

ORDINANCE NO. 15-2024

Ordinance to amend Chapter 202, Article I, Sale of County Tax Deeded Property.

1 The County Board of Supervisors of Green Lake County, Green Lake Wisconsin, duly
2 assembled at its regular meeting begun on the 17th day of September, 2024, does
3 ordain as follows:

4
5 **NOW, THEREFORE, BE IT ORDAINED**, that on March 24, 2024, the State of
6 Wisconsin enacted into law 2023 Assembly Bill 969 regarding the sale of tax-deeded
7 properties.

8
9 **NOW, THEREFORE, BE IT ORDAINED**, Chapter 202, Article I., be amended as
10 follows:

11 Chapter 202. Property, Sale of

12 Article I. Sale of County Delinquent Tax Parcels

13 [Adopted 11-18-1947 by Ord. No. 5; amended in its entirety 10-18-2005 by Ord. No.
14 845-05]

Submitted by Finance Committee:

Roll Call on Ordinance No. 15-2024

Ayes 16, Nays 0, Absent 2, Abstain 0,
Vacant 1

Passed and Enacted/~~Rejected~~ this 17th
day of September, 2024.

/s/ David Abendroth

County Board Chairman

/s/ Elizabeth A. Otto

ATTEST: County Clerk
Approve as to Form:

/s/ Jeff Mann

Corporation Counsel

/s/ Harley Reabe

Harley Reabe, Chair

/s/ Brian Floeter

Brian Floeter, Vice-Chair

/s/ Luke Dretske

Luke Dretske

/s/ Dennis Mulder

Dennis Mulder

/s/ Don Lenz

Don Lenz

15 § 202-1. Committee on Tax Deeds.

16 All powers of the County Board of Green Lake County to acquire, manage and sell
17 delinquent tax parcels under the provisions of Ch. 75, Wis. Stats., are hereby delegated
18 to and vested in a committee of the County Board to be titled "Committee on Tax Deeds."
19 Furthermore, all powers of the County Board of Green Lake County to acquire, manage
20 and sell tax-deeded property acquired under §§ 242-5 and 242-11 (adopting 75.521, Wis.
21 Stat., Foreclosure of tax liens by action in rem), are hereby delegated to and vested in
22 the Finance & Insurance Committee.

23 A.

24 The Committee on Tax Deeds shall be comprised of the Finance Committee, the County
25 Clerk and the County Treasurer.

26

27 B.

28 The members of such Committee shall receive the same per diem and mileage allowance
29 as fixed by law for other ordinary committees of the County Board.

30 § 202-2. Examination and appraisal.

31 A.

32 The Committee on Tax Deeds may authorize and expend money for an abstract on
33 parcels of land delinquent and subject to tax deeds or descriptions of land in cases where
34 it is difficult to determine the rightful owners in order that proper notices may be served
35 for the purpose of acquiring a tax title on delinquent lands.

36

37 B.

38 The Committee shall personally examine each tract of land before acquiring, to do a visual
39 environmental inspection to determine if there is any reason to suspect a potential risk of
40 incurring financial liability for the County. The Committee shall appraise each separate
41 tract by taking into consideration the assessed value, market value, amount of
42 delinquency and other pertinent information, as nearly as that can be determined.

43 § 202-3. Tax deed procedure.

44 [Amended 2-21-2006 by Ord. No. 852-06]

45 Green Lake County shall utilize 75.39, Wis. Stats., which allows the County to file a
46 complaint against the previous owners of the property and get a court order barring the
47 previous owners or heirs from claiming any deficiencies in the procedure of taking tax
48 deed. This will allow a title insurance company to issue a title policy without fear of a
49 person claiming procedural errors.

50

51 [1]

52 *Editor's Note: Former § 202-3, Sale to previous owner, was repealed 3-18-2014 by Ord.*
53 *No. 1079-2014. This ordinance also provided for the renumbering of former § 202-3.1*
54 *as § **202-3**.*

55 § 202-4. Method of sale.

