

**Clark County, Wisconsin**  
**Title: Disposition of Tax Deed Property**

<b>Title:</b> Disposition of Tax Deed Property	<b>Effective Date:</b> April 1, 2019
	<b>Adoption/Revision Date:</b> April 1, 2019
<b>Custodian:</b> County Treasurer	<b>Approving Body:</b> Public Property Committee

**1. Authority**

- a. Wis. Stat. 59.02, 59.03, 59.51, 59.52, 74, and 75
- b. Clark County Boards, Committees, and Commissions Ordinance, section 10
- c. Clark County Board of Supervisors Rules, section 26

**2. References**

- a. Adopting Resolution/Ordinance/Motion: Public Property Committee minutes 03/18/2019
- b. Other Resolution/Ordinance/Motion: Ord. 204-6-13; Ord. 198-11-10

**3. Purpose**

- a. To establish a process to allow for the collection of delinquent taxes including, but not limited, taking property via tax deed.
- b. To establish a process for the disposition of tax-deeded property.

**4. Scope**

- a. This policy applies to acquisition, management, and disposition of property that is subject to the collection of delinquent taxes. In the event any policy violates federal or state law or is held invalid by a court of competent jurisdiction, the affected policy shall be deemed to have been severed from this policy to the extent of its invalidity.

**5. Policy Overview**

- a. This policy defines the steps that need to be taken to allow for the county to acquire tax deed to property that is subject to delinquent taxes.
- b. This policy defines the steps needed to manage and sell tax-deeded property.
- c. This policy defines other action that may be taken in lieu or in addition to taking tax deed to property that is subject to delinquent taxes.
- d. Citations to applicable state statutes are provided for reference and are subject to change.
- e. See **Attachment A - Tax Deed Sale Data Sheet** for steps to be taken/considered for the acquisition, management, and sale of tax-deeded property. Use of attachment is optional.
- f. Attachments provide general guidance and are subject to change at discretion of county treasurer.
- g. This policy supersedes any and all prior tax deed policies, procedures, and practices, whether written or established by past conduct.

**6. Policy Performance**

- a. All Clark County personnel shall ensure all steps undertaken to acquire, manage, and dispose of property subject to the collection of delinquent taxes conform to this policy.

**7. Definitions**

- a. The terms below shall have the following meanings:
  - i. Committee means Clark County Public Property Committee
  - ii. Board means Clark County Board of Supervisors

**8. Process**

**a. General**

- i. County treasurer has the discretion to send out any notices and/or attempt to contact property owners at any time during the process to avoid cost and/or to encourage payment of delinquent taxes.

**b. Issuance of Tax Certificate**

- i. On September 1 of each year, the county treasurer shall issue a tax certificate for

real property that has delinquent property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31. 74.57(1)

1. A tax certificate shall not be issued if any delinquent costs, plus any interest and penalties, are paid in full. 74.51(1)
  2. The county treasurer shall issue a receipt to the payer evidencing payment of delinquent costs. 74.51(2)
  - ii. Soon after issuing a tax certificate, but not more than 90 days, the county treasurer shall mail, via regular mail, notice, on a form provided by the state, to each owner of record as stated on the tax roll. 74.59(1)
  - iii. Upon mailing the tax certificate notice, treasurer shall complete a sworn affidavit stating the date notice was mailed and the notice was in the correct form. 74.59(3)
    1. See **Attachment B – Affidavit of Mailing of Notice of Tax Certificate**
  - iv. The county treasurer shall file and retain: 1) tax certificate; 2) executed affidavit; and 3) tax roll for subject property. 74.63
  - v. The county treasurer may request the committee and the Board to approving selling and entering into an agreement to sell the county’s rights to tax certificate revenues. 74.635
  - vi. If the issuance of a tax certificate was deemed invalid because of inappropriately charging taxes, the county treasurer shall request the Board to order the tax certificate cancelled. 75.22
- c. **Correcting a Tax Certificate**
- i. If the description of property subject to a tax certificate is incorrect, the county treasurer shall contact the municipal assessor to provide an affidavit with the correct description for such property. 74.61(1)
  - ii. Upon receiving the affidavit with the correct property description, the county treasurer shall provide notice to all parties with a recorded interest in the property. 74.61(2)
  - iii. Unless a party objects and the object is not resolved, the county treasurer shall correct and verify the property’s description. 74.61(4)
- d. **Expiration of Tax Certificate**
- i. Tax certificates expire eleven (11) years from December 31 of the year the tax certificate was issued. 75.20(1)
    1. Upon expiration of tax certificate, the county treasurer shall execute and retain an affidavit providing evidence the tax certificates are cancelled.
      - a. See **Attachment C - Affidavit of Cancelled Tax Certificate**
  - ii. Once a tax certificate is expired, the county treasurer shall cancel the tax certificate; file evidence of tax certificate cancellation; and within thirty (30) days of tax certificate expiring, provide notice to the municipality where the subject property is located that the tax certificates have been cancelled. 75.20(3)
- e. **Redemption; Notice**
- i. The two (2) year period to redeem or fully pay delinquent costs commences either:
    1. The date the tax certificate was issued if notice of tax certificate is mailed within 90 days from the date of issuance; or
    2. If notice of tax certificate is not mailed within 90 days, the date the notice is mailed. 74.59(1); 74.59(2); 75.01

