

DODGE COUNTY TAXATION COMMITTEE

March 11, 2024, at 3:00 P.M.
ROOM 4B, FOURTH FLOOR
DODGE COUNTY ADMINISTRATION BUILDING
JUNEAU, WI 53039

The meeting was called to order by Chairperson Houchin at 4:00 p.m.

Members present: Ed Benter, Cathy Houchin, Nancy Kavazanjian and Randy Vande Zande

Member(s) absent: Jayme Klockow

Others present: Kim Nass, Corporation Counsel, Kris Keith, Treasurer

Approve Minutes of the February 15, 2024, Meeting of the Taxation Committee: A motion was made by Ed Benter and seconded by Randy Vande Zande to approve the February 15, 2024, minutes, as presented. Motion carried.

Public Comment: None.

Approve Members' mileage and per diems for property viewing: N/A.

Report on status of 2024 In Rem No. 1 list of unredeemed parcels: Kris Keith and Kim Nass reported on the Status of the 2024 In Rem No. 1 list of unredeemed parcels. The committee agreed to revisit in 2025 the status of Majestic property in Rubicon.

Consider, discuss, and take action to take title to or to decline to take title to the 2024 In Rem properties, other In Rem properties from prior years, and properties that are tax delinquent but to which Dodge County has not taken title: A motion was made by Randy Vande Zande for County to foreclose on parcel 014-1013-1832-016 in the Town of Elba and seconded by Ed Benter. Motion carried.

Consider, discuss, and establish appraised values for the 2024 In Rem properties and In Rem properties from prior years that have not been redeemed and to which Dodge County has not taken title: County will advertise in the Pioneer with bid deadline being April 10, 2024, at 4:00 p.m. and bid opening will take place April 11, 2024 at 4:00 p.m. at the Committee meeting. A motion was made by Ed Benter to set the starting bid for parcel 014-1013-1832-016 at \$250.00 and seconded by Nancy Kavazanjian. Motion carried.

Consider, discuss, and authorize the Corporation Counsel to apply to the Court for judgment of foreclosure against the 2024 In Rem properties and In Rem properties from prior years that have not been redeemed and to which Dodge County has not taken title and authorize the Dodge County Treasurer to advertise said properties: A motion was made by Nancy Kavazanjian to authorize Corporation Counsel to apply to the Court for judgment of parcel 014-1013-1832-016 and seconded by Randy Vande Zande. Motion carried.

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Discuss 2023 Wisconsin Assembly Bill 969/Senate Bill 918 relating to county sale of tax-deeded lands: Kim Nass reviewed Act 216 law and the amendments 969/918 to the law which includes Counties being required to find former owners and beneficiaries, if County is not able to locate, the funds will then be considered unclaimed funds and will be held for 10 years.

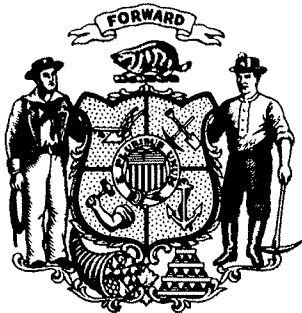
The next regular meeting of the Taxation Committee is scheduled for April 11, 2024, at 4:00 p.m., in Meeting Room 4B located on the fourth floor of the Dodge County Administration Building.

Motion by Ed Benter, seconded by Nancy Kavazanjian to adjourn the Taxation Committee meeting. Motion carried. Meeting adjourned at 3:36 p.m.

Randy Vande Zande, Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.

State of Wisconsin



2023 Assembly Bill 969

Date of enactment: **March 22, 2024**

Date of publication*: **March 23, 2024**

2023 WISCONSIN ACT 207

AN ACT *to repeal* 59.69 (8), 75.36 (3) (bm) and 75.69 (1m) (a); *to renumber and amend* 75.35 (2) (a), 75.35 (2) (e) and 75.36 (2m); *to amend* 75.35 (2) (title), 75.35 (2) (d), 75.35 (3), 75.35 (7), 75.36 (3) (a) 2., 75.36 (3) (a) 3., 75.69 (1) and 75.69 (2); and *to create* 75.35 (2) (ag), 75.36 (2k), 75.36 (2m) (b), 75.69 (1m) (am), 75.69 (1m) (an) and 75.69 (1n) of the statutes; **relating to:** the county sale of tax-deeded lands.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 59.69 (8) of the statutes is repealed.

