Title: Disposition of Tax Delinquent Property	**Effective Date: September 15, 2022**
	Adoption/Revision Date: March 12, 2025
Custodian: County Treasurer	**Approving Body:** Public Property Committee

1. **Authority**
   a. Wis. Stat. 59.02, 59.03, 59.51, 59.52, 74, and 75
   b. Clark County Governing Bodies – Roles and Structures, Section 15
   c. Clark County Code of Ordinances, Chapter 34
2. **References**
   a. Adopting Resolution/Ordinance/Motion: Ord. 237-7-21
   b. Other Resolution/Ordinance/Motion: Public Property Committee minutes 03/18/2019; Ord. 204-6-13; Ord. 198-11-10; Ord. 237-7-21
3. **Purpose**
   a. To establish a process to allow for the collection of delinquent taxes including, but not limited, acquiring/selling property via tax deed or the in rem foreclosure process.
   b. To establish a process for the disposition of tax delinquent property.
4. **Scope**
   a. This policy applies to acquisition, management, and disposition of property that is subject to the collection of delinquent taxes. In the event any policy violates federal or state law or is held invalid by a court of competent jurisdiction, the affected policy shall be deemed to have been severed from this policy to the extent of its invalidity.
5. **Policy Overview**
   a. This policy defines the steps needed to allow for the county to acquire the deed to property that is subject to delinquent taxes.
   b. This policy defines the steps needed to manage and sell property acquired through the delinquent tax processes.
   c. This policy defines other action that may be taken in lieu or in addition to taking tax deed to property that is subject to delinquent taxes.
   d. Citations to applicable state statutes are provided for reference and are subject to change.
   e. See **Attachment A - Data Sheet – Tax Deed** for steps to be taken/considered for the acquisition, management, and sale of tax-deeded property. See **Attachment B – Data Sheet – In Rem** for steps to be taken/considered for the acquisition, management, and sale of property acquired through in rem proceedings. Use of these attachments is optional.
   f. Attachments provide general guidance and are subject to change at discretion of County Treasurer.
   g. This policy supersedes any and all prior tax deed policies, procedures, and practices, whether written or established by past conduct.
6. **Policy Performance**
   a. All Clark County personnel shall ensure all steps undertaken to acquire, manage, and dispose of property subject to the collection of delinquent taxes conform to this policy.
7. **Definitions**
   a. The terms below shall have the following meanings:

i. Committee means Clark County Public Property Committee
ii. Board means Clark County Board of Supervisors
iii. "Beneficiary" shall have the meaning ascribe to such term in Wis. Stat. §851.03.
iv. "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.
v. "Owner-Occupied, Single Family Residence" means 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.
vi. "Tax Deeded Lands" shall have the meaning as defined in Wis. Stat. §75.35(1).

8. Process

a. General

i. County Treasurer has the discretion to send out any notices and/or attempt to contact property owners at any time during the process to avoid cost and/or to encourage payment of delinquent taxes.
ii. The Committee has the discretion to determine what process is used to acquire the deed for a property subject to delinquent taxes. The Committee may determine what process to use after the issuance of the tax certificates in a given year.
    1. The following options are available for the county to acquire deed to a property subject to delinquent taxes:
        a. Take via tax deed (tax deed). 75.14
        b. Commence tax certificate foreclosure. 75.19
        c. Commence foreclosure on tax lien (in rem). 75.521
        d. Commence action for civil money judgment. 74.52
iii. The processes defined in this policy are limited to the acquisition of property via tax deed and commencing foreclosure on tax lien. For any other action, the county treasurer shall contact the Office of Corporation Counsel for assistance.
iv. The section names in this policy will indicate whether the defined process applies to the process for tax deed, in rem, or both.

b. Issuance of Tax Certificate - Both

i. On September 1 of each year, the County Treasurer shall issue a tax certificate for real property that has delinquent property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31. 74.57(1)
    1. A tax certificate shall not be issued if any delinquent costs, plus any interest and penalties, are timely paid in full. 74.51(1)
    2. The County Treasurer shall issue a receipt to the payer evidencing payment of delinquent costs. 74.51(2)
ii. Soon after issuing a tax certificate, but not more than 90 days after issuance, the County Treasurer shall mail, via regular mail, notice of the tax certificate, on a form provided by the state, to each owner of record as stated on the tax roll. 74.59(1)
iii. Upon mailing the tax certificate notice, County Treasurer shall complete a sworn affidavit stating the date notice was mailed and the notice was in the correct form. 74.59(3)
    1. See **Attachment C – Affidavit of Mailing of Notice of Tax**

iv. The County Treasurer shall file and retain: 1) tax certificate; 2) executed affidavit; and 3) tax roll for subject property. 74.63
v. The County Treasurer may request the Committee and the Board to approve selling and entering into an agreement to sell the county's rights to tax certificate revenues. 74.635
vi. If the issuance of a tax certificate was deemed invalid because of inappropriately charging taxes, the County Treasurer shall request the Board to order the tax certificate cancelled. 75.22

c. Correcting a Tax Certificate - Both

i. If the description of property subject to a tax certificate is incorrect, the County Treasurer shall contact the municipal assessor to provide an affidavit with the correct description for such property. 74.61(1)
ii. Upon receiving the affidavit with the correct property description, the County Treasurer shall provide notice to all parties with a recorded interest in the property. 74.61(2)
iii. Unless a party objects and the objection is not resolved, the County Treasurer shall correct and verify the property's description. 74.61(4)

d. Expiration of Tax Certificate - Both

i. Tax certificates expire eleven (11) years from December 31 of the year the tax certificate was issued. 75.20(1)
    1. Upon expiration of tax certificate, the County Treasurer shall execute and retain an affidavit providing evidence the tax certificates are cancelled.
        a. See **Attachment D - Affidavit of Cancelled Tax Certificate**
ii. Once a tax certificate is expired, the County Treasurer shall cancel the tax certificate; file evidence of tax certificate cancellation; and within thirty (30) days of tax certificate expiring, provide notice to the municipality where the subject property is located that the tax certificates have been cancelled. 75.20(3)

e. Redemption Expiration - Both

i. The two (2) year period to redeem or fully pay delinquent costs commences either:
    1. The date the tax certificate was issued if notice of tax certificate is mailed within 90 days from the date of issuance; or
    2. If notice of tax certificate is not mailed within 90 days, the date the notice is mailed. 74.59(1); 74.59(2); 75.01

    For example: If the tax certificate is issued and mailed on September 1, 2019 for 2018 delinquent taxes, the redemption period would expire August 31, 2021.

f. Process Evaluation – Both

i. Unless a different time is determined by the County Treasurer, in January or February of the year the Committee wishes to acquire property subject to delinquent taxes, the County Treasurer, with consultation with the Committee, shall determine what process shall be used (i.e. tax deed and/or in rem) to acquire property subject to delinquent taxes.

Note: The following process applies to the tax deed process only. For in rem, proceed to page 7.

g. Notice – Tax Deed

i. In February before the redemption period expires, the County Treasurer shall publish a class 2 notice of redemption (2 insertions). 75.07(1)

1. See **Attachment E – Notice of Redemption Publication**

2. Before publication, County Treasurer shall carefully verify the property description on tax certificate is correct. If an error exists, the property shall not be listed on the publication and the description shall be corrected. 75.07(2)

3. If an error in the published notice is identified, the notice of redemption shall be published within two (2) years after the redemption period expires. 75.10

h. Title Search – Tax Deed

i. The County Treasurer shall complete a title search internally or request a title company to complete such a search.

