

Chapter 34 - TAXATION

State Law reference— Taxation generally, Wis. Stats. § 70.01 et seq.; disbursement of county property tax revenues, Wis. Stats. § 59.63; property tax collection, Wis. Stats. § 74.01 et seq.; county sales and use taxes, Wis. Stats. § 77.70; taxation of public utilities and insurers, Wis. Stats. § 76.001 et seq.

ARTICLE I. - IN GENERAL

Secs. 34-1—34-18. - Reserved.

ARTICLE II. - PROPERTY TAXES

Sec. 34-19. - Penalty for delinquent general property taxes.

Pursuant to Wis. Stats. § 74.47(2)(a), a 0.5 percent per month or fraction of a month penalty shall be imposed, in addition to the interest charged under Wis. Stats. § 74.47(1), on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll. This article shall become effective on all taxes that are delinquent on January 1, 2003, and thereafter.

(Compiled Ords. of 2009, § 3.24.020)

Sec. 34-20. - Recovery of real property taxes and costs against persons.

- (a) This section is adopted pursuant to authority provided in Wis. Stats. § 74.53 with all statutory references in Wis. Stats. §§ 74.53 and 74.54 incorporated herein.
- (b) The corporation counsel, upon the request of the treasurer and approval by the governing committee, is hereby authorized and may commence an action to recover real property taxes and other costs against person(s) who own property. The following costs may be sought:
 - (1) Delinquent real property taxes, special charges, special assessments and special taxes that were delinquent during the period that the person(s) owned the property.
 - (2) The cost of razing and removing property and restoring the site to a dust-free and erosion-free condition or filling an excavation if the person(s) owned the property when the property was razed and removed and the site restored or the excavation was filled, or if the person(s) owned the property while the order to raze the property was recorded in the register of deeds office.
 - (3) The cost of abating a public nuisance if the person(s) owned the property when the public nuisance was abated.
- (c) Upon commencement of an action as stated above, the corporation counsel is authorized to petition the court to appoint a receiver to take charge of property included in a tax certificate against the owner(s) of the property. The receiver shall manage the property, collect rents, and apply income to the payment of the delinquent real property taxes.

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- (d) Delinquent property taxes, including costs, interests, and penalties, may be recovered if the action is brought within six years after January 1 of the year in which the taxes are required to be paid.
- (e) The county treasurer shall report to the county board of supervisors with regard to any actions commenced pursuant to this section within 60 days after the filing of said actions with the court.

(Ord. No. 204-6-13, 7-25-2013)

Editor's note— Ord. No. 204-6-13, adopted July 25, 2013, did not specify manner of inclusion; hence, codification as § 34-20 was at the discretion of the editor.

Secs. 34-21—34-41. - Reserved.

ARTICLE III. - SALES AND USE TAXES

Sec. 34-42. - County sales and use tax.

Pursuant to Wis. Stats. § 77.70, there is hereby imposed upon all retailers a sales and use tax at the rate of 0.5 percent of the gross receipts from the sale, lease or rental of personal property, as set forth in Wis. Stat. ch. 77, subch. V. (Wis. Stats. § 77.70 et seq.) and Wis. Stats. § 77.71. Such sales and use taxes shall be imposed in their entirety according to the requirements of Wis. Stat. ch. 77, subch. V.

(Compiled Ords. of 2009, § 3.28.010)

Sec. 34-43. - Disposition of tax.

All revenue from the county sales and use tax shall be applied to property tax relief by the amount of the property tax as established annually by the board.

(Compiled Ords. of 2009, § 3.28.020)

Secs. 34-44—34-70. - Reserved.

ARTICLE IV. - TAX LIEN FORECLOSURES

DIVISION 1. - GENERALLY

Sec. 34-71. - Definitions.

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

Tax deeded lands means lands which have been acquired by the county through enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax certificates, deed in lieu of tax deed, or other means.

(Ord. No. 198-11-10, 11-9-2010)

Secs. 34-72—34-95. - Reserved.

DIVISION 2. - PUBLIC PROPERTY COMMITTEE

Sec. 34-96. - Established; membership.

The county has established the county public property committee that shall consist of five members of the county board. The county clerk or a deputy county clerk shall serve as secretary of the committee.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-97. - Duties and function.

- (a) Pursuant to Wis. Stats. § 75.69, the county public property committee shall supervise the sale of any and all of the county tax deeded lands, in cooperation with the county clerk and county treasurer through public advertisement and sale to the highest reliable bidder, whose bid is equal to or exceeds the advertised appraised value of the property in question, except as otherwise specially provided in this article.
- (b) It is the duty of the county public property committee to have examined and appraised any tax deeded lands proposed to be sold by the county.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-98. - Per diem and mileage payments.