SECTION 2. 75.35 (2) (title) of the statutes is amended to read:

75.35 (2) (title) ~~POWER OF COUNTY~~ COUNTY REQUIRED TO ~~SELL~~ ARRANGE FOR THE SALE OF TAX-DEEDED LANDS.

SECTION 3. 75.35 (2) (a) of the statutes is renumbered 75.35 (2) (am) and amended to read:

75.35 (2) (am) ~~Except as provided in s. 75.36 and 75.69, any county shall have the power to sell and convey its tax-deeded lands in such manner and upon such terms as the county board may by ordinance or resolution determine, including without restriction because of enumeration, sale by land contract, or by quitclaim or warranty deed with mortgage from vendee to secure any unpaid balance of the purchase price. Such mortgage may be foreclosed in the same manner as any other mortgage. The title to lands conveyed by land contract shall remain in the county until fully paid for and in the event of default in such payment the county may foreclose the land contract with costs and reasonable attorney fees. When such land contract runs to a person or private corporation, the lands therein conveyed shall be placed on the tax roll and be subject to tax-~~

~~ation the same as though absolute title thereto was vested in the purchaser under such land contract. Such purchaser shall be liable to pay all taxes against such land and in the event of failure to make such payment the county may pay the same and add the sum so paid to the amount due on the land contract.~~

SECTION 4. 75.35 (2) (ag) of the statutes is created to read:

75.35 (2) (ag) If a property or the county is subject to s. 66.1006, the county shall publish the notice under s. 75.69 (1) no later than 240 days after the date of approval from the department of natural resources or, beginning in 2026, no later than 180 days after the date of such approval.

SECTION 5. 75.35 (2) (d) of the statutes is amended to read:

75.35 (2) (d) The county board may delegate its power to manage and sell tax-deeded lands to a committee constituted of such personnel and in such manner and compensated at such rate as the county board may by ordinance determine, provided that the compensation and mileage of county board members serving on such committee shall be limited and restricted as provided in s. 59.13 (2), or the county board may delegate the power of acquisition, management and sale of tax-deeded lands or any part of such power to such officer and departments

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

of the county as the county board may by ordinance determine. Such ordinance shall prescribe the policy to be followed in the acquisition, management and sale of tax-deeded land and shall prescribe generally the powers and duties of such committee, officers, departments, employees and agents. The county board is authorized to sell and convey its tax-deeded lands by open or closed bid or to engage licensed real estate brokers and salespersons to assist in selling such lands and pay a commission for such service and to advertise such sale in such manner as it deems proper. The county board may appropriate such sums of money as may be necessary to carry out the provisions of this section.

SECTION 6. 75.35 (2) (e) of the statutes is renumbered 75.35 (2) (e) 1. and amended to read:

75.35 (2) (e) 1. Any county acting either by its board or by delegated authority as provided in this section may sell and convey tax-deeded lands to the former owner or owners thereof and such before or after publication of the notice required par. (ag) and without complying with s. 75.69.

2. A conveyance under subd. 1. shall not operate to revive any tax certificate lien or any other lien whatsoever which was cut off and rendered void by the tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under s. 75.521 or other means by which the county acquired title to such land, nor shall it revive the lien of any tax certificate or tax dated subsequently to the date on which the county acquired its title. The enactment into statute law of the provisions of this paragraph shall not be deemed an expression of legislative intent that the prior common law of this state was otherwise than as herein provided.

SECTION 7. 75.35 (3) of the statutes is amended to read:

75.35 (3) ~~PREFERENCE TO RIGHT OF FORMER OWNER TO REPURCHASE.~~ The county board shall, for single-family, owner-occupied properties, and may, at its option, for all other properties, by ordinance provide that in prior to the sale of tax-deeded lands, the former owner who lost his or her title through delinquent tax collection enforcement procedure, or his or her beneficiaries, as defined in s. 851.03, or heirs, may be given such preference in as defined in s. 851.09, shall have the right to purchase such lands as such ordinance shall provide. Such ordinance may provide that such sale be by paying the county for all costs and expenses incurred as provided under s. 75.36 (3) (a), plus the amount of property taxes that would have been owed on the property for the year during which the purchase occurs if the county had not acquired the property and plus amounts to satisfy any other liens at the time of the foreclosure including the county's costs associated with the repurchase. Any sale under such ordinance is exempt from any or all provisions of s. 75.69 if the net proceeds from the sale to the former owner as determined under s. 75.36 (3) will be sufficient to pay all special