1. The following parties shall be identified (if applicable) as part of the title search:

a. Each property owner
b. Estate of previous property owner(s)
c. Vendors or vendees of land contract
d. Mortgagees (banks)
e. Assignees
f. Owner(s) of mineral rights
g. Department of Revenue (State tax liens)
h. Department of Workforce Development (Child support liens)
i. Internal Revenue Service (Federal tax liens)
j. Any other party that may have a recorded interest in the property (i.e. lis pendens)

ii. The County Treasurer shall identify the following:

1. Any occupants of the subject property
2. Potential property boundary issues
3. Whether owner(s) is subject to court proceedings
4. Whether owner(s) is subject to bankruptcy proceedings

iii. The County Treasurer shall retain evidence of the title search results.

iv. The County Treasurer or Office of Corporation Counsel, upon request, shall verify if any bankruptcy proceedings apply to any identified interested parties.

i. Application for Tax Deed; Notice – Tax Deed

i. Not earlier than 88 days from the date the redemption period expires (i.e. 88 days before August 31 is approximately June 4), the County Treasurer shall serve notice of application for tax deed on all interested parties, including any occupants, by personally serving each party or sending such notice via certified mail with return receipt and restricted delivery. Notice shall also be sent via regular mail. 75.12(1); 75.12(2); 75.12(3)

1. The County Treasurer shall complete an affidavit setting forth efforts to serve the appropriate parties. 75.12(3)

a. See **Attachment F – Affidavit of Service**

ii. If each party cannot be provided notice as noted above or the certified mail is returned without a signed return receipt, the County Treasurer shall publish a class 3 notice of application for tax deed (3 insertions). The County Treasurer shall complete and file an affidavit regarding the published notice.

75.12(3)

1. See **Attachment G – Notice of Application of Tax Deed Publication**

iii. County Treasurer shall request and retain an affidavit of publication from each newspaper.

iv. All affidavits and evidence of service and costs shall be provided to the County Clerk for filing and retention. 75.12(4)

v. If a person redeems property prior to county taking tax deed, the County Treasurer shall charge redeemer for all service costs, including publication costs. 75.12(4)

vi. No tax deed may be issued after one (1) year from the last date of service of notice of application for tax deed. 75.12(6)

j. Preparing to Acquire Property Subject to Delinquent Taxes – Tax Deed

i. At a time after the tax certificate has been issued but before a tax deed is issued, the County Treasurer shall meet with the Committee to evaluate the properties that may be taken by tax deed. 75.377

ii. The Committee, along with any other party the Committee deems appropriate, shall determine if taking tax deed to the subject properties would be in the county's best interests.

1. The Committee shall consider the following factors when deciding whether to recommend to the Board to take tax deed to such property:
    a. Amount of delinquent costs, including special assessments and charges
    b. Storage or presence of hazardous or toxic materials
    c. Environmental concerns (ie floodplains, wetlands, waterways)
    d. Value of property
    e. Marketability of property
    f. Public's use of property
    g. Access to property
    h. Potential property development
    i. Availability of adjacent property for purchase
    j. Any other factors the committee deems relevant

iii. If the Committee decides to recommend to the Board to take by tax deed and sell such property, the County Treasurer shall draft a resolution for the Board to order the issuance of tax deeds for all property recommended by the Committee and to authorize the sale of such properties.

iv. The Board shall review/act upon such resolution after the expiration of the redemption period (typically, two (2) years after the issuance of the tax certificate).

a. Issuance of Tax Deed – Tax Deed

i. The earliest date in which the county can issue a tax deed is, if the property has not been redeemed, within two (2) years after the tax certificate is issued or from the date of mailing. 75.01; 75.14(1)

For example: If the tax certificate is issued and mailed on September 1, 2014 for 2013 delinquent taxes, the tax deed can be issued on or after September 1, 2016.

ii. The County Clerk shall immediately issue a tax deed upon order by Board resolution. 75.14(1)

1. Such deed shall be drafted and/or reviewed by the Office of

Corporation Counsel.

iii. The County Clerk shall carefully review property descriptions in the tax certificate and notices before issue tax deed. 75.14(2)
   1. If an error in the description on the tax certificate is identified, the County Clerk shall request the Board: 1) to cancel the tax certificate; 2) direct the County Treasurer to correct the description; and 3) direct the County Treasurer to issue a tax certificate at the next possible time. 75.14(2); 74.61
   2. If an error in the description on the notice is identified, the County Treasurer shall correct the description and readvertise the notice of redemption with the redemption period extended one (1) year. 75.14(2)

iv. If a tax deed is cancelled by the Board, the County Clerk shall provide notice to the property owner and record a certificate of cancellation with the Register of Deeds. 75.22; 75.23

v. The County Treasurer shall immediately record the tax deed after Board approval and take any other necessary steps to ensure the tax deed is appropriately recorded.

vi. Within five (5) days after the deed is recorded , the County Treasurer shall do the following:
   1. Send notice each taxing jurisdiction that the county has taken tax deed to the property. 75.36(2)(b)
   2. Send notice by registered or certified mail to the former owner that they may be entitled to proceeds from tax deed sale. 75.36(2m)
   3. Send notice by registered or certified mail to the former owner or any know heirs (if applicable) that they may request the repurchase of the property within sixty (60) from the date such notice. 75.35(3)
   4. Send notice by registered or certified mail to the former owner and any known occupants to vacate the property within 28 days or be subject to eviction proceedings. 704; 799
   5. See **Attachment H and N– Notice to Former Owner/Occupant – Tax Deed/In Rem**

b. Appraising Subject Property – Tax Deed

i. After the Board has approved acquiring and selling the subject properties and the tax deed has been recorded, the Committee shall appraise each property, which shall be the minimum bid price for the sale of such property. 75.69(1)
   1. The Committee may also hire a professional appraiser to appraise such property if deemed appropriate. 75.69(1)
   2. The Committee shall consider the following factors when deciding the value for each property:
      a. Amount of delinquent costs
      b. Storage or presence of hazardous or toxic materials
      c. Environmental concerns (i.e. floodplains, wetlands, waterways)
      d. Marketability of property
      e. Public's use of property
      f. Access to property
      g. Potential property development
      h. Availability of adjacent property for purchase
      i. Any other factors the committee deems relevant

Note: The following process applies to the in rem process only.

a. Preparing to Acquire Property Subject to Delinquent Taxes – In Rem

i. At a time after the tax certificate has been issued, but before in rem proceedings have been commenced, the County Treasurer shall meet with the Committee to evaluate the properties that may be taken by in rem proceedings. 75.377

ii. The Committee, along with any other party the Committee deems appropriate, shall determine if acquiring the property via in rem proceedings would be in the county's best interests.

iii. The Committee shall consider the following factors when deciding whether to recommend to the Board to take such property via the in rem proceedings:
   a. Amount of delinquent costs
   b. Storage or presence of hazardous or toxic materials
   c. Environmental concerns (i.e. floodplains, wetlands, waterways)
   d. Value of property
   e. Marketability of property
   f. Public's use of property
   g. Access to property
   h. Potential property development
   i. Availability of adjacent property for purchase
   j. Any other factors the committee deems relevant

iv. The County Treasurer shall draft a resolution for the Board to authorize commencing in rem proceedings for all property recommended by the Committee and to authorize the sale of such properties.

