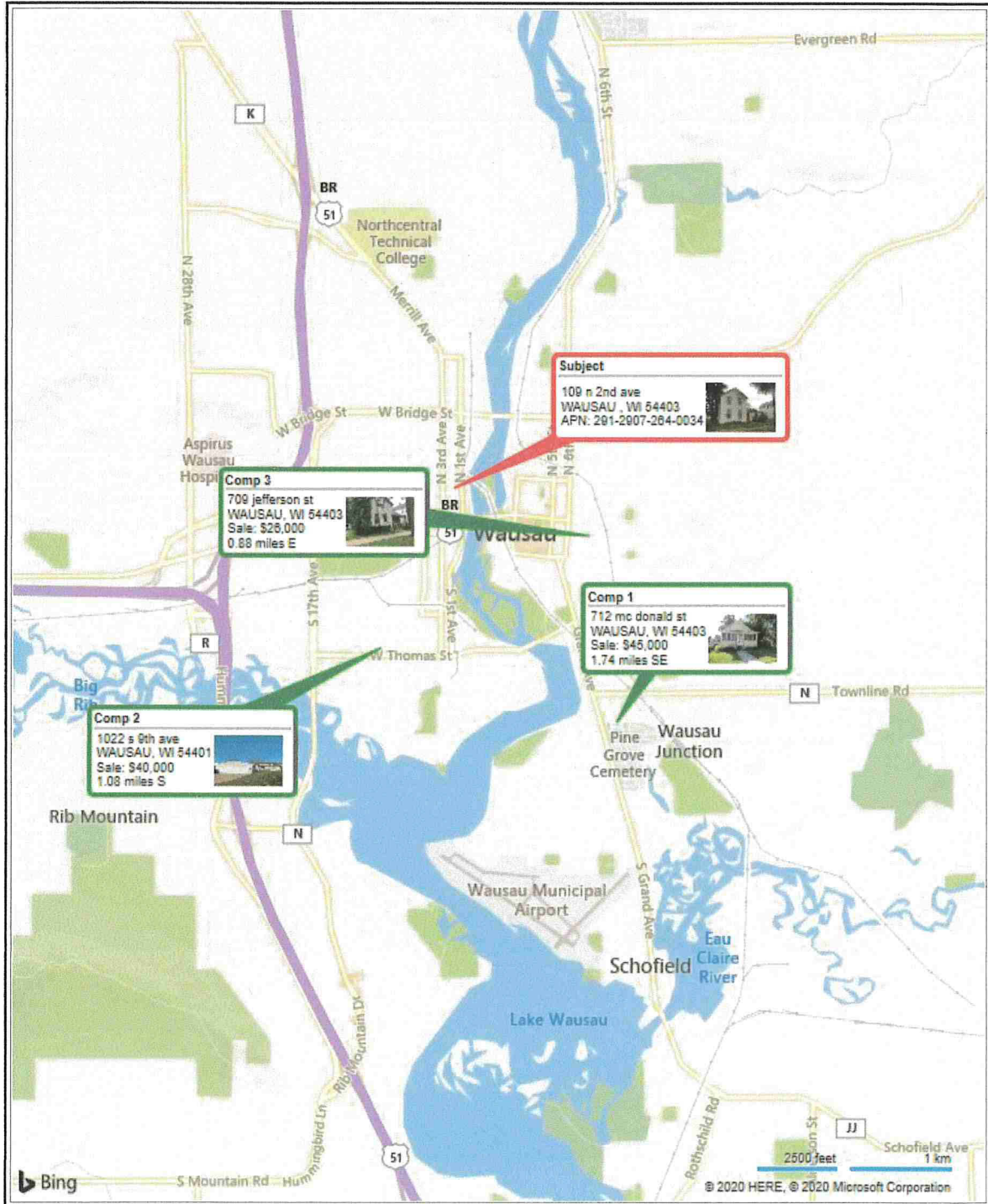
Borrower N/A
 Property Address 109 n 2nd ave
 City WAUSAU County Marathon State WI Zip Code 54403
 Lender/Client MARATHON COUNTY Address WAUSAU, WI,



SKETCH CALCULATIONS		Perimeter	Area
Living Area			
Second Floor		85.0	429.0
Total Living Area		85.0	429.0

Borrower	N/A						
Property Address	109 n 2nd ave						
City	WAUSAU	County	Marathon	State	WI	Zip Code	54403
Lender/Client	MARATHON COUNTY		Address WAUSAU, WI,				

