

# CHAPTER 2

## TAXES, COLLECTIONS, AND ASSESSMENTS

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SUBCHAPTER I  
REAL ESTATE TAX ENFORCEMENT

**2.100 Authority.** This chapter is enacted under the authority of sections 59.52(6), 75.35, 75.521 and 75.69 of the Wisconsin Statutes.

**2.101 Purposes; statement of policy. (1)** This chapter is enacted to establish procedures and authority for enforcing tax liens, the sale of tax deeded lands, and to create penalties for failure to pay real property taxes in a timely manner.

**(2)** The treasurer and the committee shall acquire, manage and dispose of tax deeded lands so as to realize as much tax revenue as circumstances may permit, and without speculation as to the possible future sale value of such lands.

**2.102 Definitions.** The following terms as used in this section shall have the meanings indicated as follows:

**(1)** “Board” means the Sauk County Board of Supervisors.

**(2)** “Clerk” means Sauk County Clerk.

**(3)** “Committee” means the Property and Insurance Committee of the Sauk County Board of Supervisors.

**(4)** “Former owner” means any person, persons, or business entity last holding title to lands which have been taken by tax deed and includes the heirs, successors, assigns, and personal representative of the estate of any such person or entity.

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

**(6)** “Treasurer” means Sauk County Treasurer.

**2.103 Administration and oversight responsibilities. (1)** The treasurer shall administer this chapter in accordance with its provision.

**(2)** The committee shall oversee the administration of this chapter.

**2.104 Enforcement of real estate taxes. (1)** Sauk County elects to adopt the provisions of Wis. Stat. § 75.521 for the purpose of enforcing tax liens in the county in the cases where the procedure provided by that section is applicable.

**(2)** Tax delinquent property which is subject to a lien or liens for special assessments under Wis. Stat. §§ 66.54, 66.60, 66.604 and

75.365, shall be acquired by the county subject to special authorization from the committee.

**2.105 Lands exempt from application of this chapter.** Lands which subsequent to acquisition have been improved for or dedicated to a public use by Sauk County in accord with Wis. Stat. §§ 59.04 and 59.06, shall not be treated as tax deeded lands and shall not be disposed of under the procedures of this section. Such lands shall be disposed of only as the board shall from time to time direct.

**2.106 Authority to manage and sell tax deeded lands.** (1) Under the authority of Wis. Stats. §§ 75.35 and 75.69, the treasurer under the general oversight of the committee is hereby empowered to manage and sell tax deeded lands, except as provided in subs. (2) and (3), pursuant to policies established by the county treasurer.

(2) It shall be the responsibility of the committee to review any and all proposed sales or exchanges of lands to or between municipalities or to the state of tax deeded land, pursuant to Wis. Stat. § 75.69(2), and to make recommendations to the county board, by resolution, before such conveyances are acted upon.

(3) It shall be the responsibility of this committee to review any and all proposed exchanges of tax deeded land pursuant to Wis. Stat. § 59.69(8) for the purpose of promoting the regulation and restriction of agricultural and forestry lands and for the purpose of creating a park or recreational area and to make recommendations to the county board, by resolution, before such exchanges are acted upon.

**2.107 Procedures.** No tax deeded lands shall be offered for sale unless the procedures of this section shall first have been complied with.

**2.108 Preference to former owner.** (1) Pursuant to Wis. Stat. § 75.35(3), the treasurer is hereby empowered to sell tax deeded lands to the former owner. In so doing, the treasurer is authorized to give such former owner preference over others in the purchase of said lands. This section shall in no manner create any right of first refusal in any former owner.

(2) Sales made pursuant to this section shall be exempt from the requirements of Wis. Stat. § 75.69.

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

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

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

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

(4) The privilege of repurchasing tax deeded lands under this section shall expire if the former owner does not exercise the privilege within 45 days of delivery of the notice from the treasurer under sub. (3) hereof. Exercise of the privilege means full payment to the county of the amounts listed in sub. (5).

(5) The treasurer shall not sell any tax deeded lands to the former owner unless the former owner pays all real estate taxes, including special assessments, special charges and special taxes, then due and owing together with the interest and penalty thereon, including In Rem foreclosure service charge, plus purchase fee on said lands equal to 1% of the equalized value of the tax deeded lands. In any event, the service fee shall not be less than \$50.00.

(6) Failure to give notice to the proper party as former owner shall not create a right in any person or persons to redeem tax deeded lands.

(7) This section shall not apply to tax deeded lands which have been improved for or dedicated to a public use by Sauk County, subsequent to acquisition. No sale to the former owner or any other person shall be made of such lands without the express authorization of the committee.

(8) If the former owner fails to exercise the privilege to purchase as required in this subsection, the treasurer may, at his or her option, proceed to sell the land involved in accordance with Wis. Stat. § 75.69, to the highest or most advantageous bidder thereon.

**2.109 Sale of tax deeded lands to the state or a municipality.**

(1) In the event a parcel of tax deeded lands is not purchased by the former owner, the treasurer may offer it to the municipality within which the parcel is located or to the State of Wisconsin before offering the same to the public.

(2) The sale price of a parcel of tax deeded lands on sale to a municipality or state shall be in an amount at least equal to the sum of all real estate taxes, including special assessments, then due and owing, including the interest and penalty thereon, the In Rem foreclosure service charge, together with a service fee equal to ten percent of the assessed value of the tax deeded land. In any event, the service fee shall not be less than \$500.00.

(3) The sale of tax deeded lands to a municipality under this section shall be approved by the committee before a deed is issued by the county clerk.

**2.110 Appraisals required.** (1) Where the assessed value of a parcel or of contiguous parcels of tax deeded lands is, or exceeds \$25,000, the treasurer may obtain a professional appraisal.

