

ENROLLED ORDINANCE 179-80

AMEND THE TEXT OF THE WAUKESHA COUNTY CODE OF ORDINANCES  
REGARDING THE SALE AND REPURCHASE OF TAX-DEEDED LANDS

WHEREAS, Chapter 6, Article VI. of the Waukesha County Code of Ordinances currently regulates the collection of delinquent real estate taxes, including the sale of lands acquired through the tax foreclosure process, and the right of a former owner to repurchase such lands; and

WHEREAS, Chapter 75 of the Wisconsin Statutes regulates county sales of tax-deeded property and gives a county the power to sell property it acquires through tax deed and specifies processes related to this power, including 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; and

WHEREAS, 2023 Wisconsin Act 207, enacted on March 22, 2024, made various changes to laws governing the sale of tax-deeded land including the right of a former owner to repurchase such property; and

WHEREAS, 2023 Wisconsin Act 207 requires rather than allows a county to have an ordinance giving former owners, their beneficiaries, or their heirs the right to repurchase single-family, owner-occupied property lost through tax deed by paying various costs set forth in Wisconsin Statute § 75.35(3); and

WHEREAS, there is a need to clarify the structure of the committee delegated with the authority to sell tax-deeded lands as well as the procedures for the sale of real estate acquired by the County through the tax foreclosure process, including the right of a former owner, his or her heirs or beneficiaries, to repurchase such lands.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that Article VI, Chapter 6 of the Waukesha County Code be repealed and recreated to read as follows:

ARTICLE VI. TREASURER

DIVISION 1. REAL ESTATE TAXATION

**Sec. 6-40      Penalty on delinquent taxes and special assessments.**

There is imposed a penalty of one-half percent per month or fraction of a month, in addition to the interest provided for in Wisconsin Statutes section 74.47, on all general property taxes, special charges, special assessments and special taxes that are overdue or delinquent. The county treasurer shall exclude the additional revenue generated by the penalty from the distributions required by Wisconsin Statutes section 74.47(3).

**Sec. 6-41 Foreclosure of tax deed by action in rem.**

The county elects to adopt the provisions of section 75.521 of the Wisconsin Statutes for the purpose of enforcing tax liens in the county in the cases where the procedure provided by such section is applicable.

**Sec. 6-42 In Personam Actions Authorized.**

- (a) Pursuant to section 74.53 of the Wisconsin Statutes, and in those situations where the county treasurer has reason to believe that the property is contaminated, the county treasurer is authorized to bring a civil action against a person for property taxes that are delinquent and for which a tax certificate has been issued. For purposes of this section, person shall have the same definition as is included in section 990.01 of the Wisconsin Statutes.
- (b) The county treasurer shall, prior to beginning any civil action for delinquent taxes, seek the assistance of the department of administration which shall determine, through any legal means available, whether the person against whom the judgment will be sought has sufficient credit, equity, salary, wages or other income to justify pursuing a judgment.
- (c) The duty of the county board to individually approve and individually notice each person of a civil action contemplated by the county treasurer is specifically waived by the adoption of this ordinance.

**DIVISION 2. ADMINISTRATION AND MANAGEMENT OF TAX-DEEDED LANDS**

**Sec. 6-43 Definitions**

The following words, terms and phrases, when used in this division shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- (a) **Beneficiary** shall have the meaning ascribed to such term in section 851.03 of the Wisconsin Statutes.
- (b) **Heir** shall have the meaning ascribed to such term in section 851.09 of the Wisconsin Statutes.
- (c) **Single-Family Residence** shall mean a residential building designed for the use and occupation by one family as their permanent and primary residence.
- (d) **Tax-deeded lands** shall have the meaning ascribed to such term in section 75.35(1) of the Wisconsin Statutes.

**Sec. 6-44      Authority to Sell Tax-Deeded Land**

- (a) Pursuant to section 75.35(2)(d) of the Wisconsin Statutes, the power of the county board of supervisors to sell tax-deeded lands is delegated to a tax deed committee consisting of the county executive, county treasurer, and a county board supervisor appointed by the county board chairman for a term of two (2) years. The county executive and the county treasurer may designate another individual to exercise his or her powers on this committee. The county treasurer shall act as the chair and secretary of the committee and shall keep minutes of each meeting held by the tax deed committee.
- (b) The terms and conditions of any such transfer shall be determined by the tax deed committee and shall have the same force and effect as if so determined by the county board of supervisors.
- (c) The county treasurer or his/her designee shall report any transfers made pursuant to this section in the treasurer's annual report to the county board of supervisors.
- (d) No member of the tax deed committee shall receive any extra compensation for serving on the committee.