v. The Board shall review/act upon such resolution after the expiration of the redemption period (two (2) years after the issuance of the tax certificate).

c. Board Authorization to Proceed – In Rem

i. Unless the law provides otherwise, the earliest date in which the county can commence in rem proceedings, if the property has not been redeemed, is two (2) years after the tax certificate is issued or from the date of mailing of the tax certificate. 75.01; 75.521(3)
For example: If the tax certificate is issued and mailed on September 1, 2019 for 2018 delinquent taxes, in rem proceedings can be commenced on or after September 1, 2021.

ii. Upon the Board approving the resolution to commence in rem proceedings, the County Treasurer shall contact and work with the Corporation Counsel to draft the required list and required pleadings for filing with the Court. 75.521(3)
   1. County Treasurer shall compile a list of properties to be subject to in rem proceedings. 75.521(3)
      a. See **Attachment I – In Rem Property List**
   2. Such list shall contain the following information:
      a. A list of parcels numbered consecutively 75.521.(3)(am)
      b. The list shall be titled "List of Tax Liens of Clark County Being Foreclosed by Proceeding in Rem [YEAR]" 75.521(3)(am)
      c. Legal descriptions of each property 75.521(3)(am)

d. Name(s) of interested parties 75.521(3)(am)
e. Amount of unpaid taxes, penalty, and interest 75.521(3)(am)
f. Statement of verification by County Treasurer 75.521(3)(am)
g. Other legal requirements as set forth in Wis. Stat. 75.521(3)(am)

iii. The County Treasurer shall verify the accuracy of such list with an affidavit and post such list and affidavit in the County's Treasurer's office. 75.521(3)(b); 75.521(3)(c)
1. See **Attachment J – Verification Affidavit**

d. Commencement of Legal Action – In Rem

i. Subject to the timing stated above, the County Treasurer, with representation provided by Corporation Counsel, shall file the property list and other required court documents, along with the applicable fee, with the Clark County Clerk of Circuit Court. 75.521(3)(a)
ii. The County Treasurer shall complete a title search internally or request a title company to complete such a search.
1. If additional interested parties are identified, amended court documents may need to be filed with the Circuit Court.
2. The County Treasurer or Office of Corporation Counsel, upon request, shall verify if any bankruptcy proceedings apply to any identified interested parties.
iii. The County Treasurer shall send the list along with other court documents via registered or certified mail with return receipt requested to the last known address to the following parties:
1. Owner(s) of record 75.521(3)(c)
2. Mortgagee(s) of record 75.521(3)(c)
3. State of Wisconsin (if applicable) 75.521(3)(am)(2)
4. Each municipality having an interest in the subject property 75.521(3)(c)
iv. The County Treasurer shall complete and retain an affidavit of mailing as set forth in **Attachment K – Affidavit of Mailing.**
v. After the various documents are filed with the Circuit Court, the County Treasurer shall publish the following by a class 3 notice of commencement (3 insertions). 75.521(6):
a. Notification that a copy of the list of tax liens is posted in the office of the Treasurer
b. The complete list of tax liens
c. A copy of the Petition for Foreclosure in Rem
1. See **Attachment L – Notice of Commencement Publication**
2. The final date of redemption shall be at least be eight (8) weeks or 56 days from the first publication date. 75.521(6)
3. County Treasurer shall obtain and retain affidavits of publication from newspaper(s) and provide to the Office of Corporation Counsel for filing with the Circuit Court.
vi. Any requests to redeem property subject to legal proceedings shall be made in writing with such request directed to the County Treasurer. 75.521(5)
1. If a property is timely redeemed, the County Treasurer shall issue a Certificate of Redemption and provide a copy to the redeeming party and the Corporation Counsel. Corporation Counsel shall file a certified copy of the Certificate of Redemption with the Circuit

Court. 75.521(5)

a. See **Attachment M – Certificate of Redemption**

2. If an interested party redeems property prior to county acquiring deed, the County Treasurer shall charge redeemer for all service costs, including publication costs. 75.12(4)

vii. A court date on the petition shall be scheduled at least 30 days after the final date of redemption. 75.521(5); 75.521(7)

viii. Corporation Counsel shall represent the county in the in rem proceedings and work cooperatively with the County Treasurer, who shall make available the required documentation for filing. 75.521(7) – 75.521(13)

ix. Upon the Circuit Court entering a judgment, the County Treasurer shall complete the following:

1. Immediately record a certified copy of the judgment and transfer return with the Register of Deeds. 75.521(14)
2. Take necessary steps to secure the property as set forth in this policy. 75.14

x. Within five (5) days after the Circuit Court enters judgment, the County Treasurer shall complete the following:

1. Send notice to each taxing jurisdiction that the county has acquired deed to the subject property. 75.36(2)(b)
2. Send notice and a certified copy of the judgment by registered or certified mail to the former owner of entitlement to proceeds from sale of the subject property, if any exist. 75.36(2m); 75.521(13)
3. Send notice by registered or certified mail to the former owner or any know heirs (if applicable) that they have a right to repurchase the property within sixty (60) from the date such notice if such property is an owner-occupied single family residence, and that the committee may conditionally approved repurchases for other properties upon request. 75.35(3)
4. Send notice by registered or certified mail to the former owner and any known occupants to vacate the property within 28 days or be subject to eviction proceedings. 704; 799
5. See **Attachment N – Notice to Former Owner/Occupant – In Rem**

e. Appraising Subject Property – In Rem

i. After the Circuit Court has entered judgment and a certified copy of the judgment has been recorded, the Committee shall appraise each property, which shall be in the minimum bid price for the sale of such property. 75.69(1)

1. The Committee may also hire a professional appraiser to appraise such property if deemed appropriate. 75.69(1)
2. The Committee shall consider the following factors when deciding the value for each property:
   a. Amount of delinquent costs
   b. Storage or presence of hazardous or toxic materials
   c. Environmental concerns (ie floodplains, wetlands, waterways)
   d. Marketability of property
   e. Public's use of property
   f. Access to property
   g. Potential property development

h. Availability of adjacent property for purchase
i. Any other factors the committee deems relevant

b. Selling Tax Delinquent Property – Both

i. Before proceeding to sell tax delinquent property, County Treasurer, in conjunction with the Committee, shall determine whether to commence eviction proceedings with the assistance of Corporation Counsel and which process the Committee would prefer for the sale of such property (i.e. written sealed bids or auction).
ii. After the time has expired for repurchase, but within no more than 180 days of the County's acquisition of deed to the property, the County Clerk or County Treasurer shall do all of the following:

1. Advertise the sale of the tax-deed properties on the Clark County Website. 75.69(1).
   a. See **Attachment O – Notice of Sale Publication (Sealed Bids) and Notice of Sale Publication (Auction)**
2. Either or both of the following:
   a. Publish, by class one (1) notice, a list of tax-deeded properties for sale;
   b. Advertise the properties for sale on a multiple listing service.
3. Send notice to any party (i.e. adjoining land owners) who may be interested in bidding to purchase property.
4. Send notice of the sale to the municipal clerk where the property is located at least three (3) weeks prior to the closing of such sale. 75.69(4)
5. Post a list of property that is for sale in County Treasurer's office. 75.69(1m)

iii. All tax-deeded properties acquired by the County shall be advertised for sale within 180 days of the County obtaining title.

iv. Bids

1. For written sealed bids only, bids submitted for the purchase of tax delinquent property shall meet the following criteria:
   a. Bidder shall fully complete and sign the bid form.
      i. See **Attachment P –Tax-Deeded Property Bid Form**
   b. Bids shall be submitted to the county clerk at 517 Court Street, Neillsville, Wisconsin 54456.
   c. Bids shall be submitted in a sealed envelope and marked "Tax Delinquent Property Bid".
   d. A separate bid form shall be submitted for each property.
   e. Submitted bids shall include an earnest money deposit of 20 percent of the total bid amount. Such deposit shall be payable to "Clark County Treasurer".
   f. Bids shall be received by the county clerk at the time specified on the bid request.
2. For auction bids only, bids shall conform to the requirements of the auction provider.
3. Upon receipt of bids, the County Clerk or County Treasurer shall meet with the Committee to review the submitted bids.
4. The Committee shall review each bid for completeness and ensure all required payments and information are provided.
5. Unless otherwise stated, the Committee shall accept the highest bid which exceeds the appraised value of the property.
6. For any tax deeded property which has not been previously listed for sale by the County, the Committee may not accept any bid which is less than the appraised value.