~~assessments and special charges to which the property is subject, including interest imposed under s. 74.47, or if the county settles in full with the taxing jurisdiction for special assessments, as defined in s. 75.36 (1), to which the property is subject. Such ordinance shall not apply to tax-deeded lands which have been improved for or dedicated to a public use by the county subsequent to its acquisition thereof.~~

SECTION 8. 75.35 (7) of the statutes is amended to read:

75.35 (7) LIABILITY PRECLUDED. Absent fraud, no county is liable for acts or omissions associated with the sale of property under this section, including the process by which the property is sold.

SECTION 9. 75.36 (2k) of the statutes is created to read:

75.36 (2k) COUNTY SALE OF PROPERTY. Unless otherwise provided in this chapter, any property acquired by a county by tax deed under this chapter shall be disposed of as provided under this section and ss. 75.35 and 75.69.

SECTION 10. 75.36 (2m) of the statutes is renumbered 75.36 (2m) (a) and amended to read:

75.36 (2m) (a) Upon acquisition of a tax deed under this chapter, the county 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. The county shall send to the former owner the proceeds identified in sub. (3) (c) minus any delinquent taxes, interest, and penalties owed by the former owner to the county in regard to other property and minus the actual costs of the sale as specified under sub. (3) (a) plus all amounts disbursed under sub. (3) (b) ~~and (bm)~~ and plus the amount of property taxes that would have been owed on the property for the year during which the sale occurs if the county had not acquired the property. ~~If the county is unable to locate the former owner within 5 years following the mailing of the notice under this subsection, the former owner forfeits the right to any remaining equity in the property.~~

SECTION 11. 75.36 (2m) (b) of the statutes is created to read:

75.36 (2m) (b) If the payment to the former owner under par. (a) is returned to the county or otherwise not claimed by the former owner within one year following the mailing of the proceeds under par. (a), the payment shall be considered unclaimed funds and disposed of pursuant to s. 59.66 (2). Neither the former owner nor any person making claim for any funds under this section is entitled to interest on sums owed by the county under this section.

SECTION 12. 75.36 (3) (a) 2. of the statutes is amended to read:

75.36 (3) (a) 2. The amount of reasonable and customary real estate agent or broker fees or other actual costs paid for selling the property.

SECTION 13. 75.36 (3) (a) 3. of the statutes is amended to read:

75.36 (3) (a) 3. All amounts of unpaid general property taxes, ~~interest, penalties,~~ special assessments, special charges and special taxes levied against the property sold, including interest and penalties imposed under s. 74.47 previously paid to taxing jurisdictions by the county.

SECTION 14. 75.36 (3) (bm) of the statutes is repealed.

SECTION 15. 75.69 (1) of the statutes is amended to read:

75.69 (1) Except as provided in sub. (1m), no tax delinquent real estate acquired by a county may be sold unless the sale and appraised value of such real estate has first been advertised by publishing on the county's website and either by publication of a class 3-1 notice, under ch. 985, or by advertising on a multiple listing service, no later than 240 days after the county acquires the property or, beginning in 2026, no later than 180 days after the county acquires the property. Any county may accept the bid most advantageous to it but, at the first attempt to sell the property, every bid less than the appraised value of the property shall be rejected. Any county 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 ch. 985; except that no property may be sold for an amount that is less than the property's appraised value unless the county board or a committee designated by the county board has 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 county board or a committee designated by the county board prepares a written statement, available for public inspection, that explains the reasons for accepting a bid that is less than the highest bid. In this subsection, "appraised value" means the value determined, at the discretion of the county board, by the county board, a committee designated by the county board, or a certified appraiser, as defined in s. 458.01 (7).

SECTION 16. 75.69 (1m) (a) of the statutes is repealed.