**Sec. 6-45      Appraisal of Tax-Deeded Land**

- (a) The county treasurer is authorized to appoint a certified appraiser to make appraisals on all tax-deeded land acquired by the county. The cost of such appraisals shall be absorbed in the redemption or sale price of the property.
- (b) The appraised value of tax-deeded land shall be determined as follows:
  - 1. If the total assessed value is \$10,000 or greater, the appraised value shall be determined by a certified appraisal.
  - 2. If the total assessed value is less than \$10,000, the appraised value shall be an amount as determined at the discretion of the tax deed committee.
- (c) On an annual basis and prior to auction, the tax deed committee is authorized to determine, at its discretion, appraised values for all tax-deeded lands which had been previously appraised and advertised for sale pursuant to section 75.69(1) of the Wisconsin Statutes.
  - 1. The amount of the appraised values may be the same as, greater than, or less than prior appraised value determinations or prior certified appraisals.
  - 2. A property whose value is determined to be less than a prior determination or appraisal cannot be sold unless the sale of such tax-deeded land is advertised by publication of a class 1 notice under Wis. Stat. Chap. 985.

**Sec. 6-46      Right to Repurchase Tax-Deeded Land**

- (a) This section 6-46 relates to tax-deeded lands that are single-family residences.
- (b) Within 30 days of the county's acquisition of tax-deeded land, the county treasurer shall provide notice to the former owner of the former owner's, the former owners heirs or the former owners beneficiaries right to repurchase the tax-deeded land. Such notice shall be mailed to the former owner's last known address on file with the county treasurer.
- (c) If a former owner of tax-deeded land, or such former owner's heir or beneficiary, notifies the county treasurer of an intent to repurchase the tax-deeded land within 60 days of the date the county acquired the tax-deeded land, the county 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 county treasurer of the intent to repurchase the tax-deeded land.
- (d) 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, the county treasurer shall convey the tax-deeded land to the former owner, or such former owner's heir or beneficiary, by quit-claim deed provided the former owner, or such former owner's heir of beneficiary, has provided the county with funds necessary to satisfy all costs and expenses due to the county as provided in section 75.35(3) of the Wisconsin Statutes.
- (e) A sale under this section is exempt from the requirements for appraisal and publication under other sections of this article or section 75.69 of the Wisconsin Statutes.

**Sec. 6-47      Sale of Tax-Deeded Land**

- (a) The county shall comply with the provisions of sections 75.35, 75.36 and 75.69, Wis. Stat. This section does 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.
- (b) Unless a tax-deeded land is repurchased under section 6-46, the county treasurer shall publish on the county's website and either publish a class 1 notice or 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 publication shall include information regarding the method of sale to be utilized.
- (c) The tax deed committee is authorized to sell tax-deeded lands by open or closed bid or to engage a licensed real estate broker or salesperson to assist in selling any tax-deeded land.
- (d) The tax-deed committee may accept the bid most advantageous to it, but 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 amount of the highest bid unless the tax deed 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 county treasurer shall

notify, by mail, the clerk of the municipality in which the tax-deeded land is located of the sale of a tax-deeded land at least three weeks prior to the time of the sale.

- (e) The county treasurer shall send to the owner any proceeds to which the former is entitled under section 75.36(2m)(a) of the Wisconsin Statutes 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 section 59.66(2) of the Wisconsin Statutes. 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.

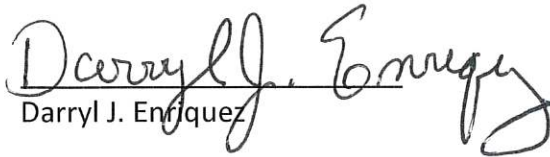
BE IT FURTHER ORDAINED that Sections 6-48 through 6-55 be reserved for future use.

AMEND THE TEXT OF THE WAUKESHA COUNTY CODE OF ORDINANCES REGARDING  
THE SALE AND REPURCHASE OF TAX-DEEDED LANDS

Approved by:  
Finance Committee

  
Gary J. Szpara, Chair

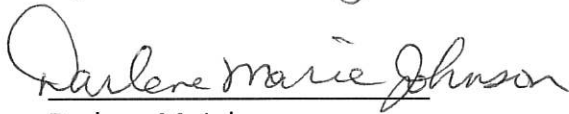
  
Timothy Dondlinger

  
Darryl J. Enriquez

**Absent**

Wayne Euclide

  
Joel R. Gaughan

  
Darlene M. Johnson

**Absent**

Richard Morris

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, was presented to the County Executive on:

Date: 3/28/25,   
Margaret Wartman, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, is hereby:

Approved: X

Vetoed: \_\_\_\_\_

Date: 3/4/2025,   
Paul Farrow, County Executive



## VOTE RESULTS

21 YES 0 NO 0 ABSTAIN 4 ABSENT

### Ordinance 179-O-084

Ordinance 179-O-084: Amend The Text Of The Waukesha County Code Of Ordinances Regarding The Sale Ar

Passed By Majority Vote

D1 - Styza	AYE	D10 - Thieme	ABSENT	D19 - Enriquez	AYE
D2 - Euclide	ABSENT	D11 - Howard	s AYE	D20 - Schellinger	AYE
D3 - Morris	AYE	D12 - Wolff	AYE	D21 - Gaughan	AYE
D4 - Batzko	AYE	D13 - Leisemann	AYE	D22 - Szpara	M AYE
D5 - Dondlinger	AYE	D14 - Mommaerts	AYE	D23 - Hammitt	AYE
D6 - Walz	AYE	D15 - Kolb	AYE	D24 - Schroeder	AYE
D7 - LaFontain	ABSENT	D16 - Crowley	AYE	D25 - Johnson	AYE
D8 - Koremenos	AYE	D17 - Meier	ABSENT		
D9 - Heinrich	AYE	D18 - Nelson	AYE		

12th Meeting, 179th Year of the County Board of Supervisors - February 24 2025 07:21:33 PM

February 24, 2025



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2           REGARDING THE SALE AND REPURCHASE OF TAX-DEEDED LANDS  
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4   WHEREAS, Chapter 6, Article VI. of the Waukesha County Code of Ordinances currently  
5   regulates the collection of delinquent real estate taxes, including the sale of lands acquired  
6   through the tax foreclosure process, and the right of a former owner to repurchase such lands;  
7   and  
8

9   WHEREAS, Chapter 75 of the Wisconsin Statutes regulates county sales of tax-deeded property  
10   and gives a county the power to sell property it acquires through tax deed and specifies processes  
11   related to this power, including the ability for a county to pass an ordinance to give preference to  
12   the former owner who lost their title through a delinquent tax collection enforcement procedure;  
13   and  
14

15   WHEREAS, 2023 Wisconsin Act 207, enacted on March 22, 2024, made various changes to  
16   laws governing the sale of tax-deeded land including the right of a former owner to repurchase  
17   such property; and  
18

19   WHEREAS, 2023 Wisconsin Act 207 requires rather than allows a county to have an ordinance  
20   giving former owners, their beneficiaries, or their heirs the right to repurchase single-family,  
21   owner-occupied property lost through tax deed by paying various costs set forth in Wisconsin  
22   Statute § 75.35(3); and  
23

24   WHEREAS, there is a need to clarify the structure of the committee delegated with the authority  
25   to sell tax-deeded lands as well as the procedures for the sale of real estate acquired by the  
26   County through the tax foreclosure process, including the right of a former owner, his or her  
27   heirs or beneficiaries, to repurchase such lands.  
28

29   THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS  
30   that Article VI, Chapter 6 of the Waukesha County Code be repealed and recreated to read as  
31   follows:  
32

33   ARTICLE VI. TREASURER  
34

35   DIVISION 1. REAL ESTATE TAXATION  
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37   **Sec. 6-40       Penalty on delinquent taxes and special assessments.**  
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39   There is imposed a penalty of one-half percent per month or fraction of a month, in addition to  
40   the interest provided for in Wisconsin Statutes section 74.47, on all general property taxes,  
41   special charges, special assessments and special taxes that are overdue or delinquent. The county  
42   treasurer shall exclude the additional revenue generated by the penalty from the distributions  
43   required by Wisconsin Statutes section 74.47(3).  
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149 intent to repurchase the tax-deeded land.  
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- 151 (d) If the former owner, or such former owner's heir or beneficiary, provides proof of  
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153 date of the title report, the county treasurer shall convey the tax-deeded land to the former  
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155 former owner, or such former owner's heir or beneficiary, has provided the county with  
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157 75.35(3) of the Wisconsin Statutes.  
158
- 159 (e) A sale under this section is exempt from the requirements for appraisal and publication  
160 under other sections of this article or section 75.69 of the Wisconsin Statutes.  
161

162 **Sec. 6-47 Sale of Tax-Deeded Land**  
163

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195 BE IT FURTHER ORDAINED that Sections 6-48 through 6-55 be reserved for future use.