**For example:** If the tax certificate is issued and mailed on September 1, 2014 for 2013 delinquent taxes, the redemption period would expire August 31, 2016.
  - ii. Between November and February before the redemption period expires, the county

treasurer shall publish a class 2 notice of redemption (2 insertions). 75.07(1)

1. See **Attachment D – Notice of Redemption Publication**
2. Before publication, treasurer shall carefully verify the property description on tax certificate is correct. If an error exists, the property shall not be listed on the publication and the description shall be corrected. 75.07(2)
3. If an error in the published notice is identified, the notice of redemption shall be published within two (2) years after the redemption period expires. 75.10

f. **Title Search**

- i. The county treasurer shall complete a title search internally or request a title company to complete such a search.
  1. The following parties shall be identified as part of the title search:
    - a. Each property owner
    - b. Estate of previous property owner(s)
    - c. Vendors or vendees of land contract
    - d. Mortgagees (banks)
    - e. Assignees
    - f. Owner(s) of mineral rights
    - g. Department of Revenue (State tax liens)
    - h. Department of Workforce Development (Child support liens)
    - i. Internal Revenue Service (Federal tax liens)
    - j. Any other party that may have a recorded interest in party (ie lis pendens)
- ii. The county treasurer shall identify the following:
  1. Any occupants of the subject property
  2. Potential property boundary issues
  3. Whether owner(s) is subject to court proceedings
  4. Whether owner(s) is subject to bankruptcy proceedings
- iii. The county treasurer shall file evidence of the title search results.

g. **Application for Tax Deed; Notice**

- i. Within at least 88 days from the date the redemption period expires (ie 88 days before August 31 – June 4), the county treasurer shall serve notice of application for tax deed on the parties noted in Section f, including any occupants, by personally serving each party or sending such notice via certified mail with return receipt and restricted delivery. Notice shall also be sent via regular mail. 75.12(1); 75.12(2); 75.12(3)
  1. The county treasurer shall complete an affidavit setting forth efforts to serve the appropriate parties. 75.12(3)
    - a. See **Attachment E – Affidavit of Service**
- ii. If each cannot be provided notice as above or the certified mail is returned without a signed return receipt, the county treasurer shall publish a class 3 notice of application for tax deed (3 insertions). The county treasurer shall complete and file an affidavit regarding the published notice. 75.12(3)
  1. See **Attachment F – Notice of Application of Tax Deed Publication**
- iii. County treasurer shall request an affidavit of publication from each newspaper.
- iv. All affidavits and evidence of service and costs shall be provided to the county clerk for filing. 75.12(4)
- v. If a person redeems property prior to county taking tax deed, the county treasurer shall charge redeemer for all service costs, including publication costs. 75.12(4)

- vi. No tax deed may be issued after one (1) year from the last date of service of notice of application for tax deed. 75.12(6)

**h. Preparing to Acquire Property Subject to Delinquent Taxes**

- i. At a time after the tax certificate has been issued but before a tax deed is issued, the county treasurer shall meet with the committee to evaluate the properties that may be taken by tax deed. 75.377
- ii. The committee, along with any other party the committee deems appropriate, shall inspect such property to determine if taking tax deed would be in the county's best interests.

- 1. The committee shall consider the following factors when deciding whether to recommend to the Board to take tax deed to such property:

- a. Amount of delinquent costs
    - b. Storage or presence of hazardous or toxic materials
    - c. Environmental concerns (ie floodplains, wetlands, waterways)
    - d. Value of property
    - e. Marketability of property
    - f. Public's use of property
    - g. Access to property
    - h. Potential property development
    - i. Availability of adjacent property for purchase
    - j. Any other factors the committee deems relevant

- iii. If the committee decides to recommend to the Board to take by tax deed and sell such property, the committee shall appraise each property, which shall be in the minimum bid price for the sale of such property. 75.69(1)

- 1. The committee may also hire a professional appraiser to appraise such property if deemed appropriate. 75.69(1)
    - 2. The committee shall consider the following factors when deciding the value for each property:

- a. Amount of delinquent costs
      - b. Storage or presence of hazardous or toxic materials
      - c. Environmental concerns (ie floodplains, wetlands, waterways)
      - d. Marketability of property
      - e. Public's use of property
      - f. Access to property
      - g. Potential property development
      - h. Availability of adjacent property for purchase
      - i. Any other factors the committee deems relevant

- iv. The county treasurer shall draft a resolution for the Board to order the issuance of tax deeds and approval of the minimum bid price for all property recommended by the committee.

**i. Issuance of Tax Deed**

- i. The earliest date in which the county can issue a tax deed is, if the property has not been redeemed, within two (2) after the tax certificate is issued or from the date of mailing. 75.01; 75.14(1)

**For example:** If the tax certificate is issued and mailed on September 1, 2014 for 2013 delinquent taxes, the tax deed can be issued on or after September 1, 2016.