75.69(1)

7. The Committee may waive any irregularities and/or technicalities in bids.
8. In the event there are multiple bids submitted which exceed the appraised value, the Committee shall accept the highest bid, unless the Committee prepares a written statement, available for public inspection, containing the reasons for accepting a bid that is less than the highest bid. 75.69(1)
9. The Committee may determine any additional terms for the sale that are in the county's best interests.

v. Payment

1. If the Committee accepts a bid, the County Treasurer, or the auction provider for auction bids, shall notify the accepted bidder that full payment, including any recording fees, is due and shall be timely paid (i.e. shall be paid within thirty (30) days from the date of bid acceptance). The notice may include a closing statement and a draft deed.
    a. Any earnest money deposits made shall be credited to the amount owed.
    b. Purchase payments made shall be payable to "Clark County Treasurer" and in the form of a certified check, money order, cash, or cashier's check. No personal or business checks will be accepted.
    c. Payments for recording fees shall be payable to "Clark County Register of Deeds".
2. If accepted bidder does not timely make full payment or fails to comply with terms of the sale, any earnest money deposit shall be retained and is non-refundable and the committee may accept another bid that is at or above the appraised property value. The Committee shall accept the next highest bid if such bid meets or exceeds the appraised value.

vi. Distribution of Proceeds from Tax-Deeded Property Sale

1. Upon payment by purchaser, the County Treasurer shall calculate the net proceeds by subtracting the applicable costs from the remitted sale price. 75.36(3)(a)
    a. Such costs include: 75.36(3)(a)
        i. A reasonable estimate of foreclosure costs, record-keeping costs, legal costs, advertisement costs, and title insurance costs, including personnel costs associated with any of the aforementioned costs.
        ii. Actual costs for maintenance, board-up, clean-up, demolition, and other costs reasonably and necessarily incurred to sell property.
        iii. Actual costs incurred by the County in the sale of such property.
        iv. Real estate agent or broker fees.
        v. Unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties previously paid to the taxing jurisdictions by the county.
2. From the net proceeds, payments shall be distributed pursuant to Wis. Stat. 75.36(3)(b).
3. The county shall distribute proceeds to the former owner as required by Wis. Stat. 75.36(3); 75.36(2m). If payments are returned, they shall be disposed of as indicated in Wis. Stat. 75.36(2m)(b).

vii. Deed

1. After full payment (including the recording fee) has been made and cleared by purchaser, the County Treasurer shall draft quit claim deed.
2. Drafted deed shall be forwarded to the Office of Corporation Counsel for review and approval.
3. If Committee approves selling the property by other means than quit claim deed, the County Clerk shall contact the Corporation Counsel for assistance.
5. The Corporation Counsel or designee shall complete any required documents for recording (ie real estate transfer) and forward to the County Clerk for recording.
6. The County Clerk shall file the deed along with any other required documents (ie real estate transfer).

viii. **Other**

1. If the former owner or his/her heir requests repurchase, the following steps and criteria must be met:
   a. The requester shall submit a written request to repurchase to the County Clerk with sixty (60) days from the date the tax deed/judgment is recorded.
      i. If an heir makes a request to repurchase, the County Clerk shall require the alleged heir to provide proof of relationship to former owner.
   b. The County Clerk shall notify the County Treasurer of such request.
   c. The County Clerk, in cooperation with County Treasurer, shall send requester notice of the total amount that is owed to repurchase the property, including, but not limited to, any service, administrative, and administrative costs. The County Clerk shall also send requester a request to repurchase request form, closing statement, and copy of deed.
   d. If the property has been acquired by In Rem judgment of foreclosure, any individual requesting repurchase shall pre-pay for a title report to the County Treasurer within 60 days of the County acquiring title, and provide proof to the County Treasurer that all liens existing on the property at the time of foreclosure have been satisfied, within 30 days of the date of the title report.
      ii. The requester shall provide the County Clerk with the completed forms with any required payments prior to committee review.
      iii. See **Attachment Q –Repurchase Request Form**
   e. The County Clerk shall notify requester of the time and date that the Committee will review and/or act upon the request.
   f. The County Clerk shall meet with the Committee to review and/or act on the request.
      iv. The requester's appearance is not required at such meeting.
      v. The Committee reserves the right to accept or reject any request as is in the best interests of the county.
      i. If a request for repurchase of property other than owner-occupied single family home is approved, the requester shall make full payment within thirty (30) days from the date the request is accepted.
         vi. Payments shall be made payable to "Clark County

Treasurer"

vii. Requester shall also pay a recording fee payable to "Clark County Register of Deeds".

viii. The County Treasurer shall distribute the sale proceeds accordingly.

g. Upon the full amount being paid and cleared and the requester has satisfied all terms of the sale, the County Clerk shall draft a quit claim deed and forward to Office of Corporation Counsel for review.

ix. Grantees for such deed shall be either all former owner(s) of record and/or the estate of the former owner(s) if former owner(s) are deceased, OR the verified heir/beneficiary of former owner, if applicable.

h. The Corporation Counsel or designee shall complete any required documents for recording (i.e. real estate transfer) and forwarded to the County Clerk for recording.

i. The County Clerk shall file the deed along with any other required documents (i.e. real estate transfer).

j. The County Treasurer shall take any necessary steps to evidence the repurchase of such property.

k. Unless otherwise provided by law, the Committee may waive any provision in the repurchase section that is in the best interests of the county.

