



# Tax Deed Process

## Most Common Timeline



**2020**  
*Dec 21*

**Step 1:**  
**Tax Bills**

*Calculated, printed,  
and mailed by  
municipality*

*3<sup>rd</sup> Monday of  
December*



**2021**  
*Sept 1*

**Step 2:**  
**Tax Certificates**

*Statutory "Sale Book"  
of delinquent current  
year taxes*



**2023**  
*Sept 1*

**Step 3:**  
**Title Work & Notice**

*Owner/s  
Occupant/s  
Mortgage holders  
IRS & US-DOJ  
DOR & WI-DOJ  
Lien holders*

*90-days to redeem*



**2024**  
*Jan - Feb*

**Step 4:**  
**Board Resolution**

*Passage & time to...*

*Research parcels  
Visit parcels  
Share resolution*



**2024**  
*Apr - May*

**Step 5:**  
**Tax Deed**

*County becomes  
property owner*

*Can redeem until the  
tax deed auction*

*rev. 03.30.2026*

*Adam Gallagher, Dane County Treasurer*



# Tax Deed Process

*Most Common Timeline cont.*



## **Step 6:** **P&F Subcommittee**

*Tax Deed  
Subcommittee...*

*Approves appraisal  
as the minimum bid*

*Authorizes sale at-or-  
above minimum bid*



## **Step 7:** **Auction Notice**

*6-weeks to auction*

*Website  
Newspaper (x1)  
Neighbors (300ft)  
Municipality*



## **Step 8:** **Public Auction**

*Tuesday: bids due  
Wednesday: opening*

*-OR-  
Redemption by  
former owner*



## **Step 9:** **Quit Claim Deed**

*Balance of bid due  
if not redeemed*

*Deed recorded*



## **Step 10:** **Net Proceeds**

*After all tax deed  
expenses paid...*

*Net proceeds sent  
to former owner*



# Tax Deed Process

*Alternatives (after public auction)*

## County can keep property

- *Board resolution to...*
  - *Pay county the amount due (including tax deed expenses)*
  - *Pay former owner any difference from Fair Market Value*
  - *Keep property as county land*
- *Example: parcel 0610-133-8670-1 & 2016 RES-262 (Parks)*



## Municipality can purchase

- *Municipal resolution to...*
  - *Pay greater of (a) amount due, (b) Fair Market Value, (c) \$100*
  - *Transfer ownership to municipality*
- *Example: parcel 0809-054-9200-2 & Waunakee Library*