- ii. The county clerk shall immediately issue a tax deed upon order by Board resolution. 75.14(1)

1. Such deed shall be drafted and/or reviewed by the county attorney.
- iii. The county clerk shall carefully review property descriptions in the tax certificate and notices before issue tax deed. 75.14(2)
  1. If an error in the description on the tax certificate is identified, the county clerk shall request the Board: 1) to cancel the tax certificate; 2) direct the county treasurer to correct the description; and 3) direct the county treasurer to issue a tax certificate at the next possible time. 75.14(2); 74.61
  2. If an error in the description on the notice is identified, the county treasurer shall correct the description and readvertise the notice of redemption with the redemption period extended one (1) year. 75.14(2)
- iv. If a tax deed is cancelled by the Board, the county clerk shall provide to the notice to the property owner and record a certificate of cancellation with the register of deeds. 75.22; 75.23
- v. The county treasurer shall immediately record the tax deed after Board approval and take any other necessary steps to ensure the tax deed is appropriately recorded.
- j. **Selling Tax-Deeded Property**
  - i. Notice
    1. Within five (5) days after the tax deed is recorded, the county treasurer shall do the following:
      - a. Send notice each taxing jurisdiction that the county has taken tax deed to the property. 75.36(2)(b)
      - b. Send notice by registered or certified mail to the former owner that they may be entitled to proceeds from tax deed sale. 75.36(2m)
      - c. Send notice by registered or certified mail to the former owner or any know heirs (if applicable) that they may request the repurchase of the property within sixty (60) from the date such notice. 75.35(3)
      - d. Send notice by registered or certified mail to the former owner and any known occupants to vacate the property within 28 days or be subject to eviction proceedings. 704; 799
      - e. See **Attachment G – Notice to Former Owner/Occupant**
    2. Before the county sells tax-deeded property and after the time has expired for repurchase, the county clerk or county treasurer shall do the following:
      - a. Publish a class 3 notice (3 insertions) for the sale of such property and request for sealed bids by a certain date and time. 75.69(1)
        - i. See **Attachment H – Notice of Sale Publication**
      - b. Send notice to any party (ie adjoining land owners) who may be interested in bidding to purchase tax-deeded property.
      - c. Send notice of the sale to the municipal clerk where the property is located at least three (3) weeks prior to the closing of such sale. 75.69(4)
      - d. Post a list of tax-deeded property that is for sale on county website. 75.69(1m)
      - e. Post a list of tax-deeded property that is for sale in county treasurer's office. 75.69(1m)
  - ii. Bids
    1. Bids submitted for the purchase of tax-deeded property shall meet the following criteria:
      - a. Bidder shall fully complete and sign the bid form.

- i. See **Attachment I –Tax-Deeded Property Bid Form**
        - b. Bids shall be submitted to the county clerk at 517 Court Street, Neillsville, Wisconsin 54456.
        - c. Bids shall be submitted in a sealed envelope and marked “Tax-Deeded Property Bid”.
        - d. A separate bid form shall be submitted for each property.
        - e. Submitted bids shall include an earnest money deposit of 20 percent of the total bid amount. Such deposit shall be payable to “Clark County Treasurer”.
        - f. Bids shall be received by the county clerk at the time specified on the bid request.
      2. Upon receipt of bids, the county clerk shall meet with the committee to review the submitted bids. The county clerk shall invite each bidder to the committee meeting.
      3. The committee shall review each bid for completeness and ensure all required payments and information are provided.
      4. Unless otherwise stated, the committee shall accept the bid most advantageous to the county that is at or above the minimum bid price.
      5. The committee may waive any irregularities and/or technicalities in bids.
      6. The committee may reject any and all bids.
      7. The committee may determine any terms for the sale that are in the county’s best interests.
- iii. Payment
  1. If the committee accepts a bid, the county treasurer shall mail notice to the accepted bidder that full payment, including any recording fees, shall be paid within thirty (30) days from the date of bid acceptance. The notice shall also include a closing statement and a draft deed.
    - a. Any earnest money deposits made shall be credited to the amount owed.
    - b. Purchase payments made shall be payable to “Clark County Treasurer” and in the form of a certified check, money order, cash, or cashier’s check. No personal or business checks will be accepted.
    - c. Payments for recording fees shall be payable to “Clark County Register of Deeds”.
  2. If accepted bidder does not timely make full payment or fails to comply with terms of the sale, any earnest money deposit shall be retained and is non-refundable and the committee may accept another bid that is at or above the minimum bid price.
- iv. Distribution of Proceeds from Tax-Deeded Property Sale
  1. Upon payment by purchaser, the county treasurer shall calculate the net proceeds by subtracting the applicable costs from the remitted sale price.