- (a) The members of the county public property committee shall receive the standard rate of per diem and mileage, as established from time to time by the county board, in accordance with Wis. Stats. § 59.10(1)(c) and this article for such duties as set forth in subsection (b) of this section, the performance of which does not constitute a committee meeting.
- (b) Duties subject to this section shall be limited to the examination of properties for appraisal purposes and for ascertainment of the relative worth of retaining the property in the ownership of the county for park use or other public purposes. It is presumed that in the absence of other business, which is proposed to be handled at such time as the duties stated in this subsection, such duties may be undertaken by a subcommittee.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-99. - Supervision of tax sales.

The county public property committee is authorized to supervise the sale of tax deeded lands taken pursuant to the issuance of tax sales certificates for special assessments, which certificates were issued in accordance with the provisions of Wis. Stats. §§ 66.0703, 66.0717 and 66.0721.

(Ord. No. 198-11-10, 11-9-2010)

Secs. 34-100—34-120. - Reserved.

DIVISION 3. - PROCEDURE

Sec. 34-121. - Administration.

- (a) Pursuant and subject to Wis. Stats. §§ 75.12, 75.35, 75.36 and 75.69, the county clerk and county treasurer, acting in cooperation with the county public property committee, is hereby empowered to manage and sell all tax deeded property owned by the county, subject to the approval of the county board, except such property as has been improved for or dedicated to a public use by the county in accordance with this article and Wis. Stats. § 59.52(6) prior to acquisition of the property by tax deed.
- (b) The county clerk and county treasurer, or their designees, shall take all necessary steps preparatory to the issuance of tax deeds on all property on which the county holds delinquent tax sales certificates which are eligible for and subject to the taking of tax deeds, except such property as is also subject to liens for special assessments of more than \$250.00.
- (c) The foreclosure of liens, acquisition of tax deed and sale of property subject to liens for special assessments of more than \$250.00 shall require specific authorization from the county public property committee.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-122. - Tax deeded land sales committees created; composition, appointment of members; duties and meetings.

- (a) For each contemplated tax deed sale, there shall be established a tax deeded land sales committee consisting of the county clerk and treasurer and the chairperson of the town or the president of the village or the alderman of the city ward, whichever the case may be, in which the land is located.
- (b) The chairperson, president or alderman appointed to serve on the tax deeded land sales committee may, in writing, appoint an alternate from among the members of that municipality's governing body to attend any meeting in his stead.
- (c) The tax deeded land sales committee shall perform duties as prescribed in this article and as authorized by Wis. Stats. § 75.35(2)(d).
- (d) The chairperson of the tax deeded land sales committee shall be the county treasurer who will arrange the meetings of the committee, including the dates, time, and location, and will provide the appropriate public notice.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-123. - Statute of limitations.

The county clerk and county treasurer, or their designees, shall safeguard the interests of the county in the taking of timely action within any and all statutes of limitations so that no such statute shall be allowed to bar the legal rights of the county either on tax sales certificates or tax deeds, unless with the authorization and approval of the county board.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-124. - Retention of recreational real property.

Any tax deeded lands taken pursuant to this article and Wis. Stats. ch. 75 shall, subject only to the privileges afforded to former owners, be considered by the county public property committee, in consultation with the county forestry and parks committee, for retention as forest or park lands if the lands abut or adjoin or are partially or wholly contained within the county forestry and recreation district, or the lands abut or adjoin any existing or unimproved county park or are suitable for park purposes.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-125. - Maintenance of tax deed property.

The county treasurer and county clerk, in cooperation with the county sheriff and district attorney, shall take all timely and responsible acts under Wis. Stats. §§ 75.37 and 75.375 to prevent waste on property subject to a tax certificate for nonpayment of taxes.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-126. - Purchase of adjacent lands.

The county may purchase lands adjacent to tax deeded lands in cases where the county board determines that such purchase will improve the marketability of the tax deeded lands or will create access to streets or highways for lands lacking such access.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-127. - Appraisal; minimum sales price.

- (a) Before a property is taken for tax sale by the county under state law, the county public property committee, in cooperation with the county clerk and the county treasurer, shall view the property and, by resolution, set a minimum appraisal bid price for the property. The resolution shall be submitted to the county board for approval.
- (b) After approval of the resolution, the properties and the minimum prices shall be advertised as provided in this article.