SECTION 17. 75.69 (1m) (am) of the statutes is created to read:

75.69 (1m) (am) 1. Except as provided in subd. 2. and par. (an), if a property is located in a county with a population of 750,000 or more, the county shall advertise the sale of tax delinquent real estate by publishing on the county's website and either by publication of a class 1 notice, under ch. 985, or by advertising on a multiple listing service, no later than 36 months after the day in which the county acquires the property, if the property meets any of the of the following criteria:

- a. The property is a vacant lot.
- b. The property is residential property occupied by a person with a valid ownership or leasehold interest in the

property at the time of foreclosure but is not a single-family, owner-occupied residence.

c. The property is eligible to a redemption or sale-back process authorized by s. 75.35 (3), and set by local ordinance.

d. The property qualifies for a raze order under s. 66.0413.

e. The county has estimated a cost of repair that exceeds 50 percent of the property's assessed value in the year of the county's acquisition.

f. The delinquent property taxes, fees, interest, penalties, and other costs under s. 75.36 (3) (a) exceed 75 percent of the property's assessed value in the year of the county's acquisition.

g. The county has reason to believe the property is a brownfield pursuant to s. 238.13 (1) (a).

h. The property is subject to s. 75.106.

2. For purposes of this paragraph, the sale of a single-family, owner-occupied residence is subject to the 240-day and 180-day notice requirements under sub. (1), unless the residence meets the criteria under subd. 1. d. to h.

SECTION 18. 75.69 (1m) (an) of the statutes is created to read:

75.69 (1m) (an) With regard to property located in a county with a population of 750,000 or more and obtained by foreclosure prior to the effective date of this paragraph [LRB inserts date], the county shall attempt to sell such property no later than 10 years after the effective date of this paragraph [LRB inserts date]. If any such property remains unsold after the expiration of that 10-year period, the county shall advertise the sale of the property by publishing on the county's website and either by publication of a class 1 notice, under ch. 985, or by advertising on a multiple listing service, no later than 180 days after the expiration of that 10-year period, regardless of the property type.

SECTION 19. 75.69 (1n) of the statutes is created to read:

75.69 (1n) A county may petition the circuit court that handled the initial tax foreclosure under this chapter for relief from any of the provisions, including the deadlines imposed under sub. (1) or (1m), for cause, for a specific property, if that petition is filed no later than the applicable deadline for publishing notice under sub. (1) or (1m).

SECTION 20. 75.69 (2) of the statutes is amended to read:

75.69 (2) This section shall not apply ~~to exchange of property under s. 59.69 (8),~~ to withdrawal and sale of county forest lands, nor to the sale or exchange of lands to or between municipalities or to the state.

SECTION 21. Initial applicability.

(1) This act first applies to tax deeded lands that a county acquired or will acquire on or after April 1, 2022, except that, with regard to tax deeded lands that a county

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acquired before the effective date of this subsection, this act first applies to the notice of sale of tax deeded lands on the date that is 240 days after the effective date of this subsection. This act shall not be effective or otherwise

impact any sale of tax deeded lands that occurred prior to the effective date of this subsection or during the 90-day period following the effective date of this subsection.

Wisconsin Legislative Council

ACT MEMO



Prepared by: Abby Gorzlaneyk, Staff Attorney

March 27, 2024

2023 Wisconsin Act 207
[2023 Assembly Bill 969]

County Sale of Tax-Deeded Land

BACKGROUND

Generally, ch. 75, Stats., regulates county¹ sales of tax-deeded² property. This chapter gives a county the power to sell property it acquires through tax deed and specifies processes related to this power. One of these processes is the ability for a county to pass an ordinance to give preference to the former owner who lost their title through a delinquent tax collection enforcement procedure. Also, once a county acquires a tax deed, the county treasurer must notify the former owner that they may be entitled to a share of the excess proceeds at a future sale. If there are excess proceeds after the sale of the property, the county must send those excess proceeds to the former owner. If the county is unable to locate the former owner within five years of mailing the notice of entitlement, then the former owner forfeits their right to any remaining equity. Lastly, current law requires a county to notice the sale and appraised value of tax deeded property by publication of a class 3 notice³ before it can be sold. There are various exceptions to this notice publication requirement, including for a county with a population of 750,000 or more.

2023 WISCONSIN ACT 207

2023 Wisconsin Act 207 makes various changes to laws governing county sale of tax-deeded property.

Right of Former Owner to Repurchase

2023 Wisconsin Act 207 requires, rather than allows, a county to have an ordinance or resolution giving former owners, their beneficiaries, or their heirs the right to repurchase land lost through tax deed by paying the county for all costs and expenses incurred, plus any taxes that would have been owed while the county owned the property and amounts to satisfy any other liens at the time of the foreclosure prior to the sale of the land. The ordinance must apply to single-family, owner-occupied properties, and may also apply to all other properties. Also, the act excludes repurchases by a former owner from the published notice requirements.