75.36(3)(a)

    - a. Such costs include: 75.36(3)(a)
      - i. Reasonable estimate of costs incurred by county for administrative fees, record-keeping, legal, and advertisement costs not to exceed \$750 for each property
      - ii. Actual costs for maintenance, board-up, clean-up, demolition, and other costs incurred to sell property

- iii. Real estate agent or broker fees
      - iv. Unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties
    2. From the net proceeds, payments shall be distributed pursuant to Wis. Stat. 75.36(3)(b).
    3. If the former owner had used the property sold as the former owner's homestead at any time during the 5 years before the county took tax deed to such property (ie a property with the surrounding one (1) acre that the former owner resided at), the county shall distribute proceeds to the former owner only if a written request was made for such proceeds. 75.36(4)
      - a. The former owner shall provide proof of residence to satisfy homestead status before proceeds are distributed.
    4. The county clerk shall retain the recording fee and remit such fee upon recording the deed or other conveyance.
  - v. Deed
    1. After full payment (including the recording fee) has been made and cleared by purchaser, the county treasurer shall draft quit claim deed.
      - a. Drafted deed shall be forwarded to county attorney for review.
      - b. If committee approves selling the property by other means than quit claim deed, the county clerk shall contact the county attorney for assistance.
    2. The county attorney or designee shall complete any required documents for recording (ie real estate transfer) and forwarded to the county clerk for recording.
    3. The county clerk shall file the deed along with any other required documents (ie real estate transfer).
  - vi. Other
    1. If the former owner or his/her heir requests repurchase, the following steps and criteria must be met:
      - a. The requester shall submit a written request to repurchase to the county clerk with sixty (60) days from the date the tax deed is recorded.
        - i. If an heir makes a request to repurchase, the county clerk shall require the alleged heir to provide proof of relationship to former owner.
      - b. The county clerk shall notify the county treasurer of such request.
      - c. The county clerk, in cooperation with county treasurer, shall send requester notice of the total amount that is owed to repurchase the property, including, but not limited to, any service, administrative, and administrative costs, not to exceed \$750. The county clerk shall also send requester a request to repurchase request form, closing statement, and copy of deed.
        - i. The requester shall provide the county clerk with the completed forms with any required payments prior to committee review.
        - ii. See **Attachment J –Repurchase Request Form**
      - d. The county clerk shall notify requester of the time and date that the

- committee will review and/or act upon the request.
  - e. The county clerk shall meet with the committee to review and/or act on the request.
    - i. The requester's appearance is not required at such meeting.
    - ii. The committee reserves the right to accept or reject any request as is in the best interests of the county.
  - f. If approved, the requester shall make full payment within thirty (30) days from the date the request is accepted.
    - i. Payments shall be made payable to "Clark County Treasurer".
    - ii. Requester shall also pay a recording fee payable to "Clark County Register of Deeds".
    - iii. The county treasurer shall distribute the sale proceeds accordingly.
  - g. Upon the full amount being paid and cleared and the requester has satisfied all terms of the sale, the county clerk shall draft a quit claim deed and forward to county attorney for review.
    - i. Grantees for such deed shall be either all former owner(s) of record and/or the estate of the former owner(s) if former owner(s) are deceased.
  - h. The county attorney or designee shall complete any required documents for recording (ie real estate transfer) and forwarded to the county clerk for recording.
  - i. The county clerk shall file the deed along with any other required documents (ie real estate transfer).
  - j. The county treasurer shall take any necessary steps to evidence the repurchase of such property.
  - k. The committee may waive any provision in the repurchase section that is in the best interests of the county.
2. If tax-deeded property does not sell after the notice for sale publication above, the county clerk shall publish a class 1 notice (1 insertion) for the sale of such property and request for sealed bids at any time determined by the county treasurer. 75.69(1)
- a. See **Attachment K - Notice of Sale Publication – Final Notice**
  - b. Bids submitted after class 1 notice shall meet the criteria stated above except the committee may accept a bid less than the appraised value or a bid less than the highest bid submitted if the committee provides a detailed written explanation as to why the committee accepted the bid. 75.69(1)
- k. **Alternatives to Selling Tax-Deeded Property**
- i. If the county takes property by tax deed, the committee and/or Board may consider the following alternatives to selling tax-deeded property:
    - 1. Retain the property for general county use or for recreational use as part of an existing or new forest or park after the committee confers with the Clark County Forestry and Parks Committee.
    - 2. Convey property to municipality who has an interest in property. 75.365(1)
    - 3. Enter into an agreement with municipality who has an interest in the property. 75.365(1)
    - 4. Any other action available by law.



