

Clark County, Wisconsin

Title: Disposition of Tax Delinquent Property

Title: Disposition of Tax Delinquent Property	Effective Date: September 15, 2022
	Adoption/Revision Date: April 24, 2024
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: TBD
- 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

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 County Attorney 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, the County Treasurer shall mail, via regular mail, notice, 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 Certificate**
- 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 party (ie 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 County Attorney, 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
 - 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 County Attorney.
- 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 if they qualify. 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 – Notice to Former Owner/Occupant – Tax Deed**

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
 3. 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.
 4. 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
 - iii. 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.
 - iv. 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. 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. Numbered consecutively 75.521.(3)(am)
 - b. Title list as “List of Tax Liens of Clark County Being

Foreclosed by Proceeding in Rem [YEAR]” 75.521(3)(am)

- c. Legal descriptions 75.521(3)(am)
 - d. Name of interest 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 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 County Attorney, 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 a class 3 notice of commencement (3 insertions). 75.521(6)
 - 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).
- 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 with the Circuit Court. 75.521(5)

a. See Attachment M – Certificate of Redemption

2. If a person 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 each taxing jurisdiction that the county has taken 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 that they may be entitled to proceeds from sale of the subject property if they qualify. 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 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 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. Before the county sells tax delinquent property and after the time has expired for repurchase, the County Clerk or County Treasurer shall do the following:
 1. Publish a class 3 notice (3 insertions) for the sale of such property and request for sealed bids by a certain date and time. 75.69(1)
 - a. See **Attachment O – Notice of Sale Publication (Sealed Bids) and Notice of Sale Publication (Auction)**
 2. Send notice to any party (i.e. adjoining land owners) who may be interested in bidding to purchase property.
 3. 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)
 4. Post a list of property that is for sale on county website. 75.69(1m)
 5. Post a list of property that is for sale in County Treasurer’s office. 75.69(1m)

iii. 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 bid most advantageous to the county that is at or above the minimum bid price.
6. The Committee may waive any irregularities and/or technicalities in bids.
7. The Committee may reject any and all bids.

8. The Committee may determine any terms for the sale that are in the county's best interests.
- iv. Payment
1. If the Committee accepts a bid, the County Treasurer, of 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 minimum bid price. The Committee has the discretion to accept the next highest bid or repeat the sale process.
- v. 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. Reasonable estimate of costs incurred by county for administrative fees, record-keeping, legal, and advertisement costs.
 - ii. Actual costs for maintenance, board-up, clean-up, demolition, and other costs incurred to sell property
 - iii. Real estate agent or broker fees.
 - iv. Unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties.
 2. From the net proceeds, payments shall be distributed pursuant to Wis. Stat. 75.36(3)(b).
 3. If the former owner had used the property sold as the former owner's homestead at any time during the 5 years before the county took tax deed to such property (i.e. a property with the surrounding one (1) acre that the former owner resided at), the county shall distribute proceeds to the former owner only if a written request was made for such proceeds. 75.36(4)
 - d. The former owner shall provide proof of residence to satisfy homestead status before proceeds are distributed.

4. The County Clerk shall retain the recording fee and remit such fee upon recording the deed or other conveyance.

vi. 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 County Attorney for review and approval.
3. If Committee approves selling the property by other means than quit claim deed, the County Clerk shall contact the County Attorney for assistance.
5. The County Attorney or designee shall complete any required documents for recording (ie real estate transfer) and forwarded to the County Clerk for recording.
6. The County Clerk shall file the deed along with any other required documents (ie real estate transfer).

vii. 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.
 - 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**
 - d. The County Clerk shall notify requester of the time and date that the Committee will review and/or act upon the request.
 - e. 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.
 - f. If 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 County Attorney 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.
 - h. The County Attorney 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. 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)
 - l. See Attachment R - Notice of Sale Publication – Final Notice**
 - m. 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 than the highest bid submitted if the Committee provides an explanation in the meeting minutes as to why the Committee accepted the bid. 75.69(1)
- c. Alternatives to Selling Tax Delinquent Property**
 - i. If the county acquires tax delinquent, the Committee and/or Board may consider the following alternatives to selling the property:
 - 1. Retain the property for general county use or for recreational use as part of an existing or new forest or park after the committee confers with the Clark County Forestry and Parks Committee.
 - 2. Convey property to municipality who has an interest in property. 75.365(1)
 - 3. Enter into an agreement with municipality who has an interest in the property. 75.365(1)
 - 4. Any other action available by law.
- d. 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
 - 1. Potential bidder who inspects such property shall execute a release of

liability and provide it to the county treasurer before entering such property.

2. See Attachment S – Release of Liability

- ii. The County Treasurer or designee, as directed by the Committee and in cooperation with applicable county departments (ie Clark County Maintenance Department), shall take the necessary steps to secure and preserve property to maintain or increase the properties use and/or salability.
 - 1. Such steps may include, but not limited to:
 - a. Shutting off utilities
 - b. Changing locks
 - c. Posting signage (ie For Sale signs)
 - iii. County Clerk shall contain the county’s insurer regarding the tax delinquent property to ensure coverage on such property.
 - iv. 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 slightly condition or to contribute to the cost of maintaining private roads or to abate nuisances or undesirable conditions. 75.14(4)
- e. 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
- f. 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 County Attorney 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

Clark County, Wisconsin

Title: Disposition of Tax Delinquent Property

- 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

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Clark County, Wisconsin

Title: Disposition of Tax Delinquent Property

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 and recommend selling 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

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 1, 2016 for delinquent taxes and costs for 2015 and remain unredeemed. Unless such properties are redeemed by payment of delinquent taxes and costs on or before August 31, 2018, 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

Clark County, Wisconsin
Title: Disposition of Tax Delinquent Property

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 _____ 2018.

Signature

Name (written)

Subscribed and sworn to before me

on Date

Notary Public,
Clark County, State of Wisconsin

My commission (is permanent) (expires) _____

Clark County, Wisconsin

Title: Disposition of Tax Delinquent Property

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, 2016. 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

Clark County, Wisconsin
Title: Disposition of Tax Delinquent Property

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 may be entitled to a share of the proceeds of a future sale of this property. To exercise this right, 1) said property must have been used as previous owner's homestead at any time within 5 years from the date the County took tax deed to said property; and 2) a written notice indicating the wish to claim proceeds shall be submitted to this office within 60 days from date this letter is received. If a claim for proceeds is not timely received, the previous owner will forfeit any right to claim such proceeds. Clark County cannot guarantee proceeds will exist after a future sale.

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, Wisconsin
Title: Disposition of Tax Delinquent Property

Treasurer
Clark County, Wisconsin

Attachment I
In Rem List of Tax Liens

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**

**Attachment L
Notice of Commencement Publication**

**Attachment M
Certificate of Redemption**

**Attachment N
Notice of Former Owner/Occupant – In Rem**

Clark County, Wisconsin
Title: Disposition of Tax Delinquent Property
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 #**XXX**. 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, Wisconsin
Title: Disposition of Tax Delinquent Property
Attachment P

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.

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/was 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. I understand 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: _____