

## CHAPTER 76 – TAX DEED LANDS

### Definitions

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

*Beneficiary* shall have the meaning ascribed to such term in Wis. Stat. § 851.03

*Heir* means any person, including the surviving spouse, who is entitled under the statutes of intestate succession to an interest in property of a decedent. [See Wis. Stat. § 851.09]

*Owner-Occupied, Single-Family Residence* means a single-family residential unit used by one family which owns the property as their permanent and primary residence and, upon request, is able to provide the County Treasurer with evidence establishing the satisfaction of these terms (e.g., a utility bill.)]

*Tax-deeded lands* shall have the meaning ascribed to such term in Wis. Stat. § 75.35(1).

### Administration and Management of Tax-Deeded Lands

- (1) The County shall comply with the provisions of Wis. Stats. §§ 75.35, 75.36 and 75.69 in the disposition of tax-deeded lands.
- (2) Pursuant to Wis. Stat. § 75.35(2)(d), the County Board of Supervisors hereby delegates to Property Committee the power to acquire, manage and sell tax-deeded lands including the power to determine which properties to acquire.
- (3) The County Board of Supervisors recognizes that there may be properties where it is undesirable for the County to acquire the property through the process set forth in Wis. Stats. Chap. 75 and hereby delegates to the Property Committee the authority to make such determination. In April of each year, the Treasurer shall provide a report to the County Board listing all properties the Treasurer and/or Property Committee has refused to foreclose upon with a reason for such refusal. If a property is not acquired for any reason authorized in this section, the Treasurer shall notify the appropriate assessor and request that the value of such property be reduced.
- (4) Within 20 days of the County's acquisition of a tax-deeded land, the 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 of the tax-deeded land.

- (5) Within 120 days of the County's acquisition of a tax-deeded land, the Treasurer and/or the Property Committee shall determine the appraised value of the tax-deeded land. The appraisal may be made by the Property Committee or a certified appraiser as defined in Wis. Stat. § 458.01(7).
- (6) The following provisions in this Section (6) relate to tax-deeded lands that are owner-occupied, single-family residences. This Section (6) may, in the discretion of the Treasurer and Committee be applied to tax-deeded lands that are not owner-occupied, single-family residences.
- a. Within 60 days of the County's acquisition of a tax-deeded land, the Treasurer shall provide notice to the former owner of the former owner's, the former owners heirs or the former owners beneficiaries right to repurchase the tax-deeded land. Such notice shall be mailed to the former owner's last known address on file with the Treasurer.
  - b. If a former owner of tax-deeded land, or such former owner's heir or beneficiary, notifies the Treasurer of an intent to repurchase the tax-deeded land within 90 days of the date the County acquired the tax-deeded land, the Treasurer shall order a title report from a title insurance company showing all liens of record against the tax-deeded land in existence on the day prior to the judgment of foreclosure in favor of the County or the day prior to the issuance of the tax deed, the cost of which shall be paid in advance by the person notifying the Treasurer of the intent to repurchase the tax-deeded land.
  - c. If the former owner, or such former owner's heir or beneficiary, provides proof of satisfaction of all liens of record as established in the title report within 30 days of the date of the title report, the Treasurer shall convey the tax-deeded land to the former owner, or such former owner's heir or beneficiary, by quit-claim deed provided the former owner, or such former owner's heir or beneficiary, has provided the County with funds necessary to satisfy all costs and expenses due the County as provided in Wis. Stat. § 75.35(3).
- (7) Unless a tax-deeded land is repurchased under Section (6), within 240 days of the County's acquisition of a tax-deeded land (180 days for tax-deeded lands acquired on or after January 1, 2026), the Treasurer shall publish on the County's website and either (i) publish a class 1 notice or (ii) advertise on a multiple listing service the availability of a tax-deeded land for purchase and the appraised value of the tax-deeded land, as determined in Section (5). The publications shall include information regarding the method of sale to be utilized.
- (8) The Treasurer is authorized to sell tax-deeded lands by open or closed bid or engage a licensed real estate broker or salesperson to assist in selling any tax-deeded land.

- (9) The Treasurer may accept the bid most advantageous to the County, at the first attempt to sell a tax-deeded land, every bid less than the appraised value of the tax-deeded land shall be rejected. Tax-deeded land previously advertised for sale may be sold for any amount determined by the Treasurer and/or Property Committee but only after advertising the sale of such tax-deeded land by publication of a class 1 notice, under Wis. Stat. Chap. 985. No tax-deeded land may be sold for an amount that is less than the tax-deeded land's appraised value determined under Section (5) unless the Property Committee has reviewed and approved such a sale and no tax-deeded land may be sold for an amount that is less than the amount of the highest bid unless the Property Committee prepares a written statement, available for public inspection, that explains the reasons for accepting a bid that is less than the highest bid. The Treasurer shall notify, by mail, the clerk of the municipality in which a tax-deeded land is located of the sale of a tax-deeded land at least three weeks prior to the time of the sale.
- (10) The Treasurer shall send to the owner any proceeds to which the former owner is entitled under Wis. Stat. § 75.36(2m)(a) by certified mail to the former owner's last known address. If the payment to the former owner is returned to the County or otherwise not claimed by the former owner within one year following the mailing of the proceeds, the payment shall be considered unclaimed funds and disposed of pursuant to Wis. Stat. § 59.66(2). Neither the former owner nor any person making a claim for any funds under this Section (10) is entitled to interest on sums owed by the County hereunder.
- (11) Sections (7), (8), (9) and (10) do not apply to the withdrawal and sale of county forest lands, nor to the sale or exchange of lands to or between the County and a municipality or the state.