

1 Ordinance No. 53-18
2 Acquisition and Sale of Tax Deeded Lands
3

4 TO THE HONORABLE CHAIRPERSON AND SUPERVISORS OF THE COUNTY BOARD OF
5 THE COUNTY OF POLK:

6 Ladies and Gentlemen:
7

8 NOW, THEREFORE, BE IT ORDAINED that, pursuant to Sections 75.35, 75.521 and 75.69,
9 Wisconsin Statutes, the Polk County Board of Supervisors repeals Ordinance Nos. 01-92; 3-96; and
10 1-12, and enacts this ordinance for the concerning the acquisition and sale of tax delinquent
11 properties, as follows:
12

13 1. Title: This ordinance may be cited as the Acquisition and Sale of Tax Delinquent Properties.
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15 2. Purpose:
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17 a. This ordinance is enacted to establish procedures for the acquisition of tax delinquent
18 properties by the foreclosure of tax liens as provided for pursuant to Section 75.521,
19 Wisconsin Statutes. This ordinance is also enacted to provide for procedures for the
20 sale of tax deeded lands and create penalties for the failure to pay real property taxes
21 in a timely manner.
22

23 b. The Treasurer and the committee shall acquire and dispose of tax deeded lands so as
24 to realize as much tax revenue as circumstances may permit, and without speculation
25 as to the future sale value of such lands.
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27 3. Definitions:
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29 a. "Certified Appraiser" means a certified appraiser as defined in Section 458.01(7),
30 Wisconsin Statutes.

31 b. "Clerk" means the Polk County Clerk.

32 c. "Committee" means the Environmental Services Committee.

33 d. "Director" means the Polk County Parks, Forestry, Building and Solid Waste
34 Director.

35 e. "Former owner" means the person, persons or business entity last holding title to
36 lands which the County has taken by tax deed and includes the heirs and personal
37 representatives of the estate of any such person or entity.

38 f. "Tax deeded lands" means lands which have been acquired by Polk County through
39 enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax
40 certificates, deed in lieu of tax deed, or other real estate tax collection means.

41 g. "Treasurer" means the Polk County Treasurer.
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43

44 4. Duties and Responsibilities:
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46 a. The Treasurer shall administer this ordinance in accordance with its provisions.

47 b. The Committee shall oversee the administration of this ordinance. The Committee is
48 empowered to authorize and direct the sale of tax deed lands in accordance with

49 Section 75.69. The Committee is empowered to determine the appraised value of tax
50 deed lands and to retain a certified appraiser to set appraised value of tax deed lands.

- 51 c. The Director shall manage tax deed lands acquired by the County. The Director is
52 empowered to conduct the sale of tax deed lands as authorized and approved by the
53 Committee.

54
55 5. Procedures For Sale:

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57 a. No tax deeded lands shall be offered for sale unless the procedures of this ordinance
58 shall have been complied with. All costs and fees for professional services incurred
59 by the County in the appraisal or sale of tax deeded lands shall be paid out of the tax
60 deed expense account.

61
62 6. Preferences to Former Owners:

- 63
64 a. The treasurer is authorized to sell tax deeded lands to the former owner who had lost
65 title to real property through delinquent tax collection enforcement procedures, or
66 his or her heirs, pursuant to the authority provided in Section 75.35(3), Wisconsin
67 Statutes. In so doing, the treasurer may, at the discretion of the treasurer, give such
68 former owner preference over others in the purchase of said lands.

- 69
70 b. Under the preference provided in this paragraph, any former owner(s) or his or her
71 heir(s) who has lost his or her title to land through delinquent tax collection
72 enforcement procedure shall have the right to purchase such land back from the
73 County as authorized in Section 75.35(3), Wisconsin Statutes. The preference to
74 former owner shall in no manner create any right of first refusal in any former
75 owner. Failure to give notice to the proper party as former owner shall not create a
76 right in any person or persons to redeem tax deeded lands.

