

Tax Deed Process

Most Common Timeline



2020
Dec 21

Step 1:
Tax Bills

*Calculated, printed,
and mailed by
municipality*

*3rd 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*



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
due if not redeemed*

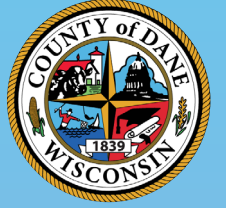
Deed recorded



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*

