BUFFALO COUNTY Wisconsin

Buffalo County Ordinance

Drafted By: R. Halverson
Clerk
Month/Year: Nov. 2024
Committee: Finance

Department: County

Fiscal Impact: Yes/No

Ordinance # 24-12-01

AN ORDINANCE PROVIDING FORMER OWNERS OF OWNER-OCCUPIED PROPERTY, TAKEN BY TAX DEED, PREFERENCE TO REPURCHASE THE PROPERTY

Definitions

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

Beneficiary shall have the meaning ascribed to such term in Wis. Stat. § 851.03

Heir means any person, including the surviving spouse, who is entitled under the statutes of intestate succession to an interest in property of a decedent. [See Wis. Stat. § 851.09]

Owner-Occupied, Single-Family Residence means [reference to county zoning code] or [any single-family residential unit used by one family which owns the property as their permanent and primary residence and, upon request, is able to provide the County Treasurer with evidence establishing the satisfaction of these terms (e.g., a utility bill.)]

Tax-deeded lands shall have the meaning ascribed to such term in Wis. Stat. § 75.35(1).

Administration and Management of Tax-Deeded Lands

(1) The County shall comply with the provisions of Wis. Stats. §§ 75.35, 75.36 and 75.69 in the disposition of tax-deeded lands.

(2) Pursuant to Wis. Stat. § 75.35(2)(d), the County Board of Supervisors hereby delegates to the County Clerk and Finance Committee the power to acquire, manage and sell tax-deeded lands including the power to determine which properties to acquire.

(3) The County Board of Supervisors recognizes that there may be properties where it is undesirable for the County to acquire the property through the process set forth in Wis. Stats. Chap. 75 and hereby delegates to the Finance Committee the authority to make such a determination.

(4) Within [20] days of the County's acquisition of tax-deeded land, the Clerk 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 of the tax-deeded land.

(5) Within [120] days of the County's acquisition of tax-deeded land, the Finance Committee shall determine the appraised value of the tax-deeded land. The appraisal may be made by the Finance Committee or a certified appraiser as defined in Wis. Stat. § 458.01(7).

(6) The following provisions in this Section (6) relate to tax-deeded lands that are owner-occupied, single-family residences.

a. Within [60] days of the County's acquisition of tax-deeded land, the Clerk 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 Treasurer. Heirs or beneficiaries must provide proper documentation (i.e. domiciliary letters, probate proceedings, power of attorney documents).

b. If a former owner of tax-deeded land, or such former owner's heir or beneficiary, notifies the Clerk of an intent to repurchase the tax-deeded land within [90] days of the date the County acquired the tax-deeded land, the Clerk 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 Clerk of the intent to repurchase the tax-deeded land.

c. 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 Clerk 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 or beneficiary, has provided the County with funds necessary to satisfy all costs and expenses due the County as provided in Wis. Stat. § 75.35(3), including a $1,500.00 Administrative Fee.

(7) Unless a tax-deeded land is repurchased under Section (6), within 240 days of the County's acquisition of a tax-deeded land [180 days for tax-deeded lands acquired on or after January 1, 2026] the Clerk shall publish on the County's website and either (i) publish a class 1

notice or (ii) advertise on a multiple listing service the availability of a tax-deeded land for purchase and the appraised value of the tax-deeded land, as determined in Section (5). The publications shall include information regarding the method of sale to be utilized.

(8) The Clerk and Finance Committee are authorized to sell tax-deeded lands by open or closed bid or engage a licensed real estate broker or salesperson to assist in selling any tax-deeded land.

(9) The Finance Committee may accept the bid most advantageous to it but, at the first attempt to sell tax-deeded land, every bid less than the appraised value of the tax-deeded land shall be rejected. Tax-deeded land previously advertised for sale may be sold for any amount determined by the Finance Committee but only after advertising the sale of such tax-deeded land by publication of a class 1 notice, under Wis. Stat. Chap. 985. No tax-deeded land may be sold for an amount that is less than the tax-deeded land's appraised value determined under Section (5) unless the Finance Committee has reviewed and approved such a sale and no tax-deeded land may be sold for an amount that is less than the amount of the highest bid unless the Finance 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 Clerk shall notify, by mail, the clerk of the municipality in which tax-deeded land is located of the sale of tax-deeded land at least three weeks prior to the time of the sale.

(10) The Treasurer shall send to the owner any proceeds to which the former owner is entitled under Wis. Stat. § 75.36(2m)(a) 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 Wis. Stat. § 59.66(2). Neither the former owner nor any person making a claim for any funds under this Section (10) is entitled to interest on sums owed by the County hereunder.

(11) Sections (7), (8), (9) and (10) do 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. [NOTE: *Tyler* implications]

Duly adopted at a duly called and noticed meeting of the Buffalo County Board of Supervisors on this 16th day of December, 2024.

BUFFALO COUNTY
Wisconsin

Buffalo County Ordinance

ATTEST:

/s/ Roxann Halverson
Roxann M. Halverson,
Buffalo County Clerk

Max Weiss
~~Dennis Bork~~, Max Weiss
County Board Chairperson

Respectfully Submitted:
Finance Committee

Dennis Bork

Brian Michaels
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