**1. Managing Tax-Deeded Property**

- i. The county treasurer may allow any potential bidder to access and inspect any tax-deeded property up to the final date for bid submittal. 75.377
  1. Potential bidder who inspects tax-deeded property shall execute a release of liability and provide it to the county treasurer before entering such property.
  2. See **Attachment L – Release of Liability**
- ii. The county treasurer or designee, as directed by the committee and in cooperation with applicable county departments (ie Clark County Maintenance Department), shall take the necessary steps to secure and preserve property taken via tax deed to maintain or increase the properties use and/or salability.
  1. Such steps may include, but not limited to:
    - a. Shutting off utilities
    - b. Changing locks
    - c. Posting signage (ie For Sale signs)
- iii. County clerk shall contain the county's insurer regarding the tax-deeded property to ensure coverage on such property.
- iv. During the period that the county is the owner of lands so acquired it shall not be required to expend any money to keep the premises in sanitary or sightly condition or to contribute to the cost of maintaining private roads or to abate nuisances or undesirable conditions. 75.14(4)

**m. Alternatives to Taking Tax Deed**

- i. If deemed appropriate by the committee and the county treasurer has issued a tax certificate to property subject to delinquent taxes, the alternatives may be commenced in lieu of taking tax deed:
  1. Commence in rem lien foreclosure proceedings 75.521
  2. Commence an action to foreclose the certificate 75.19
  3. Assign rights to contaminated property 75.106
  4. Cancel unpaid property taxes and costs 75.105
  5. Any other action available by law

**n. Issues with Property Subject to Delinquent Taxes**

- i. If the county treasurer or county clerk becomes aware of any of the following issues regarding property that is subject to delinquent taxes, contact the county attorney for assistance:
  1. Person asserting rights of adverse possession to property 75.144
  2. Error in issued tax deed 75.145
  3. Request from municipality to take contaminated land 75.17
  4. Occupant unwilling to leave property 704; 799
  5. Action to bar former owner 75.39; 75.40

**9. Attachments**

- a. Attachment A – Tax Deed Sale Data Sheet
- b. Attachment B – Affidavit of Mailing of Notice of Tax Certificate
- c. Attachment C - Affidavit of Cancelled Tax Certificate
- d. Attachment D – Notice of Redemption Publication
- e. Attachment E – Affidavit of Service
- f. Attachment F – Notice of Application for Tax Deed Publication
- g. Attachment G – Notice to Former Owner/Occupant
- h. Attachment H – Notice of Sale Publication
- i. Attachment I – Tax-Deeded Property Bid Form

**Clark County, Wisconsin**

**Title: Disposition of Tax Deed Property**

- j. Attachment J – Repurchase Request Form
- k. Attachment K - Notice of Sale Publication – Final Notice
- l. Attachment L – Release of Liability

<b>Revision History</b>		
<b>Adoption/Revision Date</b>	<b>Overview of Adoption/Revision</b>	<b>Adoption/Revision Reference</b>
	New policy	

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**Clark County, Wisconsin**  
**Title: Disposition of Tax Deed Property**

**Attachment A**  
**Tax Deed Sale Date Sheet**

Parcel ID	
Date tax certificate issued * date should be September 1 after taxes due	
Date notice of tax certificate mailed * date should be within 90 days of tax certificate being issued	
Date tax certificate expires * date is 11 years from Dec. 31 from year of issuance	
Date redemption expires * date is 2 years from issuance or mailing if after 90 days	
Complete and file affidavit of mailing of notice of tax certificate?	
Dates notice of redemption published (2 insertions) * publications should occur between Nov. – Feb. before redemption expires	
Complete and file title search and other inquiry results?	
Date notice of application of tax deed provided to interested parties * date should be at least 88 days from redemption expiration (mid-June) ** notice provided by personal service or cert. mail with return receipt	
If service not provided, complete and file affidavit of efforts to serve?	
Dates notice of application of tax deed published (3 insertions) (if needed)	
Request and file affidavit of publication from each newspaper?	
Date issuance of tax deed expires * date is 1 year after last date of notice of app. for tax deed published	
Date verified the property has not been redeemed	
Date of committee meeting to inspect property	
Committee appraise and recommend selling property? Appraisal amount?	
Date of Board meeting to approve tax deed and sale	
Date tax deed recorded	
Date notice of county taking tax deed to municipalities * date should be within 5 days after tax deed is recorded	
Date notice sent to former owner and/or heirs re: proceeds and repurchase rights * date should be within 5 days after tax deed is recorded ** notice provided by registered or certified mail	
Date county insurance contacted about taking tax deed	
Steps taken to secure and preserve property?	
Date of repurchase or proceed request received (if applicable) * date should within 60 days of date notice is received	
Dates notice of sale/request for bids published (3 insertions) * dates should be after time for repurchase request expires	
Date bids are due	
Date notice of sale sent to municipality where property is located * date should be at least 3 weeks before sale	
Posted for sale property on county website and in county treasurer's office?	
Date bid received?	
Bid complete? * bid shall include completed bid form and earnest money	
Date of committee meeting to review bid	
Committee approve bid?	
Date notice of accepted bid mailed	
Date full payment is due * date should be 30 days of bid acceptance	
Full payments received and cleared? * amounts should include full purchase price and recording fee	
Date deed is recorded	
Proceeds of sale distributed?	

