

Chapter 34 – Taxation

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Article I - General

Sec. 34-1 – Definitions

- (a) Terms used in this chapter shall have the following meanings:
- (1) Committee means Clark County Public Property Committee.

Sec. 34-2 – Retention of overpayments; Determination of timely payment

- (a) Pursuant to Wis. Stat. 59.54(24), the County authorizes the County Treasurer to retain any overpayments up to \$5.00 over the amount due unless a specific request for a refund is requested by the payer.
- (b) Pursuant to Wis. Stat. 74.69, the County Treasurer is authorized to determine the timeliness of a payment.

Secs. 34-3 - 34-18 - Reserved

Article II – Property Taxes

Sec. 34-19 - Penalty for delinquent property taxes and costs

Pursuant to Wis. Stat. 74.47(2), a 0.5 percent per month or fraction of a month penalty shall be imposed, in addition to the interest charged under Wis. Stat. 74.47(1), on any delinquent general property taxes, special assessments, special charges, and special taxes included in the tax roll. This article shall become effective on all taxes that are delinquent on or after January 1, 2003.

Secs. 34-20 - 34-41 - Reserved

Article III – Sales and Use Tax

Sec. 34-42 - County sales and use tax

- (a) Pursuant to Wis. Stat. 77.70, there is hereby imposed upon all retailers a sales and use tax at the rate of 0.5 percent of the gross receipts from the sale, lease, or rental of personal property as set forth in Wis. Stat. 77. Such sales and use taxes shall be imposed in their entirety according to the requirements of Wis. Stat. 77.
- (b) All revenue from the county sales and use taxes shall be applied to property tax relief by the amount of the property tax as established annually by the Board.

Secs. 34-43 - 34-71 - Reserved

Article IV – Collection of Delinquent Taxes

Sec. 34-72 – Delinquent tax enforcement

- (a) Pursuant to Wis. Stat. 74.53, 74.54, and 74.57(2), the County hereby authorizes and adopts the following enforcement provisions to collect delinquent taxes or other costs depending on what option is in the County's best interest:
- (1) Acquiring a tax deed pursuant to Wis. Stat. 75.14.

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- (2) Commence a foreclosure action pursuant to Wis. Stat. 75.19.
 - (3) From and after January 1, 2022, commence an in rem tax lien foreclosure action to enforce tax liens pursuant to Wis. Stat. 75.521.
 - (4) Commence a civil action pursuant to Wis. Stat. 75.53 and/or Wis. Stat. 75.54.
 - (5) Any other options that may be available by law.
- (b) The County may charge a fee or costs for enforcement action under this section to cover the actual and reasonable costs to the County.

Sec. 34-73 - Right to repurchase

- (a) If a property is not redeemed before the County acquires property through delinquent tax collection enforcement, the former owner(s) or heir(s) of the former owner(s) shall have the right to request the repurchase of such property within sixty (60) days after the property is acquired by the County.
- (1) This section shall not apply to property which has been improved or is dedicated to public use by the County subsequent to its acquisition thereof.
- (b) Requests for repurchase shall be in writing and approved by the Committee upon terms that are in the best interests of the County.
- (c) The repurchase price shall be the full payment (no installments) of the amount due at the time payment is remitted for taxes, interest, special charges, special assessments, special taxes, penalties, and costs. The costs shall include an administrative fee to cover the reasonable and necessary costs incurred by the County.
- (d) Any sale made under this section shall be exempt from the provisions in Wis. Stat. 75.69.
- (e) The Committee reserves the right to waive any provision in this section that is in the best interests of the County.

Sec. 34-74 – Sale of tax delinquent property

- (a) Pursuant to Wis. Stat. 75.35, 75.36, and 75.69, the County shall diligently proceed to sell property acquired by the County through delinquent tax enforcement.
- (b) The Committee shall manage and sell acquired property upon terms that are in the best interests of the County.
- (1) The Committee may retain a licensed real estate broker, a salesperson, or any other service (i.e. auction service) to assist in selling of such property.
- (c) The Committee is authorized to appraise property acquired by the County through delinquent tax enforcement.
- (d) Sale proceeds shall be dispersed pursuant to Wis. Stat. 75.36.
- (e) In lieu of selling property acquired by the County through delinquent tax enforcement, the County may retain such property, in consultation with the Clark County Forestry and Parks Committee and approval of the Board, for public use as forest or park lands if the lands abut or adjoin or are partially or wholly contained within the county forest or park.