2. If tax-deeded property does not sell after the initial notice for sale publication above, the County Treasurer shall publish a class 1 notice (1 insertion) for the sale of such property and request for bids at any time determined by the County Treasurer. 75.69(1)

a. See **Attachment R - Notice of Sale Publication – Final Notice**

b. Bids submitted after class 1 notice shall meet the criteria stated above except the Committee may accept a bid less than the appraised value or a bid less that the highest bid submitted if the Committees provides an explanation in the meeting minutes as to why the Committee accepted the bid. 75.69(1)

b. Managing Tax Delinquent Property

i. The County Treasurer may allow any potential bidder to access and inspect any tax delinquent property up for sale up to the final date for bid submittal. 75.377

ii. Potential bidder who inspects such property shall execute a release of liability and provide it to the county treasurer before entering such property. See **Attachment S – Release of Liability**

iii. The County Treasurer or designee, as directed by the Committee and in cooperation with applicable county departments (i.e. Clark County Maintenance Department), shall take the necessary steps to secure and preserve property to maintain or increase the properties use and/or salability.

iv. Such steps may include, but are not limited to:

a. Shutting off utilities

b. Changing locks

c. Posting signage (ie For Sale signs)

v. County Clerk shall contact the county's insurer regarding the tax delinquent property to ensure coverage on such property.

vi. During the period that the county is the owner of lands so acquired it shall not be required to expend any money to keep the premises in sanitary or sightly condition or to contribute to the cost of maintaining private roads or to abate nuisances or undesirable conditions. 75.14(4)

c. Alternatives to Acquiring Tax Delinquent Property

i. If deemed appropriate by the Committee and the County Treasurer has issued a tax certificate to property subject to delinquent taxes, the alternatives may be commenced in lieu of taking tax deed:

1. Commence in rem lien foreclosure proceedings 75.521
2. Commence an action to foreclose the certificate 75.19
3. Assign rights to contaminated property 75.106
4. Cancel unpaid property taxes and costs 75.105
5. Any other action available by law

d. Issues with Property Subject to Delinquent Taxes

i. If the County Treasurer or County Clerk becomes aware of any of the following issues regarding property that is subject to delinquent taxes, contact the Office of Corporation Counsel for assistance:

1. Person asserting rights of adverse possession to property 75.144
2. Error in issued tax deed 75.145
3. Request from municipality to take contaminated land 75.17
4. Occupant unwilling to leave property 704; 799
5. Action to bar former owner 75.39; 75.40

ii. If a person commits waste on a property subject to tax certificate, the person may be referred to law enforcement for investigation and prosecution. 75.375

9. Attachments

a. Attachment A –Data Sheet – Tax Deed
b. Attachment B – Data Sheet – In Rem
c. Attachment C – Affidavit of Mailing of Notice of Tax Certificate
d. Attachment D - Affidavit of Cancelled Tax Certificate
e. Attachment E – Notice of Redemption Publication
f. Attachment F – Affidavit of Service
g. Attachment G – Notice of Application for Tax Deed Publication
h. Attachment H – Notice to Former Owner/Occupant – Tax Deed
i. Attachment I – In Rem Property List
j. Attachment J – Verification Affidavit
k. Attachment K – Affidavit of Mailing
l. Attachment L – Notice of Commencement Publication
m. Attachment M – Certificate of Redemption
n. Attachment N – Notice to Former Owner/Occupant – In Rem
o. Attachment O – Notice of Sale Publication (Sealed Bids) and Notice of Sale Publication (Auction)
p. Attachment P – Tax-Deeded Property Bid Form
q. Attachment Q – Repurchase Request Form
r. Attachment R - Notice of Sale Publication – Final Notice
s. Attachment S – Release of Liability

Revision History		
Adoption/Revision Date	**Overview of Adoption/Revision**	**Adoption/Revision Reference**
	New policy	
08/19/2022	Added process re: in rem process and amended policy title	Public Property Minutes 08/19/2022
04/24/2024	Removed $1,500 limit on administrative costs reimbursed to county.	Public Property Minutes 4/24/2024
03/2025	Revised sale, repurchase, and proceeds distribution provisions pursuant to 2023 Wis. Act 235	Public Property Minutes 3/12/2025

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Attachment A
Data Sheet – Tax Deed

Parcel ID	Data
Date tax certificate issued * date should be September 1 after taxes due	
Date notice of tax certificate mailed * date should be within 90 days of tax certificate being issued	
Date tax certificate expires * date is 11 years from Dec. 31 from year of issuance	
Date redemption expires * date is 2 years from issuance or mailing if after 90 days	
Complete and file affidavit of mailing of notice of tax certificate?	
Dates notice of redemption published (2 insertions) * publications should occur between Nov. – Feb. before redemption expires	
Complete and file title search and other inquiry results?	
Date notice of application of tax deed provided to interested parties * date should be at least 88 days from redemption expiration (mid-June) ** notice provided by personal service or cert. mail with return receipt	
If service not provided, complete and file affidavit of efforts to serve?	
Dates notice of application of tax deed published (3 insertions) (if needed)	
Request and file affidavit of publication from each newspaper?	
Date issuance of tax deed expires * date is 1 year after last date of notice of app. for tax deed published	
Date verified the property has not been redeemed	
Date of committee meeting to inspect property	
Committee appraise property? Appraisal amount?	
Date of Board meeting to approve tax deed and sale	
Date tax deed recorded	
Date notice of county taking tax deed to municipalities * date should be within 5 days after tax deed is recorded	
Date notice sent to former owner and/or heirs re: proceeds and repurchase rights * date should be within 5 days after tax deed is recorded ** notice provided by registered or certified mail	
Date county insurance contacted about taking tax deed	
Steps taken to secure and preserve property?	
Date of repurchase or proceed request received (if applicable) * date should within 60 days of date notice is received	
Dates notice of sale/request for bids published (3 insertions) * dates should be after time for repurchase request expires	
Date bids are due	
Date notice of sale sent to municipality where property is located * date should be at least 3 weeks before sale	
Posted for sale property on county website and in county treasurer's office?	
Date bid received?	
Bid complete? * bid shall include completed bid form and earnest money	
Date of committee meeting to review bid	
Committee approve bid?	
Date notice of accepted bid mailed	
Date full payment is due * date should be 30 days of bid acceptance	
Full payments received and cleared? * amounts should include full purchase price and recording fee	
Date deed is recorded	
Proceeds of sale distributed?	

Attachment B
Data Sheet – In Rem

Parcel ID	Data
Date tax certificate issued * date should be September 1 after taxes due	
Date notice of tax certificate mailed * date should be within 90 days of tax certificate being issued	
Date tax certificate expires * date is 11 years from Dec. 31 from year of issuance	
Date redemption expires * date is 2 years from issuance or mailing if after 90 days	
Complete and file affidavit of mailing of notice of tax certificate?	
Complete and file title search and other inquiry results?	
Review any identified title/property concerns with Corporation Counsel	
Meet with Public Property Committee to review/evaluate properties proposed to be taken in rem (resolution to commence in rem)	
County Board vote to commence in rem proceedings	
Draft list of properties approved by Board to commence in rem (see Attachment I)	
In Rem List posted in Treasurer's Office – (Complete Attachment J)	
Corp Counsel file In Rem petition and list from Treasurer with Court	
Request appointment of Guardian ad litem	
Certified or Registered Mail – Send filed In Rem Petition, List, and other Court documents to: Owners, mortgagees, State of Wis. municipalities	
Retain Cert mail receipts and complete affidavit of mailing (Att. K)	
Publish Class 3 (3 full insertions) – Petition with In Rem List of properties and Notice that Tax lien list is posted in Treasurer's Office	
Request Affidavit of Publication from publishers- provide to Corp Counsel for filing with court	
Final Date of redemption identified- (8 weeks min. from 1st publication)	
Court hearing date- 8 weeks min. from 1st date of publication	
Submit any redemption certificates to Corp Counsel for filing (Attachment M)	
Within 5 days of In Rem Judgment – send notice to each taxing jurisdiction	
Record Judgment of Foreclosure with Register of Deeds – complete transfer returns	
Certified mail – send certified copy of judgment to former owner(s) with notice of sale proceeds eligibility	
Certified mail – to owners and any known heirs of right to repurchase, notice of right to proceeds	
Certified Mail – notice to former owner/occupant to vacate premises (Attachment N)	
Committee or appraiser to appraise property value	
Any request to repurchase – prepayment of title report	
Requester provide evidence of payment of all liens on title report?	
After time to repurchase has expired – advertise for sale on county website AND by either class one notice or multiple listing service – must list within 180 days of acquiring..	
Review of bids – County may not accept bids for less than appraised value at first sale	
If not accepting highest bid (with multiple above appraisal) written explanation for reasons from committee.	
Receive payment for property?	
Calculate net proceeds – subtract in rem costs, record-keeping costs, legal costs, advertisement costs, title insurance costs, actual costs incurred, amount of current year taxes if County had not acquired property	
Distribute proceeds to last known former owner	
If funds returned/unclaimed, dispose of pursuant to Wis. Stat. 59.66(2)	
Draft quit claim deeds to purchasers/accepted bidders, record, return transfer	
For properties unsold, placed out for bid again	

