

CHAPTER 3

ORDINANCE DELEGATING POWER TO ACQUIRE, MANAGE, AND SELL TAX-DEEDED LANDS

The County Board of Supervisors of the County of St. Croix does ordain as follows:

3.01 PURPOSE. The purpose of this ordinance is to delegate powers and duties vested in the St. Croix County Board of Supervisors relating to the acquisition of tax-deeded lands to the County Clerk and the management and sale of tax-deeded lands to the Administration Committee.

3.02 AUTHORITY. Wis. Stat. § 75.35(2)(d) authorizes the County Board to delegate its power to acquire, manage, and sell tax-deeded lands.

3.03 DEFINITIONS.

- (A) “Beneficiaries” means any person nominated in a will to receive an interest in property other than in a fiduciary capacity. See Wis. Stat. § 851.03.
- (B) “Heir” means a person, including the surviving spouse, who is entitled under the statutes of intestate succession to an interest in property of a decedent. See Wis. Stat. § 851.09.
- (C) “Owner-Occupied, Single-Family Residence” means any single-family residential unit used by one family which owns the property as their permanent and primary residence and, upon request, is able to provide the County Treasurer with such evidence establishing the satisfaction of these terms.
- (D) “Tax-deeded lands” means lands which have been acquired by a county through enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under Wis. Stat. § 75.521 or other means. See Wis. Stat. § 75.35(1).

3.04 PROCEDURES.

- (A) The County shall comply with the provisions of Wis. Stat. §§ 75.35, 75.36 and 75.69 in the disposition of tax-deeded lands.
- (B) Pursuant to Wis. Stat. § 75.35(2)(d), the County Board of Supervisors hereby delegates to the Administration Committee the power to acquire, manage and sell tax-deeded lands including the power to determine which properties to acquire.
- (C) The County Board of Supervisors recognizes that there may be properties where it is undesirable for the County to acquire the property through the process set forth in Wis. Stats. Chap. 75 and hereby delegates to the Treasurer, in conjunction with the Corporation Counsel, the authority to make such determination. The Treasurer shall provide a report

to the Administration Committee annually listing all properties the Treasurer has refused to foreclose upon with a reason for such refusal. If a property is not acquired for any reason authorized in this section, the Treasurer shall notify the appropriate assessor and request that the value of such property be reduced.

- (D) Within 30 days of the County's acquisition of a tax-deeded land, the Treasurer shall notify the former owner, by registered mail or certified mail sent to the former owner's mailing address on the tax bill, that the former owner may be entitled to a share of the proceeds of a future sale of the tax-deeded land.
- (E) Within 120 days of the County's acquisition of a tax-deeded land, the County Clerk may retain licensed appraisers to determine the value of tax-deeded land and/or licensed real estate brokers or salespersons to assist in selling tax-deeded land, and to pay fees or commissions for such services. If the tax-deeded land has an assessed value of less than \$50,000 at the time of the issuance of the tax deed, the "Tax Deed Land Appraisal Committee" consisting of the Corporation Counsel, County Clerk, and County Treasurer shall determine the appraised value.
- (F) The following provisions in this section relate to tax-deeded lands that are owner-occupied, single-family residences. This section may, at the sole discretion of the Treasurer, be applied to tax-deeded lands that are not owner-occupied, single-family residences.
 - 1. Within 60 days of the County's acquisition of a tax-deeded land, the Treasurer shall provide notice to the former owner, the former owner's heirs or the former owner's beneficiaries, of the right to repurchase the tax-deeded land. Such notice shall be mailed to the former owner's last known address on file with the Treasurer.
 - 2. If a former owner of tax-deeded land, or such former owner's heir or beneficiary, notifies the Treasurer in writing of an intent to repurchase the tax-deeded land within 90 days of the date the County acquired the tax-deeded land, the Treasurer shall order a title report from a title insurance company showing all liens of record against the tax-deeded land in existence on the day prior to the judgment of foreclosure in favor of the County, the cost of which shall be paid in advance by the person notifying the Treasurer of the intent to repurchase the tax-deeded land.
 - 3. If the former owner, or such former owner's heir or beneficiary, provides proof of satisfaction of all liens of record as established in the title report within 30 days of the date of the title report and provides the County with the funds due pursuant to Wis. Stat. § 75.35(3), the Treasurer shall convey the tax-deeded land to the former owner, or such former owner's heir or beneficiary, by quit-claim deed.
- (G) Unless a tax-deeded land is repurchased above, within 240 days of the County's acquisition of a tax-deeded land [180 days for tax-deeded lands acquired on or after January 1, 2026] the County Clerk shall publish on the County's website and either (i) publish a class 1 notice or (ii) advertise on a multiple listing service the availability of a tax-deeded land for

purchase and the appraised value of the tax-deeded land. The publications shall include information regarding the method of sale to be utilized.

- (H) The County Clerk is authorized to sell tax-deeded lands by open or closed bid or engage a licensed real estate broker or salesperson to assist in selling any tax-deeded land.
- (I) The Administration Committee may accept the bid most advantageous to the County but, at the first attempt to sell a tax-deeded land, every bid less than the appraised value of the tax-deeded land shall be rejected. No tax-deeded land may be sold for an amount that is less than the tax-deeded land's appraised value unless the Administration Committee has reviewed and approved such a sale and no tax-deeded land may be sold for an amount that is less than the amount of the highest bid unless the Administration Committee prepares a written statement, available for public inspection, that explains the reasons for accepting a bid that is less than the highest bid. The Administration Committee may, as a reason for accepting a bid that is less than the highest bid, give preference to adjoining property owners. The County Clerk shall notify, by mail, the clerk of the municipality in which a tax-deeded land is located of the sale of a tax-deeded land at least three weeks prior to the time of the sale. Tax-deeded land previously advertised for sale that did not sell on the first attempt may be sold for any amount determined by the Tax Deed Land Appraisal Committee. After the first attempt, such tax-deeded land may be sold by publication of a class 1 notice, under Wis. Stat. Chap. 985, and posting on County website as an ongoing sale.
- (J) The Treasurer shall send to the owner any proceeds to which the former owner is entitled under Wis. Stat. § 75.36(2m)(a) by certified mail to the former owner's last known address. If the payment to the former owner is returned to the County or otherwise not claimed by the former owner within one year following the mailing of the proceeds, the payment shall be considered unclaimed funds and disposed of pursuant to Wis. Stat. § 59.66(2). Neither the former owner nor any person making a claim for any funds under this section is entitled to interest on sums owed by the County hereunder.
- (K) Sections (G), (H), (I) and (J) do not apply to the withdrawal and sale of county forest lands, nor to the sale or exchange of lands to or between the County and a municipality or the state.

- 3.05 APPROVAL OF PRIOR SALES.** The sales or other disposition of tax-deeded lands done without County Board approval prior to the adoption of this ordinance are hereby approved.
- 3.06 AMENDMENTS TO CHAPTER.** Any future amendments, revisions, or modifications of Wisconsin statutes incorporated herein are intended to be made part of this Chapter as such amendments, revisions, or modifications are made to said Statutes.
- 3.07 EFFECTIVE DATE.** This Chapter shall take effect and be in force from and after its proper passage and publication pursuant to Wisconsin Law.

Ordinance No. 518(99) – June, 1999

Repealed and Recreated: Ordinance No. 944 (2025) - February, 2025