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- (c) Except as provided in Wis. Stats. § 75.69(1), the county shall reject every bid for an amount less than the minimum established pursuant to this section. However, if no bid is submitted for the minimum established by the county, the county public property committee may determine a new minimum bid amount to be resubmitted to the county board for approval.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-128. - Environmental liability assessment required.

Prior to the acquisition of any real property by tax deed at the request of the county public property committee, the county zoning administrator or his designee shall submit a written environmental liability assessment to the county public property committee which shall include an assessment of whether the following activities were likely conducted, or likely occurred, on the real estate:

- (1) Fuel or chemical storage;
- (2) Location of any underground storage tanks and piping;
- (3) Location or use of electrical components which contain polychlorinated byphenyls (PCBs), including but not limited to electrical capacitors or transformers;
- (4) Generation or storage of hazardous or toxic substances;
- (5) Location of asbestos or asbestos-contained materials on the property, including but not limited to pipes, boilers, structural members or ceiling tiles;
- (6) Pesticide storage; or
- (7) Specific environmental concerns, including but not limited to floodplains, wetlands and navigable waters to rivers.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-129. - Presale access to property.

The public property committee, or its designee, shall approve or disapprove any access to the subject property to any bidder or potential bidder prior to the final date for bid submittal.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-130. - Owner's right of redemption.

- (a) If a property is not redeemed before the county takes a tax deed, the previous owner will be allowed a 60-day repurchase period.
- (b) Pursuant and subject to Wis. Stat. § 75.35(3), the county clerk, subject to the approval of the county board, is hereby empowered to supervise the sale of tax deeded land to its former owners or their heirs and is further authorized to grant to such former owners first preference

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and right to purchase said lands. Any sale made pursuant to this section shall be exempt from the operation of Wis. Stats. § 75.69.

- (c) This section shall not apply to tax deeded lands which have been improved for or dedicated to the public use by the county subsequent to its acquisition thereof.
- (d) Any request by a former owner or his heirs to repurchase property under this section must be in writing. Upon receipt of a request for repurchase, the applicant shall be notified of the date that the applicant must appear before the county public property committee.
- (e) The price to the former owner or his heirs will be full payment of the amount due for taxes, interest, special charges, special assessments, special taxes, penalties and costs. The costs shall include an administrative fee to cover reasonable costs incurred by the county not to exceed \$500.00 per property. The costs shall also include an amount derived from the total current tax rate for the district wherein the property lies times the current assessed value, but not less than \$100.00. This amount shall be assessed for each year the property is off the tax roll.
- (f) No sale to any former owner or his heirs shall be approved and authorized by the public property committee unless, as a minimum, the amounts set forth in this section are paid in full.
- (g) The full amount due must be received by the county treasurer from the repurchaser no later than 30 days following approval of the repurchase by the public property committee.
- (h) A quitclaim deed will be issued to the purchaser upon consummation of the purchase, pursuant to Wis. Stats. § 75.35(3).

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-131. - Notice of application for tax deed and intent to sell.

- (a) Pursuant to Wis. Stats. § 75.12, the county treasurer or his designee shall serve a copy of the notice of tax deed application by personal service or by certified mail, return receipt requested, upon the owner, or one of the owners of record as recorded in the office of the register of deeds, and upon all unsatisfied mortgage holders. In addition, the county treasurer may, at his discretion, provide notice to other lienholders of record.
- (b) The county treasurer shall comply with Wis. Stats. § 75.36 in providing notice to the former owner that the owner may be entitled to certain proceeds of a future tax sale.
- (c) Notices of sales shall be mailed not less than three weeks prior to the date of sale.
- (d) The county treasurer shall also timely notify municipalities of the application for a tax deed on parcels located within the municipality's boundaries. The notice shall be given at the time of taking tax deed and shall include notice of the upcoming sale of the property. The notice shall specify which parcels, if any, are subject to special assessment.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-132. - Advertisement procedure.

- (a) The public property committee may direct the county clerk and the county treasurer to arrange and prepare advertisement notices as to any and all of such property at such times as the county treasurer and the county clerk may deem expedient.
- (b) Advertisements hereunder shall be placed in the legal paper nearest to the property being sold in the manner specified in this section as class 3 notices in accordance with state law and shall include the property description and appraised value, as set by county board resolution pursuant to Wis. Stats. § 75.69, and a statement that only sealed bids timely delivered to the county clerk at the clerk's office in the courthouse may be accepted for submission to the county tax deeded land sales committee for consideration.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-133. - Form of bid.