(2) If a professional appraisal is not obtained, the committee, acting by a subcommittee of not less than 3 of its members, shall appraise said parcels.

(3) The following shall be considered when preparing an appraisal for tax deeded land:

(a) All expenses incurred by the county to obtain marketable title to the property, including but not limited to publication, abstract search, certified letters, attorney fees and disbursements.

(b) All amount of unpaid general property taxes, special assessments, special charges and special taxes levied against the property, including interest and penalties thereon, and any withdrawal tax due under Wis. Stat. § 77.84(3).

(c) Consideration of the physical condition of the property may be given when appraising land in blighted areas or parcels affected by natural disaster or other extenuating circumstances.

**2.111 Public advertisement and sale of tax deeded land.** The procedure for sale of tax

deeded properties by the county, pursuant to Wis. Stats. §§ 75.35 and 75.69, shall be as follows:

(1) The treasurer shall advertise the sale of all such real estate to be offered by publishing a class 3 notice, under Wis. Stat. ch. 985. Such notice shall include a date certain by which sealed bids for the purchase of such property must be submitted to the treasurer for Sauk County. No more than one bid may be submitted per parcel by any bidder. The appraised value as set pursuant to s. 2.110 of this ordinance shall constitute the minimum bid necessary to sell such property.

(2) On the date and time set forth in said notice, the treasurer shall open the sealed bids for each parcel of tax deeded lands available for sale on that date. On such date, the treasurer shall sell each parcel to the bidder whose unconditional bid is most advantageous to the county and equal to or exceeds the advertised appraised value or the parcel. At the same price or within 10% of each other, unconditional bids shall be given preference over conditional offers.

(3) At the first attempt to sell the property, every bid less than the appraised value of the property shall be rejected.

(4) Offers which contain conditions, including financing contingencies of a duration of more than 30 days, shall be referred to the committee for review and approval. The committee may require that the entire transaction be referred to the board for resolution.

(5) The treasurer is authorized to sell for any amount any land previously advertised for sale after advertising the sale of such land by publication of a class 1 notice, under Wis. Stat. ch. 985; except that no property may be sold for an amount that is less than the property's appraised value unless the committee reviewed and approved such a sale and no property may be sold for an amount that is less than the amount of the highest bid unless the 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 treasurer is authorized to accept the offer first made after said publication that meets or exceeds the appraised value that is most advantageous to the county.

(6) The treasurer may also utilize an on-line auction service.

(7) The treasurer may engage the services of a licensed real estate broker to sell those

parcels not sold on the first date available for sale and may pay a commission not to exceed 6% of the sale price for any sale arranged by the broker retained by the treasurer. The retention of a broker shall not affect the ability of the treasurer to sell the parcel directly, without incurring an obligation to pay brokerage fees when a sale is arranged without the involvement of the broker.

**2.112 Provisions of sale.** (1) All sales shall be in the form of money order or cashier's check. All sales of \$500.00 or less shall be paid in full on the day of sale.

(2) All sales of tax deeded properties shall be by quit claim deed. All quit claim deeds shall be recorded at the purchaser's expense. The county will not provide an abstract or title insurance.

(3) All sales shall be completed within 30 days of notification of acceptance of bid. If, due to the fault of the purchaser, said sale is not completed within the said 30 days, the county may keep all monies paid by the purchaser as liquidated damages, and the county may then sell said property to another purchaser.

(4) Purchaser shall be entitled to take possession of the property upon the recording of the quit claim deed.

## SUBCHAPTER II

### DELINQUENT TAX, SPECIAL ASSESSMENT, AND CHARGE PENALTIES

#### **2.200 Imposing penalty on delinquent general property taxes, special assessments, special charges and special taxes.**

(1) **AUTHORITY.** This ordinance is adopted pursuant to the authority of Wis. Stat. § 74.47(2).

(2) **IMPOSITION OF PENALTY.** There is hereby imposed a penalty of 0.5 percent per month or fraction of a month, in addition to the interest provided for in Wis. Stat. § 74.47(1), on all general property taxes, special charges, special assessments and special taxes that are overdue or delinquent on and after the effective date of this ordinance.

(3) **EFFECTIVE DATE.** This ordinance shall become effective September 1, 1993.

## SUBCHAPTER III COUNTY SALES AND USE TAX

**2.300 County sales and use tax.** (1) **AUTHORITY AND PURPOSE.** This ordinance is enacted on the authority of Wis. Stat. ch. 77, Subch. V, and the county sales and use taxes imposed herein shall be used for the purpose of reducing the property tax levy by the following:

(a) Paying the debt service on any bond or note issuance.

(b) Paying for designated capital projects.

(c) Any remainder revenues to further offset the levy.

All monies collected from the sales and use tax shall be maintained in a separate revenue account.

(2) **IMPOSITION OF TAX.** There is hereby imposed a Sauk County sales and use tax at a rate of 0.5% in the manner and to the extent permitted as set forth in Wis. Stat. ch. 77, Subch. V, which are incorporated herein and acts amendatory thereto.

(3) **EFFECTIVE DATE.** This ordinance shall become effective April 1, 1992, and a certified copy of this ordinance shall be delivered to the Secretary of Revenue of the State of Wisconsin at P.O. Box 8933, Madison, WI 53708, at least 120 days prior to the effective date.

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Section 30.04 was created and adopted by the Sauk County Board of Supervisors on November 12, 1991 – Ordinance No. 158-91 Section 30.05 was created and adopted by the Sauk County Board of Supervisors on December 15, 1992 – Ordinance No. 187-92. Chapter 43 was repealed in part and recreated by the Sauk County Board of Supervisors on May 21, 2019 – Ordinance No. 07-19.