Attachment C
Affidavit of Mailing of Notice of Tax Certificate

State of Wisconsin }
} **ss.**
Clark County }

UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:

1. I am employed as the duly elected Clark County Treasurer.
2. The county issued a tax certificate for unpaid real property taxes, special assessments, special charges or special taxes for the following property:
    a. PARCEL ID
    b. ENTER DESCRIPTION PER TAX CERTIFICATE
3. _____ is/are the owner(s) of_____.
4. On_____, I mailed, by regular mail, a notice of issuance of tax certificate to_____at_ _____.
5. As of the date of mailing, unpaid real property taxes, special assessments, special charges or special taxes totaled_____for property subject to tax certificate.
6. The notice of issuance of tax certificate mailed above included the following notices:
    a. Real property taxes, special assessments, special charges, or special taxes remain unpaid on_____as of the date of mail the notice of issuance of tax certificate.
    b. Recording showing delinquent costs are available for inspection at the county treasurer's office.
    c. That, on the previous September 1, a tax certificate was issued to the county for all property for which real property taxes, special assessments, special charges or special taxes remained unpaid at the close of business on August 31.
    d. That failure to pay the delinquent real property taxes, special charges, special taxes or special assessments will result in eventual transfer, no earlier than 2 years after issuance of the tax certificate, of the ownership of the property to the county.

Dated this_____day of_____20___.

_____
Signature

_____
Name (written)

Subscribed and sworn to before me on

_____
Date

_____
Notary Public,
Clark County, State of Wisconsin

My commission (is permanent) (expires)_____

Attachment D
Affidavit of Cancelled Tax Certificate

State of Wisconsin }
} **ss.**
Clark County }

UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:

1. I am employed as the duly elected Clark County Treasurer.
2. I hereby declare the following tax certificates issued on _____ for delinquent real property taxes, special charges, special taxes or special assessments due in _____, to be cancelled due to statute of limitations.
    a. Certificate No.:
        i. Tax Parcel ID:
        ii. Owner:
        iii. Amount delinquent taxes/charges/assessment/costs for_____:
    b. Certificate No.:
        i. Tax Parcel ID:
        ii. Owner:
        iii. Amount delinquent taxes/charges/assessment/costs for_____:

Dated this_____day of_____20___.

_____
Signature

_____
Name (written)

Subscribed and sworn to before me on

_____
Date

_____
Notary Public,
Clark County, State of Wisconsin

My commission (is permanent) (expires)_____

Attachment E
Notice of Redemption Publication

Notice of Redemption

Date:

Notice is hereby given that the described properties below are subject to tax certificates issued by the Clark County Treasurer on the September ____, _____for delinquent taxes and costs for _____ and remain unredeemed. Unless such properties are redeemed by payment of delinquent taxes and costs on or before August 31, _____, the properties will be conveyed to Clark County. Additional property information can be found in the Clark County Treasurer's Office or on Clark County's website (www.co.clark.wi.us).

Renee Schoen
Treasurer
Clark County, Wisconsin

PARCEL ID; OWNER; PARCEL ADDRESS; AMOUNT OWED

LIST BY TOWN/MUNICIPALITY

Attachment
F
Affidavit of Service –
Notice of Application for Tax Deed .

State of Wisconsin }
} **ss.**
Clark County }

UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:

1. I am employed as the duly elected Clark County Treasurer.
2. On the , day of , , at the of , in the County of , in the State of , he/she delivered to, and left with in person a true copy of the within notice.
3. On the , day of , , at the of , in the County of , in the State of , he/she delivered to, and left with in person a true copy of the within notice.
4. He/she could not, after due diligence, find to make personal service of said notice upon him/her and, therefore, left a true copy of said notice on the day of , , at the usual place of abode of said , in the , of , in the County of , State of , in the presence of , one of his/her family, of suitable age and discretion, whom affiant, at the same time, informed of its contents.
5. On the MONTH, DAY, YEAR, she deposited at the post office at Neillsville, State of Wisconsin, to be carried by registered mail, with a return receipt of the addressee only demanded, a true copy of the within notice, securely enclosed in an envelope, the postage thereon duly prepaid, addressed to____, at the post office of____, State of Wisconsin, the post office of said Thorp, and return receipt is hereto annexed for said envelope containing such notice was returned to affiant by the postal authorities and is hereto annexed.

ENTRY FOR EACH PARTY NOTICE WAS SENT TO

6. He/she knows said , so served as aforesaid, to be the identical person named in said notice and to whom the same was addressed and knows said to have been the owner (or occupant) of the premises described in said notice at the time of such service thereof upon him/her.
7. She has been unable, with due diligence used for the purpose, to locate any owner of record or occupant of the lands described in the within notice upon whom to serve said notice, either personally or by registered mail, and has, therefore, published said notice once a week for three successive weeks in , a newspaper of general circulation, published in the county wherein said lands are located, and the printer's affidavit of such publication is hereto annexed.

Dated this_____day of_____20___.

_____
Signature

_____
Name (written)

Subscribed and sworn to before me

on Date

_____
Notary Public,
Clark County, State of Wisconsin

My commission (is permanent) (expires)_____

Attachment G
Notice of Application for Tax Deed Publication

Notice of Application for Tax Deed

Date:

To: ALL INTERESTED PARTIES (LIST PARTIES)

Re: Notice of Application for Tax Deed

Notice is hereby given that the described property below is subject to tax certificates issued by the Clark County Treasurer on the September 1, _____. Such property is subject to delinquent taxes that will bear interest and penalties provided by law. Clark County will apply for tax deed to such property 3 months after this notice. Additional property information can be found in the Clark County Treasurer's Office or on Clark County's website (www.co.clark.wi.us).

PARCEL ID; PARCEL ADDRESS; LOCATION (municipality and ward); AMOUNT OWED

Renee Schoen
Treasurer
Clark County, Wisconsin

Attachment H
Notice to Former Owner/ Occupant – Tax Deed

Date:

To: OWNER(S) and OCCUPANT(S)

Re: Parcel ID No.

Please be advised that on_____Clark County took tax deed to the above referenced property due to the non-payment of property taxes. **Clark County is now the owner of this property.**

Pursuant to Clark County Code of Ordinances Section 34, the previous owner or his/her heirs are entitled to repurchase this property. To exercise this right, a written notice indicating the wish to repurchase said property must be submitted to this office within 60 days from the date the County took tax deed to said property. The repurchase is contingent on the Clark County Public Property Committee approving the sale as well as the County receiving full payment of the past due taxes, interest, special charges, special assessments, special taxes, penalties, costs, and administrative costs.