SUBJECT	COMP 1	COMP 2	COMP 3
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COMP 4	COMP 5	COMP 6
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2021 HR, Finance & Property Committee Workplan Ranking form

PROJECT NAME	Rank (1-15 - highest to lowest priority)							Score	Rank
	Robinson	Stark	McEwen	Gibbs	Leahy	Xiong	Fisher		
Priority Based Budgeting	1	2	1	2	1	1	6	14	1
Capital Improvement Process	2	1	2	7	2	4	2	20	2
Performance standards for programs	6	4	9	4	3	7	3	36	3
Long term facilities plan	8	7	7	1	8	8	4	43	4
Tax Delinquent Property Process - policy setting	3	3	5	6	9	10	8	44	5
New Position Request Process and Ranking	7	5	8	5	6	5	14	50	6
Evaluation of Health Insurance options (self-funded, plan design, etc.)	13	11	12	8	4	6	1	55	7
Policy on sale/disposition of excess county property	4	6	4	11	7	15	9	56	8
Strategic Plan	12	14	3	12	10	3	5	59	9
Diversity / Inclusion Employment Policy and Practice Review	8	12	15	14	6	2	11	68	10
Customer Service Expectations - policy setting	5	13	13	3	14	9	15	72	11
Tax Increment Financing - pursue legislative recommendation and criteria for guiding representative on local committee	10	10	6	15	12	14	7	74	12
Property Insurance Evaluation (RFP)	14	8	10	9	11	13	12	77	13
Renewable energy policy	11	15	14	13	5	11	10	79	14
Update Procurement Policy	15	9	11	10	13	12	13	83	15

2021 HR, Finance & Property Committee Workplan

<u>PROJECT NAME</u>	Rank	Outcome	Dependencies	Start Date	End Date	Progress	Staff Assigned
Priority Based Budgeting	1	Educate County Board & HRFPP Committee on PPB, Identify how County Board wants to be engaged what are their expectations scoring updates	Educate departments develop sound baseline information	Jan. 2021	Jun-22	Work with Department to review program lists and resources (staff budget) training	Jason Hake
Capital Improvement Process	2	Develop a process for reviewing capital requests, identify the role of Facilities & Mgt. staff Is the CIP Committee necessary Modify County Board Rules as necessary	Rule change	Feb. 2021	Jun-21		Terry Kaiser
Performance standards for programs	3	Establish policies and commit resources to develop and implement a dashboard for county programs/departments. Utilize Strategic Plan measurements where appropriate	Budget and staffing	Mar-21	Nov. 21		Lance Leonhard
Long term facilities plan	4	Establish goals for long tern facility and property management	Inventory of current assets	Jan. 2021	May-21		Terry Kaiser
Tax Delinquent Property Process - policy setting	5	Establish guidelines, policiies and expectations relating to tax deed foreclosure and sale/transfer of property	Ordinance change	Jan. 2021	Dec-21		Scott Corbett
New Position Request Process and Ranking	6	Review existing ordinance and policies. Work with Administrator position prioritization process.		Feb. 2021	Jun-21		Lance Leonhard
Evaluation of Health Insurance options (self-funded, plan design, etc.)	7	Clarify role of committee is evaluating health insurance options.					Jason Hake
Policy on sale/disposition of excess county property	8	Tied into Long Term Facilities Plan	Inventory of current assets	Jan. 2021	May-21		Terry Kaiser
Strategic Plan	9	Periodically review status evaluate resource commitment to implement goals		ongoing			
Diversity / Inclusion Employment Policy and Practice Review	10	Determine Committee role in building an HR system (policies & practices) that effectively recruits, retains, and develops a more diverse, highly talented workforce			TBD		Moly Adzic
Customer Service Expectations - policy setting	11	Determine committee role in development of customer service expectations					Molly Adzic
Tax Increment Financing - pursue legislative recommendation and critera for guiding representative on local committee	12	Determine the role of the committee in evaluating current and potential impacts with the TIF law					
Property Insurance Evaluation (RFP)	13	Clarify role of committee is evaluatingproperty insurance options.					Mary Jo Maly
Renewable energy policy	14	Determine committee role in developing policies aimed at the County becoming more environmentally and fiscally sustainable					
Update Procurement Policy	15	Review existing procurment ordinance and provide guidance to Corp Counsel on needed changes.			Apr-21		Terry Kaiser