Attachment B  
Affidavit of Mailing of Notice of Tax Certificate

State of Wisconsin }  
                                  } ss.  
Clark County         }

**UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:**

1. I am employed as the duly elected Clark County Treasurer.
2. The county issued a tax certificate for unpaid real property taxes, special assessments, special charges or special taxes for the following property:
  - a. PARCEL ID \_\_\_\_\_
  - b. ENTER DESCRIPTION PER TAX CERTIFICATE \_\_\_\_\_
3. \_\_\_\_\_ is/are the owner(s) of \_\_\_\_\_.
4. On \_\_\_\_, I mailed, by regular mail, a notice of issuance of tax certificate to \_\_\_\_ at \_\_\_\_\_.
5. As of the date of mailing, unpaid real property taxes, special assessments, special charges or special taxes totaled \_\_\_\_\_ for property subject to tax certificate.
6. The notice of issuance of tax certificate mailed above included the following notices:
  - a. Real property taxes, special assessments, special charges, or special taxes remain unpaid on \_\_\_\_\_ as of the date of mail the notice of issuance of tax certificate.
  - b. Recording showing delinquent costs are available for inspection at the county treasurer’s office.
  - c. That, on the previous September 1, a tax certificate was issued to the county for all property for which real property taxes, special assessments, special charges or special taxes remained unpaid at the close of business on August 31.
  - d. That failure to pay the delinquent real property taxes, special charges, special taxes or special assessments will result in eventual transfer, no earlier than 2 years after issuance of the tax certificate, of the ownership of the property to the county.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2018.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name (written)

Subscribed and sworn to before me on

\_\_\_\_\_  
Date

\_\_\_\_\_  
Notary Public,  
Clark County, State of Wisconsin

My commission (is permanent) (expires)\_\_\_\_\_

Attachment C  
Affidavit of Cancelled Tax Certificate

State of Wisconsin }  
                                  } ss.  
Clark County         }

**UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:**

1. I am employed as the duly elected Clark County Treasurer.
2. I hereby declare the following tax certificates issued on \_\_\_\_\_ for delinquent real property taxes, special charges, special taxes or special assessments due in \_\_\_\_\_, to be cancelled due to statute of limitations.
  - a. Certificate No.:
    - i. Tax Parcel ID:
    - ii. Owner:
    - iii. Amount delinquent taxes/charges/assessment/costs for \_\_\_\_\_:
  - b. Certificate No.:
    - i. Tax Parcel ID:
    - ii. Owner:
    - iii. Amount delinquent taxes/charges/assessment/costs for \_\_\_\_\_:

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2018.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name (written)

Subscribed and sworn to before me on

\_\_\_\_\_  
Date

\_\_\_\_\_  
Notary Public,  
Clark County, State of Wisconsin

My commission (is permanent) (expires)\_\_\_\_\_

**Attachment D**  
**Notice of Redemption Publication**

**Notice of Redemption**

Date:

Notice is hereby given that the described properties below are subject to tax certificates issued by the Clark County Treasurer on the September 1, 2016 for delinquent taxes and costs for 2015 and remain unredeemed. Unless such properties are redeemed by payment of delinquent taxes and costs on or before August 31, 2018, the properties will be conveyed to Clark County. Additional property information can be found in the Clark County Treasurer's Office or on Clark County's website ([www.co.clark.wi.us](http://www.co.clark.wi.us)).

Mary Domanico  
Treasurer  
Clark County, Wisconsin

PARCEL ID; OWNER; PARCEL ADDRESS; AMOUNT OWED

LIST BY TOWN/MUNICIPALITY

Attachment E

Affidavit of Service – Notice of Application for Tax Deed

State of Wisconsin }  
                                  } ss.  
Clark County            }

**UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:**

1. I am employed as the duly elected Clark County Treasurer.
2. On the , day of , , at the of , in the County of , in the State of , he/she delivered to, and left with in person a true copy of the within notice.
3. On the , day of , , at the of , in the County of , in the State of , he/she delivered to, and left with in person a true copy of the within notice.
4. He/she could not, after due diligence, find to make personal service of said notice upon him/her and, therefore, left a true copy of said notice on the day of , , at the usual place of abode of said , in the , of , in the County of , State of , in the presence of , one of his/her family, of suitable age and discretion, whom affiant, at the same time, informed of its contents.
5. On the MONTH, DAY, YEAR, she deposited at the post office at Neillsville, State of Wisconsin, to be carried by registered mail, with a return receipt of the addressee only demanded, a true copy of the within notice, securely enclosed in an envelope, the postage thereon duly prepaid, addressed to \_\_\_\_, at the post office of \_\_\_\_, State of Wisconsin, the post office of said Thorp, and return receipt is hereto annexed for said envelope containing such notice was returned to affiant by the postal authorities and is hereto annexed.