Calculation and Handling of Proceeds

The act makes several changes to the calculation of net proceeds from the sale of tax-deeded land and how a county handles unclaimed proceeds. First, the act adds reasonable and customary real estate agent or broker fees along with other actual costs paid for selling property in the calculation of proceeds. It also adds interest and penalties of unpaid property taxes, special assessments, and special

¹ These procedures also apply to a first class city (the City of Milwaukee). Unless the context specifically indicates otherwise, all powers granted to counties in this chapter are granted to that city. [s. 75.06, Stats.]

² Under ch. 75, Stats., tax deed means a tax deed executed under s. 75.14, Stats., a deed executed under s. 75.19, Stats., or a judgement issued under s. 75.521, Stats.

³ Publication of legal notices are generally regulated by ch. 985, Stats.

taxes in the calculation of proceeds. Lastly, the act removes lien repayment from the calculation of proceeds.

Second, the act changes how a county handles unclaimed proceeds. If the payment to the former owner is returned or not claimed within one year of it being mailed to the former owner, the proceeds are to be considered unclaimed funds and disposed of under s. 59.66 (2), Stats.

Timeline to Publish Notice of Sale

2023 Wisconsin Act 207 requires a county to advertise the sale and appraised value of the property by publishing on the county's website and either by publication of a class 1 notice or by advertising on a multiple listing service before the property can be sold. The notice must be published within 240 days of the county acquiring the property until 2026. Starting in 2026, the county must publish the notice of the sale within 180 days of acquisition.

Additionally, if the property is subject to an approval of discontinuance by the Department of Natural Resources (DNR), the county must publish the notice of sale within 240 days of the grant approval from DNR until 2026.⁴ Starting in 2026, the published notice must occur no later than 180 days after the grant of approval.

Exceptions to the Published Notice of Sale

The act replaces the exception from publishing the notice of the sale for a county with a population of 750,000, and instead requires a county to publish the notice within 36 months of acquiring the property, if the property is in a county with a population of 750,000 or more and meets any of the following criteria:

- The property is a vacant lot;
- The property is a residential property occupied by a person with a valid ownership or leasehold interest in the property at the time of foreclosure, but the property is not a single-family, owner-occupied residence;
- The property is subject to a redemption or sale-back process;
- The property qualifies for a raze order;
- The county has estimated a cost of repair that exceeds 50 percent of the property's assessed value in the year the county acquires it;
- The delinquent property taxes, fees, interest, penalties, and other costs exceed 75 percent of the property's assessed value in the year the county acquires it;
- The county has reason to believe the property is a brownfield; or
- The property is subject to a hazardous substance.

The act specifies that the sale of single-family, owner-occupied residences are subject to the general notice publication requirements, unless the residence meets all but the first two of the above-listed criteria. Also, if the property is located in a county with a population of 750,000 or more and the county acquires the property before the effective date of the act, the county must attempt to sell the property within 10 years of the effective date. If any property remains unsold after the 10-year period, the county

⁴ DNR approvals of discontinuance are regulated by s. 66.1006, Stats., which requires DNR approval for a town or county action that discontinues a highway, street, alley, or right-of-way that provides public access to any navigable lake or stream.

must advertise the sale of the property by publishing on their website and publication of either a class 1 notice or by advertising on a multiple listing service within 180 days of the 10-year period expiring, regardless of property type.

Lastly, the act allows any county to petition the circuit court that handled the initial tax foreclosure for relief from any of the provisions of ch. 75, Stats., including the deadlines for publishing notice for a specific property if the petition is filed no later than the deadline for publishing notice of the sale.

Miscellaneous Changes

2023 Wisconsin Act 207 also makes the three following changes to the law governing county sale of tax-deeded property. First, the act removes the ability of a county to exchange tax-deeded land for other land for agriculture and forestry or for parks and recreation. Second, it authorizes a county board to sell and convey tax-deeded land by open or closed bid. Lastly, the act creates immunity for a county from liability for acts or omissions associated with the sale of tax-deeded property including the process by which the property is sold.

Effective date: March 24, 2024, except that the act first applies to land acquired on or after April 1, 2022, unless the land is sold prior to June 22, 2024. With respect to the notice of sale for tax-deed lands acquired before the effective date of the act, the act first applies on November 19, 2024.

For a full history of the bill, visit the Legislature's [bill history page](#).

AG:ksm