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3 **2023 OA-053**

4 AMENDING CHAPTER 26 OF THE DANE COUNTY CODE OF ORDINANCES,
5 REGARDING SALE OF TAX DEEDED LAND TO MUNICIPALITIES

6 The County Board of Supervisors of the County of Dane does ordain as follows:
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8 ARTICLE 1. Unless otherwise expressly stated herein, all references to section
9 and chapter numbers are to those of the Dane County Code of Ordinances.
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11 ARTICLE 2. Section 26.16 is amended to read as follows:

12 **26.16 SALE OF TAX DEEDED LANDS TO MUNICIPALITY.**

13 (1) In the event a parcel of tax deeded lands is not redeemed by the former owner,
14 the treasurer may offer it to the municipality within which the parcel is located
15 before offering the same to the general public.

16 (2) The sale price of a parcel of tax deeded lands on sale to a municipality shall
17 be in an amount at least equal to the greater of the following:

18 (a) The estimated fair market value as listed on the most recent tax bill, or other
19 appraised value as determined by the committee pursuant to Wis. Stat. s. 75.69(1);

20 (b) ~~†~~The sum of all real estate taxes, including special assessments, interest and
21 penalties then due and owing together with ~~a service charge equal to one percent~~
22 ~~(1%) of the assessed value of the parcel; the county's actual costs in preparing the~~
23 ~~parcel for sale; or and may include the interest and penalty thereon. In no event~~
24 ~~shall the service charge be less than \$50.~~

25 (c) One hundred dollars (\$100).

26 (3) Sale of tax deeded lands to a municipality under this section shall be
27 approved by the committee before a quit claim deed is issued by the county clerk.
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30 *[EXPLANATION: This amendment revises the ordinance regarding the sale of tax*
31 *deeded land to a municipality to conform to a recent decision of the U.S. Supreme*
32 *Court.]*