

2024 OA – 038

AMENDING CHAPTER 26 OF THE DANE COUNTY CODE OF ORDINANCES,
REGARDING SALE OF TAX DEEDED LAND

The County Board of Supervisors of the County of Dane does ordain as follows:

ARTICLE 1. Unless otherwise expressly stated herein, all references to section and chapter numbers are to those of the Dane County Code of Ordinances.

ARTICLE 2. Section 26.04 is amended and renumbered to read as follows:

26.04 DEFINITIONS. The following words as used in this chapter shall have the meanings indicated:

(1) Appraised value means the value determined by the Tax Deed Subcommittee of the County Board, or a certified appraiser, as defined in 458.01(7) Wis. Stats.

(2) Beneficiary means the term as defined in 851.03 Wis. Stats.

~~(13)~~ Board means the Dane County Board of Supervisors.

~~(24)~~ Committee means the finance committee of the Dane County Board of Supervisors.

~~(35)~~ Former owner means the person, persons, or business entity last holding title to lands which have been taken by tax deed and includes the heirs and personal representatives of the estate of any such person or entity.

(6) Heir means the term as defined in 851.09 Wis. Stats.

(47) Tax deeded lands means lands which have been acquired by Dane County through the process of collecting delinquent real estate taxes by tax deed, foreclosure of tax certificates, deed in lieu of tax deed or other real estate tax collection means.

(8) Tax Deed Subcommittee is a subcommittee of the Personnel and Finance committee that consists of not less than two of the members of the Personnel and Finance committee.

~~(59)~~ Treasurer means the Dane County Treasurer.

ARTICLE 3. Section 26.06 is amended to read as follows:

26.06 LANDS EXEMPT FROM APPLICATION OF THIS CHAPTER. Lands which subsequent to acquisition have been improved for or dedicated to a public use by Dane County in accord with section ~~59.07(4)~~59.52(6), Wis. Stats., shall not be treated as tax deeded lands and shall not be disposed of under the procedures of this chapter. Such lands shall be disposed of only as the Board shall from time to time direct.

ARTICLE 4. Section 26.15 is amended to read as follows:

26.15 PREFERENCE TO RIGHTS OF FORMER OWNER.

(1) Pursuant to section 75.35(3), Wis. Stats., the treasurer is hereby empowered to sell tax deeded lands to the former owner, heirs, or beneficiaries. In so doing, the treasurer is authorized to give such former owner, heirs or beneficiaries the preference right over others in the purchase of said lands.

47 (2) Sales made pursuant to this section shall be exempt from the requirements
48 of section 75.69, Wis. Stats., and sections 26.17 and 26.18 of this ordinance.

49 (3) The treasurer shall give notice of the privilege right to redeem tax deeded
50 lands to the former owner, heirs or beneficiaries by sending a letter by certified
51 mail, return receipt requested, addressed to the former owner at his or her last
52 known address. The notice shall be deemed delivered as of the earlier of:

53 (a) the date the letter is actually received by the former owner;

54 (b) the date a receipt is given for the letter by or on behalf of the former owner;
55 or

56 (c) the date the United States Postal Service indicates service by certified mailing
57 cannot be completed.

58 ~~(4) The privilege of repurchasing tax deeded lands under this section shall expire
59 if the former owner does not exercise the privilege within 60 days of delivery of the
60 notice from the treasurer under subsection (3) hereof.~~

61 (54) The treasurer shall not sell any tax deeded lands to the former owner, heirs
62 or beneficiaries unless the former owner, heirs or beneficiaries pays all real estate
63 taxes, including special assessments, then due and owing together with the
64 interest and penalty thereon plus service charges to said lands equal to one
65 percent (1%) of the equalized assessed value of the tax deeded lands along with
66 any liens on the property. In any event, the service charge shall be not less than
67 \$50.00. Furthermore, the former owner, heirs, or beneficiaries shall provide proof
68 of satisfaction of all liens of record as established in the title report from the date
69 which the county acquired the property.

70 ~~(6) Failure to give notice to the proper party as former owner shall not create a
71 right in any person or persons to redeem tax deeded lands. In any event, no former
72 owner shall have any privilege of redemption of tax deeded lands after six (6)
73 months of the date the treasurer first takes tax title to the parcel of the former
74 owners.~~

75 ~~(7) This section shall not apply to tax deeded lands which have been improved
76 for or dedicated to a public use by Dane County subsequent to acquisition and no
77 sales to the former owner or any other person shall be made of such lands.~~

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79 ARTICLE 5. Section 26.16 is amended to read as follows:

80 **26.16 SALE OF TAX DEEDED LANDS TO MUNICIPALITY.**

81 (1) In the event a parcel of tax deeded lands is not redeemed by the former owner,
82 heirs or beneficiaries, the treasurer may offer it to the municipality within which the
83 parcel is located before offering the same to the general public.

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

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

88 (b) The sum of all real estate taxes, including special assessments, interest and
89 penalties then due and owing together with the county's actual costs in preparing
90 the parcel for sale; or

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

92 (3) Sale of tax deeded lands to a municipality under this section shall be
93 approved by the committee before a quit claim deed is issued by the county clerk.

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95 ARTICLE 6. Section 26.18 is amended to read as follows:

96 **26.18 PUBLIC ADVERTISEMENT OF SALE OF TAX DEEDED LANDS.**

97 (1) The treasurer shall publish on the County's website along with a Class 31
98 notice of the sale of tax deeded lands no later than 180 days after the acquisition
99 of the property, in accordance with s. 75.69(1), Wis. Stats., describing each parcel
100 for sale, its appraised value and the date on and after which the parcel will be
101 available for purchase.

102 (2) A parcel once advertised for sale but not sold on the first date of the sale need
103 not be advertised again provided that the appraised value remains unchanged.

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105 ARTICLE 7. Section 26.19(5) is created to read as follows:

106 **26.19 SALE OF TAX DEEDED LANDS.**

107 (5) The Treasurer shall send to the owner any proceeds to which the former owner
108 is entitled under Wis. Stat. § 75.36(2m)(a) by certified mail to the former owner's
109 last known address. If the former owner is deceased, the payment shall be written
110 to the former owner's estate, as determined by law. If the payment to the former
111 owner is returned to the County or otherwise not claimed by the former owner or
112 estate within one year following the mailing of the proceeds, the payment shall be
113 considered unclaimed funds and disposed of pursuant to 59.66(2), Wis Stats.

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116 *[EXPLANATION: This amendment revises the ordinance regarding the sale of tax*
117 *deeded land to conform to a recent decision of the U.S. Supreme Court and 2023*
118 *Wisconsin Act 207.]*