**ENTRY FOR EACH PARTY NOTICE WAS SENT TO**

6. He/she knows said , so served as aforesaid, to be the identical person named in said notice and to whom the same was addressed and knows said to have been the owner (or occupant) of the premises described in said notice at the time of such service thereof upon him/her.
7. She has been unable, with due diligence used for the purpose, to locate any owner of record or occupant of the lands described in the within notice upon whom to serve said notice, either personally or by registered mail, and has, therefore, published said notice once a week for three successive weeks in , a newspaper of general circulation, published in the county wherein said lands are located, and the printer's affidavit of such publication is hereto annexed.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2018.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name (written)

Subscribed and sworn to before me on

\_\_\_\_\_  
Date

\_\_\_\_\_  
Notary Public,  
Clark County, State of Wisconsin

My commission (is permanent) (expires)\_\_\_\_\_

**Clark County, Wisconsin**  
**Title: Disposition of Tax Deed Property**

**Attachment F**  
**Notice of Application for Tax Deed Publication**

**Notice of Application for Tax Deed**

Date:

To: ALL INTERESTED PARTIES (LIST PARTIES)

Re: Notice of Application for Tax Deed

Notice is hereby given that the described property below is subject to tax certificates issued by the Clark County Treasurer on the September 1, 2016. Such property is subject to delinquent taxes that will bear interest and penalties provided by law. Clark County will apply for tax deed to such property 3 months after this notice. Additional property information can be found in the Clark County Treasurer's Office or on Clark County's website ([www.co.clark.wi.us](http://www.co.clark.wi.us)).

PARCEL ID; PARCEL ADDRESS; LOCATION (municipality and ward); AMOUNT OWED

Mary Domanico  
Treasurer  
Clark County, Wisconsin



**Clark County, Wisconsin**  
**Title: Disposition of Tax Deed Property**

**Attachment G**  
**Notice to Former Owner/ Occupant**

Date:

To: OWNER(S) and OCCUPANT(S)

Re: Parcel ID No.

Please be advised that on \_\_\_\_ Clark County took tax deed to the above referenced property due to the non-payment of property taxes. **Clark County is now the owner of this property.**

Pursuant to Clark County Code of Ordinances Section 34-130, the previous owner or his/her heirs are entitled to repurchase this property. To exercise this right, a written notice indicating the wish to repurchase said property must be submitted to this office within 60 days from the date the County took tax deed to said property. The repurchase is contingent on the Clark County Public Property Committee approving the sale as well as the County receiving full payment of the past due taxes, interest, special charges, special assessments, special taxes, penalties, costs, and administrative costs.

Pursuant to Wis. Stat. 75.36, the previous owner may be entitled to a share of the proceeds of a future sale of this property. To exercise this right, 1) said property must have been used as previous owner's homestead at any time within 5 years from the date the County took tax deed to said property; and 2) a written notice indicating the wish to claim proceeds shall be submitted to this office within 60 days from date this letter is received. If a claim for proceeds is not timely received, the previous owner will forfeit any right to claim such proceeds. Clark County cannot guarantee proceeds will exist after a future sale.

If said property is occupied, any occupant(s) shall, within 28 days from the date this letter, either: 1) vacate the property; or 2) contact this office to enter into a written, month-to-month rental agreement to pay rent and expenses (ie gas, water, sewer, etc.) as well as to perform general maintenance on the property. Unless the County agrees differently in writing, you do not have permission to remain on the property and any tenancy is terminated. Clark County reserves the right to sell the property even if the property is rented and to commence eviction proceedings to remove any occupant(s) and belongings from the property.

If you have any questions, please contact our office.

Regards,

Mary Domanico  
Treasurer  
Clark County, Wisconsin

**Attachment H**  
**Notice of Sale Publication**

**Notice of Sale of Tax-Deed Property and Request for Bids**

Date:

Pursuant to Wis. Stat. 75.35 and 75.69, Clark County is requesting bids for the sale of the following county-owned property taken by tax deed:

PARCEL ID; ADDRESS; LOCATION (municipality and ward); MINIMUM BID PRICE

A detailed list of property for sale can be found in the Clark County Treasurer's Office and on Clark County's website ([www.co.clark.wi.us](http://www.co.clark.wi.us)).

Bidders shall submit sealed bids by \_\_\_\_\_ to Clark County Clerk, 517 Court Street, Room 301 Neillsville, WI 54456.

Property is sold "as-is" and "where-is" without any warranties or representations. Bidders shall complete and submit the Clark County bid form, which is available from the Clark County Clerk. Bidders shall include 20% earnest deposit with bids made payable to "Clark County Treasurer". Full payment will be due within 30 days of bid acceptance. Clark County will only accept bids that are most advantageous to the county that are at or above the minimum bid price. Clark County reserves the right to reject any and all bids and waive any technicalities in bids.

Christina Jensen  
County Clerk  
Clark County, Wisconsin

**Attachment I**  
**Clark County Tax-Deeded Property Bid Form**  
**Offer to Purchase**

**Municipality:** \_\_\_\_\_

**Parcel ID No:** \_\_\_\_\_

**Total Bid Amount:** \_\_\_\_\_

**Earnest Money Deposit (20%):** \_\_\_\_\_

\*payable to Clark County Treasurer in the form of a certified check, money order, or cashier's check; no personal or business checks will be accepted

Note: No bid will be accepted unless the earnest money deposit of 20% is included with bid. The accepted bidder shall pay the full amount of accepted bid within 30 days from the date of bid acceptance. Payment shall be made payable to Clark County Treasurer in the form of a certified check, money order, or cashier's check; no personal or business checks will be accepted. If full payment is not timely made or bidder fails to comply with terms of sale, the earnest money deposit will be forfeited and not refunded.