56 [Amended 3-18-2014 by Ord. No. 1079-2014]

57 All delinquent tax parcels owned by the County, except such as have been set aside by
58 the Committee for County purposes, shall be sold by the **applicable committee** in the
59 manner following:

60

61 A.

62 A schedule of such delinquent tax parcels **and tax deeded parcels (acquired through the**
63 **in rem process)** containing a full description thereof, the appraisal value fixed upon each
64 tract and notice of sale fixing date, time and place shall be published ~~in a newspaper of~~
65 ~~general circulation within Green Lake County at least once each week for three~~
66 ~~successive weeks prior to the date fixed by the Committee for the sale of lands.~~ **on the**
67 **county's website and either by publication of a Class 1 notice, under Wis. Stats. Chapter**
68 **985, or by advertising on a multiple listing service, no later than 240 days after the county**
69 **acquires the property or, beginning in 2026, no later than 180 days after the county**
70 **acquires the property, prior to the date fixed by the Finance & Insurance Committee for**
71 **the sale of lands.**

72

73 B.

74 The Committee shall conduct the sale of such delinquent tax parcels on the date, at the
75 time and at the place stated in such published notice and shall sell any of such lands to
76 the highest bidder, provided that no bid less than the appraised value fixed by the
77 Committee shall be accepted.

78

79 C.

80 In the event that all of such lands shall not be sold at the time, date and place as stated
81 in the published notice, the Committee may thereafter sell any of the remaining parcels
82 of land at private sale without republishing for prices equaling or exceeding the appraisal
83 value placed thereon by the Committee.

84

85 D.

86 **The county shall, for single-family, owner-occupied properties, and may, at its option, for**
87 **all other properties, provide the former owner who lost his or her title through delinquent**
88 **tax collection or tax deed/in rem enforcement procedure, or his or her beneficiaries, as**
89 **defined in WI Stat. 851.03, or heirs, defined in WI Stat. 851.09, with preference and the**
90 **right to purchase such property by paying the county for all costs and expenses incurred**
91 **as provided under WI Stat. 75.36 (3)(a), plus the amount of property taxes that would**
92 **have been owed on the property for the year during which the purchase occurs if the**
93 **county had not acquired the property and plus amounts to satisfy any other liens at the**
94 **time of the foreclosure including the county's costs associated with the repurchase. Any**
95 **sale under this ordinance is exempt from any or all provisions of WI Stat. 75.69.**

96

97 § 202-5. Quitclaim deed.

98 Upon repurchase of any of such delinquent tax parcels by the prior owner or his heirs, or
99 upon purchase by any other person or persons at such public sale, or when directed to
100 do so by the Committee pursuant to this article, the County Clerk shall forthwith prepare,

101 execute and deliver in the name of the County a quitclaim deed conveying the title of the
102 County to the purchaser of such lands.

103 § 202-6. Abstract of title.

104 The Committee may, in its discretion, procure and deliver to any purchaser of such lands
105 a good abstract of title thereto, and the expense of procuring such abstract, together with
106 the expense of revenue stamps and other costs incidental to such conveyance, shall be
107 paid by the County.

108 § 202-7. Applicability.

109 [Amended 2-21-2006 by Ord. No. 852-2006]

110 This article shall apply to all delinquent tax parcels now owed by the County as well as
111 land which shall be hereafter acquired by the tax deed procedure.

112

113 § 202-8. Excess funds.

114 Upon acquisition of a tax deed under this chapter, the county treasurer shall notify the
115 former owner, by registered mail or certified mail sent to the former owner's mailing
116 address on the tax bill, that the former owner may be entitled to a share of the proceeds
117 of a future sale. The county shall send to the former owner any excess proceeds minus
118 any delinquent taxes, interest, and penalties owed by the former owner to the county in
119 regard to other property and minus the actual costs of the sale plus all amounts disbursed
120 and plus the amount of property taxes that would have been owed on the property for the
121 year during which the sale occurs if the county had not acquired the property.

122

123 § 202-9 Unclaimed funds.

124 If the payment to the former owner is returned to the county or otherwise not claimed by
125 the former owner within one year following the mailing of the excess funds/proceeds, the
126 payment shall be considered unclaimed funds and disposed of pursuant to 59.66 (2), Wis.
127 Stats. Neither the former owner nor any person making claim for any funds under this
128 section is entitled to interest on sums owed by the county under this section.

129 § 202-10. through § 202-19. (Reserved)

130 **BE IT FURTHER ORDAINED**, that any and all existing language in this Article, that is
131 neither modified nor stricken, remain unchanged.

132

133 **BE IT FURTHER ORDAINED**, that this ordinance shall become effective upon passage
134 and publication.