All bidders must use the county bid form. The county treasurer, in cooperation with the county clerk, shall create and update the bid form to be used when appropriate.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-134. - Time and manner of submitting bids; waiver of defects.

- (a) All bidders must have their properly marked and sealed bid envelope received by the county clerk by the date and time indicated in the notice of sale.
- (b) Bids must be submitted on the official county bid form. Only one bid may be included in each bid envelope. The bid form must be completed in its entirety. Incomplete bids may be disqualified.
- (c) The bidder shall mark the outside of the envelope with "SEALED BID" and the tax parcel number and submit the sealed bid to the county clerk, together with the earnest money deposit required under this article.
- (d) The county reserves the right to waive any irregularities and informalities in bids submitted to it.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-135. - Earnest money deposit required with bid.

No bids shall be accepted by the tax deeded land sales committee unless accompanied by an earnest money deposit in the amount of 20 percent of the bid amount. Successful bidders shall forfeit their earnest money deposits unless full payment is made by the bidders to the county treasurer payable by proper instrument within 30 days of the county treasurer's mailing notice of the bid award. The unsuccessful bidder's earnest money will be returned within 30 days of the public opening.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-136. - Defects in property or title.

All bids submitted shall be for receipt and purchase of the property as is, where is, and without reservations or conditions. It is the responsibility of the bidder and the eventual purchaser, prior to the bid submittal, to attempt to determine and to accept any defects in the title or defects in the condition of the property, including the specific conditions and limitations cited in Wis. Stats. § 75.26. The county and its committees, employees, officers and agents will not make any representations or warranties to any person, orally or in writing, regarding the title or condition of the property, including the conditions of the buildings, structures, and boundary lines.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-137. - Disclosures of total number of bids prior to opening.

The county clerk has the discretion to disclose the number of bids placed, prior to the bid opening, but shall not disclose any other information about the potential bidders or real bidders.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-138. - Bid opening.

The tax deeded land sales committee shall open sealed bids on the designated sale date, and all bidders will be notified, by mail, by the county treasurer.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-139. - Criteria for bid consideration.

No bids shall be accepted unless the bid is equal to or exceeds the appraised value for any lands so advertised as approved by the county board. The tax deeded land sales committee may accept the most advantageous bid submitted that is at least equal to or exceeds the appraised value of the lands advertised for sale. In examination of bids, the committee may, but is not obligated to, consider the following factors and others as it shall determine, without priority:

- (1) The current use of the property;
- (2) The proposed use of the property by bidders, if known;
- (3) The positive or negative impact of the sale on the existing use of the property;
- (4) The benefit of the sale to the public health, safety and welfare;
- (5) Whether the property remains subject to real estate taxes;
- (6) The economic impact of the area, including job or business expansion based on the prospective use of bidders; and

(7) Monetary amount of the bid.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-140. - Payment by successful bidder.

The successful bidder has 30 days from the date of the sale to fully pay the remaining bid amount to the county treasurer with the proper instrument and amount made payable to the county treasurer. All payments by the successful bidder or any prior owner for the purchase of the property must be made by certified check, money order, or cashier's check made payable to the county treasurer. No personal or business checks will be accepted. Upon payment, the county clerk will issue a quitclaim deed to the new owner based on the conditions and terms noted in the bid.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-141. - Distribution of sale proceeds.

The county treasurer, in cooperation with the county clerk, shall timely distribute the proceeds of a tax sale pursuant to and in compliance with Wis. Stats. § 75.36(3) and (4).

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-142. - Purchaser's liability for property taxes.

The successful bidder will be subject to future real estate taxes, special assessments, or charges, which may be due to the local municipality. Current year taxes will not be prorated.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-143. - Specific performance of bidder.

The county reserves the right to hold the winning bidder to specific performance of that bid. However, if the successful bidder does not satisfy these conditions, the tax deeded land sales committee has the discretion to offer the sale to the bidder with the next most advantageous bid, as determined by the tax deeded land sales committee.

(Ord. No. 198-11-10, 11-9-2010)

Sec. 34-144. - Procedure upon rejection of all bids.

In the event that the tax deeded land sales committee rejects all bids submitted for any parcel of land or portions thereof, regardless of the amount bid, the tax deeded land sales committee may consequently direct the county treasurer to readvertise such lands for sale; provided, however, that the county clerk may cause the sale, subject to the approval of the county board,

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for an amount equal to or exceeding the appraised value of any lands, without readvertising of any lands previously advertised for sale.

(Ord. No. 198-11-10, 11-9-2010)