

1 **GENERAL CODE OF SAUK COUNTY, WISCONSIN**
2 **ORDINANCE AMENDMENT #**
3

4 **Ordinance Amendment to ordinance sections 2.102, 2.106, 2.108, 2.109 & 2.111.**

5
6 **Ordinance Amendment offered by the Public Works and Infrastructure Committee**
7

8 **BACKGROUND:** In the case of *Tyler v. Hennepin County* the United States Supreme
9 Court found that the County may only retain the amount of unpaid taxes owed to the
10 County and shall return any excess to the former property owner. After this ruling, the
11 Wisconsin Legislature made changes the tax foreclosure laws to come into conformity
12 with the United States Supreme Court ruling. The changes include, returning any amounts
13 greater than the taxes owed on the property to the former owner, removing the ability of
14 the County to keep a tax foreclosed property or to transfer property to a municipality or
15 the DNR, amongst other changes. The Sauk County ordinances need to be amended to
16 reflect the changes in the law.
17

18 **NOW, THEREFORE, THE SAUK COUNTY BOARD OF SUPERVISORS DOES**
19 **ORDAIN AS FOLLOWS:**

20 Section 1. Any existing ordinances, codes, resolutions, or portions thereof in
21 conflict with this ordinance shall be and hereby are repealed as far as any conflict exists.

22 Section 2. This ordinance shall take effect the day after passage and publication
23 as required by law.

24 Section 3. If any claims, provisions or portions of this ordinance are adjudged
25 unconstitutional or invalid by a court of competent jurisdiction, the remainder of this
26 ordinance shall not be affected thereby.

27 Section 4. Section 2.102, 2.106, 2.108, 2.109 & 2.111 of the General Code of Sauk
28 County, Wisconsin, is amended as follows [additions noted by underline, deletions noted
29 by strikethrough]:
30

31 **Sec. 2.102. - Definitions.**

32
33 The following terms as used in this section shall have the meanings indicated as
34 follows:
35

36 Beneficiaries shall have the meaning given in Wis. stats. s. 851.03, as amended
37 from time to time.
38 ...

39
40
41 ~~Committee~~ means the ~~Property and Insurance~~ Public Works & Infrastructure
42 Committee of the Sauk County Board of Supervisors.
43

44 ~~Former owner~~ means any person, persons, or ~~business entity~~ last holding title to
45 lands which have been taken by tax deed and includes that person's Beneficiaries
46 and Heirs, ~~successors, assigns, and personal representative of the estate of any~~
47 ~~such person or entity.~~
48

49 Heirs shall have the meaning given in Wis. stats. s. 851.09, as amended from time
50 to time.
51 ...

52
53 **Sec. 2.106. - Authority to manage and sell tax deeded lands.**
54

- 55 (1) Under the authority of Wis. Stats. §§ 75.35 and 75.69, the Treasurer under
56 the general oversight of the Committee is hereby empowered to manage
57 and sell tax deeded lands, ~~except as provided in subsections (2) and (3),~~
58 pursuant to policies established by the County Treasurer.
59 (2) ~~It shall be the responsibility of the Committee to review any and all~~
60 ~~proposed sales or exchanges of lands to or between municipalities or to~~
61 ~~the state of tax deeded land, pursuant to Wis. Stats. § 75.69(2), and to~~
62 ~~make recommendations to the County Board, by resolution, before such~~
63 ~~conveyances are acted upon.~~
64 (3) ~~It shall be the responsibility of this Committee to review any and all~~
65 ~~proposed exchanges of tax deeded land pursuant to Wis. Stats. § 59.69(8)~~
66 ~~for the purpose of promoting the regulation and restriction of agricultural~~
67 ~~and forestry lands and for the purpose of creating a park or recreational~~
68 ~~area and to make recommendations to the County Board, by resolution,~~
69 ~~before such exchanges are acted upon.~~
70

71 **Sec. 2.108. - Preference to former owner.**
72

- 73 (1) Pursuant to Wis. Stats. § 75.35(3), the Treasurer is hereby empowered to
74 sell single-family, owner-occupied property tax deeded lands to the former
75 owner. In so doing, the Treasurer is authorized to give such former owner
76 preference over others in the purchase of said lands. This section shall in
77 no manner create any right of first refusal in any former owner. The former
78 owner of property that is not single-family, owner-occupied, shall have no
79 right to repurchase said property.
80 (2) Sales made pursuant to this section shall be exempt from the requirements
81 of Wis. Stats. § 75.69.
82 (3) The Treasurer shall give notice of the privilege to redeem tax deeded lands
83 to the former owner by sending a letter by certified mail, return receipt
84 requested, addressed to the former owner at his or her last known address.
85 The notice shall be deemed delivered as of the earlier of:(a)The date the
86 letter is actually received by the former owner;(b)The date a receipt is given
87 for the letter by or on behalf of the former owner; or(c)The date the United
88 States Postal Service indicates service by certified mailing cannot be
89 completed.
90 (4) The privilege of repurchasing tax deeded lands under this section shall
91 expire if the former owner does not exercise the privilege within 45 days of
92 delivery of the notice from the Treasurer under subsection (3) hereof.
93 Exercise of the privilege means full payment to the County of the amounts
94 listed in subsection (5).
95 (5) The Treasurer shall not sell any tax deeded lands to the former owner
96 unless the former owner pays all real estate taxes (including those due for
97 the year in which the foreclosure occurred), including special assessments,
98 special charges and special taxes, then due and owing together with the
99 interest and penalty thereon, including In Rem foreclosure service charge,
100 all fees incurred by the County as part of the foreclosure and sale process,
101 plus purchase fee on said lands equal to one percent of the equalized value
102 of the tax deeded lands. In addition, the former owner shall provide the

County with a current title report and evidence that all liens existing prior to foreclosure have been satisfied. 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)(7) 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. Stats. § 75.69, to the highest or most advantageous bidder thereon.

Sec. 2.109. [Reserved] - 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.

Sec. 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 1 notice, under Wis. Stats. 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 Section 2.110 of this ordinance shall constitute the minimum bid necessary to sell such property.

[All other sections of Chapter 2 remain unchanged]

Approved for presentation to the County Board by the Public Works and Infrastructure Committee, this 8th day of July, 2024.

Consent Agenda Item: [] YES [X] NO

Fiscal Impact: [X] None [] Budgeted Expenditure [] Not Budgeted

Vote Required: Majority = X 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes X No _____ as
reviewed by the Corporation Counsel, _____, Date:
_____.

Offered and passage moved by:

Offered and passage moved by:

Brian Peper ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Kevin Schell ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Tom Dorner ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Terry Spencer ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

James Astle ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Bryant Hazard ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Robert Spencer ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Smooth Detter ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Bill Stehling ☐ Aye ☐ Nay ☐ Abstain ☐ Absent

Fiscal Note: The county treasurer is responsible for determining the net proceeds of the sale. The County Treasurer must send the remaining net proceeds to former owner *minus* any delinquent taxes, interest, penalties and expenses.

MIS Note: No direct impact.