

CHAPTER 91
COLLECTION OF DELINQUENT TAXES

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91.01 PENALTY ON DELINQUENT TAXES AND SPECIAL ASSESSMENTS. There is imposed a penalty of one-half percent (1/2%) per month or fraction of a month, in addition to the interest provided for in Wis. Stat. § 74.47 on all personal property taxes, real estate taxes, and special assessments that are overdue or delinquent. The County Treasurer shall exclude the additional revenue generated by the penalty from the distributions required by Wis. Stat. § 74.47(3). The penalty on delinquent taxes shall be waived for the second installment of tax year 2019 real estate taxes from January 1 through December 31, 2021. The penalty on delinquent taxes shall be waived for the first and second installments of tax year 2020 real estate taxes from February 1 through December 31, 2021. Interest shall continue to accrue during this time period pursuant to Wis. Stat. § 74.47(1).

91.02 COLLECTION EFFORTS BY TREASURER.

(a) In General. The County Treasurer, at least once each year sometime prior to September 1, by written mail to the last known address, shall notify all property owners that their taxes are delinquent setting forth in detail such delinquencies, specifically advising owners that the County, by formal court action, may seek a judgment holding the owner(s) personally liable and/or foreclose and take title to such property if said taxes are not paid and setting forth the time after which said delinquencies shall be referred for legal action.

(b) Personal Liability of Owner(s). Prior to the filing of any civil action to establish personal liability for delinquency on any current or prior owner, the following procedures shall be completed:

(1) The Finance Committee shall have been presented with a written report by the Treasurer listing the delinquencies by year and the names and addresses of the owner(s) during the applicable years with the dates of any transfers of ownership.

(2) The Finance Committee shall have determined which of the current and previous owners should be held personally liable.

(3) The Treasurer shall have provided written notice to such owner(s), as the Finance Committee may determine, that the County intends to file a civil action for recovery of delinquencies if the delinquencies are not cured by a specified deadline.

91.03 REFERRALS FOR LEGAL ACTION. At least once each year, the Treasurer shall submit to the Corporation Counsel's office for tax foreclosure all delinquencies which qualify for foreclosure action under state law and which, in the judgment of the Treasurer, are not collectible without such action.

91.04 COUNTY TO PURCHASE LANDS AT TAX SALES. The County Treasurer shall bid in, on the third Tuesday of October in each year, and become the purchaser of all tax certificates sold for delinquent taxes, except for the portion representing special assessment, in the County for the amount of taxes, interest, and charges remaining unpaid thereon. The County Treasurer shall not sell or assign to persons any tax certificates owned by the County that the County had purchased at any tax sales.

91.05 FORECLOSURE OF DELINQUENT TAXES BY ACTION *IN REM*. The County hereby continues in effect its previous election to adopt the provisions of Wis. Stat. § 75.521 ("*in rem*. foreclosure") for the purpose of enforcing tax liens in the County.

91.06 APPRAISAL OF LAND ACQUIRED BY COUNTY FOR TAXES. The Finance Committee of the County Board is authorized to appoint an appraiser to make appraisals on property that has been acquired by judgment in an *in rem*. Tax Foreclosure Action by the County Treasurer. The cost of the appraisals shall be paid out of the *in rem*. Tax Foreclosure Account and thereby be absorbed in the redemption or sale proceeds of the properties.

91.07 REAPPRAISAL. When a parcel of real estate that has been acquired by foreclosure judgment (tax deed) has been owned by the County for more than one (1) year, it cannot be sold until such parcel of real estate has been reappraised to ascertain its then current value.

91.08 RESALE OF LANDS ACQUIRED BY COUNTY BY TAX FORECLOSURE—GENERALLY.

(a) The power of the County Board of Supervisors to sell lands that are acquired by judgment in an "*in rem*. tax" foreclosure action is hereby delegated to the Finance Committee of the County Board.

(b) The terms and conditions of any such transfer shall be determined by the Finance Committee and shall have the same force and effect as if so determined by the County Board of Supervisors.

91.09 SAME-RIGHT OF FORMER OWNER TO OBTAIN.

(a) At the option of the County, former owners or surviving spouses or minor children of former owners may be granted the right to repurchase lands to which the County has taken title through delinquent tax enforcement collection by payment of:

(1) All delinquent taxes together with interest thereon to the date of payment;

(2) A pro-rata share of the costs of the proceedings; and

(3) An additional sum equal to ten percent (10%) of the foregoing total cost. Any sale made under the provisions of this Section shall be exempt from all of the requirements of Wis. Stat. § 75.69.

(b) This Section is merely permissive. After proceedings for publication and sale of such lands, pursuant to Wis. Stat. § 75.69 have been begun, the County may refuse to grant the privilege of repurchase provided by Subsection (a).

(c) This Section shall not apply to lands that have been improved for or dedicated to a public use by the County subsequent to their acquisition.

91.10 ADVERTISEMENT OF SALE.

(a) No tax delinquent real estate acquired may be sold unless the sale and appraised value of such real estate has first been advertised by publication of a Class 3 notice, under Wis. Stat. ch. 985. The Committee may accept the bid most advantageous to it but every bid less than the appraised value of the property shall be rejected. Notwithstanding the same, the Committee may advertise the sale of any or all of its real estate that has been tax delinquent for at least four (4) years by publishing a Class 3 notice under Wis. Stat. ch. 985, indicating in which municipality or municipalities and in which municipal ward or wards the real estate is located and the place and date for filing written bids but without listing specific parcels or appraised values for the parcels, if the County makes readily available in the Courthouse a list of the parcels and the appraised value of each parcel. Notice of such sale shall be mailed to the Clerk of the municipality in which the real estate is located at least three (3) weeks prior to the time of the sale.

(b) Subsection (a), above, shall not apply to exchange of property under Wis. Stat. § 59.97(8) nor to withdrawal and sale of county forest lands, nor to the sale or exchange of lands to or between municipalities or to the state.

91.11 DISBURSEMENTS OF SALE PROCEEDS. All proceeds from the sale of tax delinquent property shall be disbursed in the following manner:

- (a) The costs of sale shall be first paid.
- (b) A prorated share of the costs of the foreclosure action shall be paid. The Treasurer shall make a determination of the proper proration of the total costs and allocate the same at the time the judgment of foreclosure is obtained.
- (c) The interest on the delinquent taxes shall be paid.
- (d) The delinquent taxes themselves shall be paid.
- (e) The special charges, if any, shall be paid.
- (f) The special assessments, if any, shall be paid.
- (g) The remaining funds shall be remitted to the *in rem*. Tax Foreclosure Account as an offset for tax collection efforts.

History: Ord. 32 (1989/90); Ord. 1 (2020/21); Ord. 8 (2020/21);