Pursuant to Wis. Stat. 75.36, the previous owner shall be entitled to proceeds from a future sale of this property, if such proceeds exist. Should any proceeds remain from the sale of such property after all delinquent taxes and other costs are subtracted, such proceeds will be mailed to the address of the former owner, as listed on the most recent tax bill on file with the Clark County Treasurer. Clark County cannot guarantee proceeds will exist after a future sale. Any funds returned or otherwise unclaimed within 1 year, will be disposed of by the county as unclaimed funds pursuant to Wis. Stat. 59.66(2).

If said property is occupied, any occupant(s) shall, within 28 days from the date this letter, either: 1) vacate the property; or 2) contact this office to enter into a written, month-to-month rental agreement to pay rent and expenses (i.e. gas, water, sewer, etc.) as well as to perform general maintenance on the property. Unless the County agrees differently in writing, you do not have permission to remain on the property and any tenancy is terminated. Pursuant to Wis. Stat. 704.05, any personal property left on the premise after you leave the premise will be considered abandoned. Unless otherwise required by law, Clark County will not store abandoned property and such property will be disposed of by any means determined to be in the best interests of Clark County. Clark County reserves the right to sell the property even if the property is rented and to commence eviction proceedings to remove any occupant(s) and belongings from the property.

If you have any questions, please contact our office.

Regards,

Clark County Treasurer

Attachment I
In Rem List of Tax Liens

LIST OF TAX LIENS OF CLARK COUNTY BEING FORECLOSED

BY PROCEEDING IN REM FOR _____, NUMBER 1

ITEM #	PROPERTY DESCRIPTION	OWNERS, MORTGAGEES, LAND CONTRACT VENDORS, LIENHOLDERS, and OTHER PARTIES IN INTEREST	TAX CERT. NO.	TAX CERT. YEAR	PRINCIPAL SUM OF TAX LIEN (Not including interest or penalty)
1					
2					
3					
4					
5					
6					
7					
8					

Attachment J
Verification Affidavit

State of Wisconsin }
} **ss.**
Clark County }

UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:

1. I am the duly elected Clark County Treasurer.
2. I attest the information on the In Rem List of Tax Liens from year_____and accompanying statements are true and accurate.
3. I posted a copy of the petition and list of tax liens from year_____in the Clark County Treasurer's Office from_____to_____.

Dated this_____day of_____20___ .

_____
Signature

_____
Name (written)

Subscribed and sworn to before me on

Date

_____
Notary Public,
Clark County, State of Wisconsin

My commission (is permanent) (expires)_____

Attachment K

Affidavit of Mailing

State of Wisconsin }

County of Clark

UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:

1. I am the duly elected Clark County Treasurer.
2. I mailed, by certified or registered mail with return receipt requested, the following documents to the individuals/organizations/municipalities at the corresponding address(es) listed below:

DOCUMENTS:
_____

1. Owner(s) of record: _____ Address:_____

2. Mortgagee(s) of record: Name:_____Address:_____

3. State of Wisconsin (if applicable): Address:_____

4. Each municipality having an interest in the subject property:
   Name:_____ Address: _____

Dated this_____day of_____20___
.

_____
Signature

_____
Name (written)

Subscribed and sworn to before

me on Date

_____
Notary Public,
Clark County, State of Wisconsin

My commission (is permanent) (expires)_____

Attachment L
Notice of Commencement Publication

TAKE NOTICE That all persons having or claiming to have any right, title or interest in or lien upon the real property described in the list of tax liens, No 1, on file in the office of the Clerk of the Circuit Court of Clark County, dated _____, and hereinabove set forth, are hereby notified that the filing of such list of tax liens in the office of the Clerk of the Circuit Court of Clark County constitutes the commencement by Clark County of a special proceeding in the Circuit Court for Clark County to foreclose the tax liens therein described by foreclosure proceeding in rem and that a notice of the pendency of such proceeding against each piece or parcel of land therein described was filed in the office of the Clerk of the Circuit Court on _____. Such proceeding is brought against the real property herein described only and is to foreclose the tax liens described in such list. No personal judgment will be entered herein for such taxes, assessments or other legal charges or any part thereof.

TAKE FURTHER NOTICE That all persons having or claiming to have any right, title or interest in or lien upon the real property described in said list of tax liens are hereby notified that a certified copy of such list of tax liens has been posted in the office of the Clark County Treasurer and will remain posted for public inspection up to and including _____which date is hereby fixed as the last day for redemption.

TAKE FURTHER NOTICE That any person having or claiming to have any right, title or interest in or lien upon any such parcel may, on or before said _____, redeem such delinquent tax liens by paying to the Clark County Treasurer, the amount of all such unpaid tax liens and in addition thereto, all interest and penalties which have accrued on said unpaid tax liens, computed to and including the date of redemption.

TAKE FURTHER NOTICE That a Default Judgment, and Writ of Assistance, if necessary, will be requested for the parcels which are not redeemed, dismissed from this action, or the subject of responsive pleadings.

By County Treasurer of Clark County

Posted in the office of the Clark County Treasurer on the ____ day of _____, 20__.

Filed in the office of the Clerk of Circuit Court of Clark County on the _____ day of _____, 20___.

THE TAXES, INTEREST, PENALTY AND ADDITIONAL FEES MUST BE PAID WITH A CERTIFIED CHECK, MONEY ORDER OR CASH

Attachment M
Certificate of Redemption

CERTIFICATE OF REDEMPTION

State of Wisconsin}

County of Clark }

UNDER OATH, UPON PERSONAL KNOWLEDGE AND BELIEF, I STATE:

1. **I am the duly elected Treasurer of Clark County.**
2. **On [date]_____ a tax certificate was issued on parcel ID_____ for an amount of unpaid property taxes.**
3. **[Name]_____ came before me on [date]_____ and remitted payment in the amount of _____ as and for redemption of the property listed above.**
4. **Such property has been redeemed, and is no longer subject to the tax certificate issued [date]_____.**

Dated this_____day of_____20___
.

_____
Signature

_____
Name (written)

Attachment N
Notice to Former Owner/Occupant – In Rem

NOTICE TERMINATING TENANCY AND NOTICE TO VACATE AND SURRENDER PREMISES

STATE OF WISCONSIN)
)
CLARK COUNTY)

TO:

Clark County has acquired title to the property located at _____ (the "Premises") as the result of a property tax foreclosure proceeding. Your occupancy of the Premises makes you a tenant at sufferance, and Clark County hereby notifies you that it is terminating your tenancy.

You must vacate and surrender the Premises on or before _____ which is at least 30 days from the date of this notice. You must remove yourself and all personal property from the Premises and surrender all keys to the property to the Clark County Treasurer at 517 Court St. 302 Neillsville, WI 54456 on or before _____.

If you do not vacate and surrender the premises on or before _____, Clark County will commence an eviction action against you in small claims court.

Dated this _____ day of _____, 20___.

CLARK COUNTY

By: _____
Corporation Counsel
State Bar No. 1127085

Attachment O

Notice of Sale Publication (Sealed Bids)
Notice of Sale Publication (Auction)

Notice of Sale of Tax-Deed Property and Request for Bids

Date:

Pursuant to Wis. Stat. 75.35 and 75.69, Clark County is requesting bids for the sale of the following county-owned property taken by tax deed:

PARCEL ID; ADDRESS; LOCATION (municipality and ward); MINIMUM BID PRICE

A detailed list of property for sale can be found in the Clark County Treasurer's Office and on Clark County's website (www.co.clark.wi.us).