- 77
78 c. Any sale made to a former owner pursuant to this section shall be exempt from the
79 operation of Section 75.69, Stats., but no such sale shall be approved by and
80 authorized by the Committee, unless the former owners pay to the County all the
81 delinquent taxes which were the basis for the taking of tax deed, plus interest, and
82 any penalties established by law and all taxes owing to a taxing jurisdiction for
83 special assessment, as defined in Section 75.36(1) Wisconsin Statutes, a pro rate
84 share of the costs of the tax collection enforcement proceedings plus an additional
85 sum of 3% of all the aforementioned amounts or \$100, whichever is greater.

- 86
87 d. The former owner(s) or his or her heir(s) shall pay the taxes for the year in which the
88 purchase from the County took place or the amount the taxes would have been in said
89 year had the County not taken tax deed to the property.

- 90
91 e. Lapse of Preference: Any former owner(s) or his or her heir(s) who have lost title to
92 property through the delinquent tax collection enforcement procedure shall have 45
93 days from the date that the court enters judgment that assigns title to the County to
94 exercise their right under this ordinance. If those rights are not exercised within such
95 specified time, they shall be forever lost.

Ordinance No. 53-18
Acquisition and Sale of Tax Deeded Lands

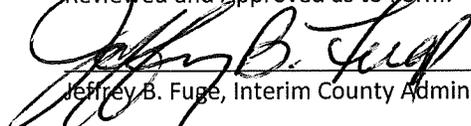
Fiscal Note: Enactment of this ordinance presents minimal fiscal impact.

Legal Note: Enactment of this ordinance presents no legal impact. This ordinance updates three ordinances concerning acquisition and sale of tax deeded lands.

Signed and sponsored by:

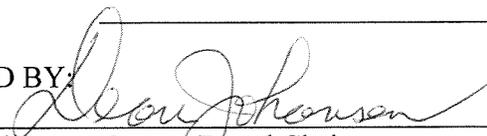
BY: _____ Brad Olson, Supervisor, District #1	_____ James Edgell, Supervisor, District #8
_____ Doug Route, Supervisor, District #2	_____ Kim O'Connell, Supervisor, District #9
_____ Dean Johansen, Chair, Supervisor, District #3,	_____ Larry Jepsen, Supervisor, District # 10
_____ Chris Nelson, Supervisor, District #4	_____ Jay Luke, 1 st Vice Chair, Supervisor, District #11
_____ Tracy LaBlanc, Supervisor, District #5	_____ Michael Larsen, Supervisor, District #12
 Brian Masters, Supervisor, District #6	_____ Russell Arcand, Supervisor, District #13
_____ Michael Prichard, Supervisor, District #7	_____ John Bonneprise, 2 nd Vice Chair Supervisor, District #14
	_____ Joe DeMulling, Supervisor, District #15

Reviewed and Approved as to Form:


Jeffrey B. Fuge, Interim County Administrator/Corporation Counsel

At its regular business meeting on the 16 day of Oct. 2018, the Polk County Board of Supervisors enacted Ordinance No. 53-18: Acquisition and Sale of Tax Deeded Lands, as follows:

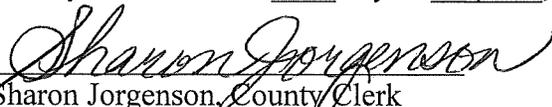
- Adopted by majority voice vote
- Adopted by simple majority of the board of supervisors by a vote of _____ in favor and _____ against.
- Defeated: _____
- Other: _____

SIGNED BY: 
Dean Johansen, County Board Chairperson

Attest: 

Certification of Publication

Ord. No. 53-18, as enacted the 16 day of Oct, 2018 was published in the Inter-County Leader on the 30 day of October 2018.


Sharon Jorgenson, County Clerk

CERTIFIED COPY OF POLK COUNTY ORDINANCE

STATE OF WISCONSIN

COUNTY OF POLK

I, Sharon E. Jorgenson, Polk County Clerk do hereby certify that the attached hereto and incorporated herein is a full, true and correct copy of the Polk County Ordinance No. 53-18: Acquisition and Sale of Tax Deeded Lands as adopted by the Polk County Board of Supervisors on the 16th day of October, 2018.


Sharon E. Jorgenson 10/16/18

Sharon E. Jorgenson, Polk County Clerk

Date