**Full Name:** \_\_\_\_\_

**Name(s) for Deed (if different) :** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City/State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

By signing this Offer to Purchase, I understand and voluntarily agree to the following:

**TERMS AND CONDITIONS:** The sale shall be closed within 90 days. All tax-deeded property is sold "as-is" and "where-is" without the county providing any warranties, representations, or assurances, expressed or implied, and without limitation due to enumeration, as to the condition, status, and quality of title and property. Accepted bidder shall be responsible to complete any title search/verification for the property. Accepted bidder waives any rights to a report under Wis. Stat. 709. Accepted bidder will be responsible for any future special assessment installments and property taxes. Accepted bidder shall pay all recording fees. Earnest money deposit is non-refundable and will be forfeited if full payment is not timely made or terms of sale are not complied with. Clark County will only accept bids that are most advantageous to the county. Clark County reserves the right to accept or reject any bid and waive any technicalities in a bid.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Submitted bids shall be sealed in an envelope and marked "Tax-Deeded Property Bid" and delivered to Clark County Clerk, 517 Court Street, Room 301, Neillsville, WI 54456. A separate bid form must be submitted for each property. Bidders must be 18 years or old. Contact the County Clerk with any questions at 715-743-5148.

Attachment J  
Repurchase Request Form  
Offer to Purchase

Municipality: \_\_\_\_\_  
Parcel ID No: \_\_\_\_\_  
Full Name: \_\_\_\_\_  
Relationship to Property (former owner or heir): \_\_\_\_\_  
Name(s) for Deed (if different) : \_\_\_\_\_  
Address: \_\_\_\_\_  
City/State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

By signing this Offer to Purchase, I understand and voluntarily agree to the following:

**TERMS AND CONDITIONS:** The sale shall be closed within 90 days. All tax-deeded property is sold “as-is” and “where-is” without the county providing any warranties, representations, or assurances, expressed or implied and without limitation due to enumeration, as to the condition, status, and quality of title and property. Requester shall be responsible to complete any title search/verification for the property. Requester waives any rights to a report under Wis. Stat. 709. Requester will be responsible for any future special assessment installments and property taxes. Requester shall pay all required costs within 30 days of request being accepted, including all recording fees. Payments shall be made payable to Clark County Treasurer in the form of a certified check, money order, or cashier’s check; no personal or business checks will be accepted. Recording fees shall be made payable to Clark County Register of Deeds.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Requests, along with full payment, shall be delivered to Clark County Clerk, 517 Court Street, Room 301, Neillsville, WI 54456 within 60 days from the date the tax deed is recorded. Clark County reserves the right to accept or reject any request as is in the best interests of the county.

**Clark County, Wisconsin**  
**Title: Disposition of Tax Deed Property**

**Attachment K**  
**Notice of Sale Publication – Final Notice**

**Notice of Sale of Tax-Deed Property and Request for Bids**

Date:

Pursuant to Wis. Stat. 75.35 and 75.69, Clark County is requesting bids for the sale of the following county-owned property taken by tax deed:

PARCEL ID; LOCATION (municipality and ward); MINIMUM BID PRICE

A detailed list of parcels for sale can be found in the Clark County Treasurer’s Office and Clark County’s website ([www.co.clark.wi.us](http://www.co.clark.wi.us)).

Bidders shall submit sealed to Clark County Clerk, 517 Court Street, Room 301 Neillsville, WI 54456.

Bidders shall complete and submit the Clark County bid form, which is available from the Clark County Clerk. Bidders shall include 20% earnest deposit with bids made payable to “Clark County Treasurer”. Full payment will be due within 30 days of bid acceptance. Clark County may accept bids less than the minimum bid price but will only accept bids that are most advantageous to the county. Clark County reserves the right to accept or reject a bid and waive any technicalities in a bid.

Christina Jensen  
County Clerk  
Clark County, Wisconsin

**Attachment L**  
**Release of Liability**

I, \_\_\_\_\_, do hereby release and forever discharge Clark County, its agents, employee, and representatives of Clark County, whether or not herein named, from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature whatsoever, including, but not limited to, negligence, on the part of Clark County, which I now have or may hereafter have, arising out of or in any way relating to any and all injuries occurring on or caused by the property being entered into and also any and all injuries and damages that may develop in the future, as a results or in any way related to my entry onto this property for the sole purpose of viewing and/or inspecting the property whether or not I am/way a potential bidder. Further, I know and understand that this property was obtained by Clark County through tax deed and that Clark County has no knowledge of any conditions pertaining to this property. I also understand that any permission from Clark County to view and/or inspect the property is revocable and any permission cannot be assigned to a different party. I understand that I am under no obligation to enter or inspect this property and I do so of my own free will.

This release is binding upon me, and my respective heirs, administrators, personal representatives, successors, and assigns. This release shall be subject to and governed by the laws of the State of Wisconsin.

This release has been read, fully understood, and agree to by me.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Name (typed or printed): \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_