Bidders shall submit sealed bids by_____to Clark County Clerk, 517 Court Street, Room 301 Neillsville, WI 54456.

Property is sold "as-is" and "where-is" without any warranties or representations. Bidders shall complete and submit the Clark County bid form, which is available from the Clark County Clerk. Bidders shall include 20% earnest deposit with bids made payable to "Clark County Treasurer". Full payment will be due within 30 days of bid acceptance. Clark County will only accept bids that are most advantageous to the county that are at or above the minimum bid price. Clark County reserves the right to reject any and all bids and waive any technicalities in bids.

Christina Jensen
County Clerk
Clark County, Wisconsin

Notice of Sale of Tax-Deed Property and Request for Bids

Pursuant to Wis. Stat. 75.69, Clark County is requesting bids for the sale of the following property acquired due to delinquent taxes:

PARCEL ID; PROPERTY ADDRESS/DESCRIPTION; MINIMUM BID PRICE

Clark County is seeking bids through the sale conducted on www.wisconsinsurplus.com under Auction #_____. Please visit the website for more information and to register as a bidder.

All property is sold "as-is" and "where-is" without the county providing any warranties, representations, or assurances, expressed or implied, and without limitation due to enumeration, as to the condition, status, encumbrances, liens, restrictions, boundaries/dimensions, and quality of title for property. Clark County will only accept bids at or above the minimum bid price.

Submitted bids are subject to review/action by the Clark County Public Property Committee. Contact the Clark County Clerk with any questions at 715-743-5148.

Christina Jensen
County Clerk
Clark County, Wisconsin

Clark County Tax-Deeded Property Bid Form
Offer to Purchase

Municipality: _____
Parcel ID No: _____
Total Bid Amount: _____
Earnest Money Deposit (20%): _____
*payable to Clark County Treasurer in the form of a certified check, money order, or cashier's check; no personal or business checks will be accepted

Note: No bid will be accepted unless the earnest money deposit of 20% is included with bid. The accepted bidder shall pay the full amount of accepted bid within 30 days from the date of bid acceptance. Payment shall be made payable to Clark County Treasurer in the form of a certified check, money order, or cashier's check; no personal or business checks will be accepted. If full payment is not timely made or bidder fails to comply with terms of sale, the earnest money deposit will be forfeited and not refunded.

Full Name: _____
Name(s) for Deed (if different) : _____
Address: _____
City/State: _____ **Zip:** _____
Email Address: _____
Telephone Number: _____

By signing this Offer to Purchase, I understand and voluntarily agree to the following:

TERMS AND CONDITIONS: The sale shall be closed within 90 days. All tax-deeded property is sold "as-is" and "where-is" without the county providing any warranties, representations, or assurances, expressed or implied, and without limitation due to enumeration, as to the condition, status, and quality of title and property. Accepted bidder shall be responsible to complete any title search/verification for the property. Accepted bidder waives any rights to a report under Wis. Stat. 709. Accepted bidder will be responsible for any future special assessment installments and property taxes. Accepted bidder shall pay all recording fees. Earnest money deposit is non-refundable and will be forfeited if full payment is not timely made or terms of sale are not complied with. Clark County will only accept bids that are most advantageous to the county. Clark County reserves the right to accept or reject any bid and waive any technicalities in a bid.

Signature: _____ **Date:** _____

Submitted bids shall be sealed in an envelope and marked "Tax-Deeded Property Bid" and delivered to Clark County Clerk, 517 Court Street, Room 301, Neillsville, WI 54456. A separate bid form must be submitted for each property. Bidders must be 18 years or old. Contact the County Clerk with any questions at 715-743-5148.

Attachment Q

Repurchase Request Form
Offer to Purchase

Municipality: _____
Parcel ID No: _____
Full Name: _____
Relationship to Property (former owner or heir): _____
Name(s) for Deed (if different) : _____
Address: _____
City/State: _____ **Zip:** _____
Email Address: _____
Telephone Number: _____

By signing this Offer to Purchase, I understand and voluntarily agree to the following:

TERMS AND CONDITIONS: The sale shall be closed within 90 days. All tax-deeded property is sold "as-is" and "where-is" without the county providing any warranties, representations, or assurances, expressed or implied and without limitation due to enumeration, as to the condition, status, and quality of title and property. Requester shall be responsible to complete any title search/verification for the property. Requester waives any rights to a report under Wis. Stat. 709. Requester will be responsible for any future special assessment installments and property taxes. Requester shall pay all required costs within 30 days of request being accepted, including all recording fees. Payments shall be made payable to Clark County Treasurer in the form of a certified check, money order, or cashier's check; no personal or business checks will be accepted. Recording fees shall be made payable to Clark County Register of Deeds..

I understand, acknowledge and agree, that if this property has been acquired by the County through In Rem Foreclosure judgment, I must pre-pay for a title report identifying any and all liens that exist on the property as of the date of the foreclosure judgment. I further understand and agree that I must provide sufficient evidence of satisfaction of all such liens, to the Clark County Treasurer within 30 days of the date of the title report to exercise any right to repurchase.

Signature: _____ **Date:** _____

Requests, along with full payment, shall be delivered to Clark County Clerk, 517 Court Street, Room 301, Neillsville, WI 54456 within 60 days from the date the tax deed is recorded. Clark County reserves the right to accept or reject any request as is in the best interests of the county.

Attachment R

Notice of Sale Publication – Final Notice

Notice of Sale of Tax-Deed Property and Request for Bids

Date:

Pursuant to Wis. Stat. 75.35 and 75.69, Clark County is requesting bids for the sale of the following county-owned property taken by tax deed:

PARCEL ID; LOCATION (municipality and ward); MINIMUM BID PRICE

A detailed list of parcels for sale can be found in the Clark County Treasurer's Office and Clark County's website (www.co.clark.wi.us).

Bidders shall submit sealed to Clark County Clerk, 517 Court Street, Room 301 Neillsville, WI 54456.

Bidders shall complete and submit the Clark County bid form, which is available from the Clark County Clerk. Bidders shall include 20% earnest deposit with bids made payable to "Clark County Treasurer". Full payment will be due within 30 days of bid acceptance. Clark County may accept bids less than the minimum bid price but will only accept bids that are most advantageous to the county. Clark County reserves the right to accept or reject a bid and waive any technicalities in a bid.

Christina Jensen
County Clerk
Clark County, Wisconsin

Attachment S

Release of Liability

I,_____, do hereby release and forever discharge Clark County, its agents, employee, and representatives of Clark County, whether or not herein named, from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature whatsoever, including, but not limited to, negligence, on the part of Clark County, which I now have or may hereafter have, arising out of or in any way relating to any and all injuries occurring on or caused by the property being entered into and also any and all injuries and damages that may develop in the future, as a results or in any way related to my entry onto this property for the sole purpose of viewing and/or inspecting the property whether or not I am/way a potential bidder. Further, I know and understand that this property was obtained by Clark County through tax deed and that Clark County has no knowledge of any conditions pertaining to this property. I also understand that any permission from Clark County to view and/or inspect the property is revocable and any permission cannot be assigned to a different party. Iunderstand that I am under no obligation to enter or inspect this property and I do so of my own free will.

This release is binding upon me, and my respective heirs, administrators, personal representatives, successors, and assigns. This release shall be subject to and governed by the laws of the State of Wisconsin.

This release has been read, fully understood, and agree to by me.

Date: _____
Signature: _____
Name (typed or printed): _____
Address: _____

Telephone Number: _____