

Ordinance No. 600.13

FORMER OWNER PREFERENCE TO PURCHASE TAX-DEEDED LANDS

Iowa County, through the duly elected Board of Supervisors, does ordain as follows:

(1) General Provisions

- (a) Title. This Ordinance shall be referred to as "Former Owner Preference to Purchase Tax-Deeded Lands."
- (b) Purpose. To amend and rename Iowa County Ordinance 600.13, of the title, "Ordinance Giving Preference to Former Owner to Purchase Tax-Deeded Lands;" and republish the ordinance establishing the County's procedure which allows preference to former owners to repurchase tax-deeded lands. This amendment contains substantial revisions of Ordinance 600.13 and should be read in its entirety.
- (c) Authority. Wis. Stats. §§ 75.35, 75.36 and 75.69; and 2023 Wisconsin Act 207.
- (d) Effective Date. This Ordinance shall be effective immediately upon adoption by the Iowa County Board of Supervisors and publication as provided by law. Iowa County Ordinance 600.13 shall be repealed and replaced on the effective date of this amendment.
- (e) Administration. This Ordinance shall be administered by the Iowa County Treasurer, the Iowa County Clerk, and the Iowa County Board of Supervisors General Government Committee.

(2) Definitions

- (a) As used in this Ordinance, the following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:
 - 1. BENEFICIARY(IES): Shall have the meaning ascribed to such term in Wis. Stat. § 851.03
 - 2. FORMER OWNER: Means the person who lost his or her title through delinquent tax collection enforcement procedure, or his or her heir(s).
 - 3. HEIR(S): Means any person, including the surviving spouse, who is entitled under the statutes of intestate succession to an interest in property of a decedent. [See Wis. Stat. § 851.09]
 - 4. SINGLE-FAMILY, OWNER-OCCUPIED PROPERTY: 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 (e.g., a utility bill.)
 - 5. TAX DEED: Means a tax deed executed under Section 75.14, a deed executed under Section 75.19 or a judgment issued under Section 75.521.

6. TAX-DEEDED LANDS: Shall have the meaning ascribed to such term in Wis. Stat. § 75.35(1).

- (b) All other words not specifically defined in this Ordinance shall be defined as set forth in any applicable Wisconsin Statutes or regulations, Iowa County Ordinances, and if not defined otherwise, the standard dictionary definition of the word shall apply.

(3) Administration and Management of Tax-Deeded Lands

- (a) The County shall comply with the provisions of Wis. Stats. §§ 75.35, 75.36 and 75.69 in the disposition of tax-deeded lands.
- (b) Pursuant to Wis. Stat. § 75.35(2)(d), the County Board of Supervisors hereby delegates to the County Treasurer the power to acquire, manage and sell tax-deeded lands including the power to determine which properties to acquire. Immediately upon the taking of a tax-deeded land, the Iowa County Clerk shall add the property to the County liability insurance policy.
- (c) The County Board of Supervisors recognizes that there may be properties where it is undesirable for the County to acquire the property through the process set forth in Wis. Stat. Ch. 75 and hereby delegates to the Treasurer the authority to make such determination. In April of each year, the Treasurer shall provide a report to the Iowa County Board of Supervisors listing all properties that are eligible for acquisition, the properties recommended for acquisition, and the properties eligible but not recommended for acquisition together with the reasons why acquisition is not recommended. If a property is not acquired for any reason that likely substantially affects the value of the property, the Real Property Lister may notify the appropriate assessor and request the value of such property be reduced.
- (d) Within 30 days of the County's acquisition of a tax-deeded land, the Treasurer shall notify the former owner, by registered mail or certified mail sent to the former owner's mailing address on the tax bill, that the former owner may be entitled to a share of the proceeds of a future sale of the tax-deeded land.
- (e) Within 150 days of the County's acquisition of a tax-deeded land, the Treasurer shall determine the appraised value of the tax-deeded land. The appraisal may be made by the General Government Committee or a certified appraiser as defined in Wis. Stat. § 458.01(7).
- (f) The following provisions in this Section (f) relate to tax-deeded lands that are single-family, owner-occupied properties. This Section (f) may, in the sole discretion of the Treasurer be applied to tax-deeded lands that are not single-family, owner-occupied properties.¹
1. Within 60 days of the County's acquisition of a tax-deeded land, the Treasurer shall provide notice to the former owner of the former owner's, the former owner's heir(s), or the former owner's beneficiary(ies), right

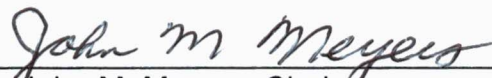
¹ Section 75.35(3) requires this process for single-family, owner-occupied properties, but this process may also be utilized for other properties if the county chooses.

- to repurchase the tax-deeded land. Such notice shall be mailed to the former owner's last known address on file with the Treasurer.
2. If a former owner of tax-deeded land, or the former owner's heir(s) or the former owner's beneficiary(ies), notifies the Treasurer of an intent to repurchase the tax-deeded land within 90 days of the date the County acquired the tax-deeded land, the Treasurer shall order a title report from a title insurance company showing all liens of record against the tax-deeded land in existence on the day prior to the judgment of foreclosure in favor of the County, the cost of which shall be paid in advance by the person notifying the Treasurer of the intent to repurchase the tax-deeded land.
 3. If the former owner, or the former owner's heir(s) or the former owner's beneficiary(ies), provides proof of satisfaction of all liens of record as established in the title report within 30 days of the date of the title report, the Treasurer shall notify the Iowa County Clerk to convey the tax-deeded land to the former owner, or the former owner's heir(s) or the former owner's beneficiary(ies), by quit-claim deed provided the former owner, or the former owner's heir(s) or the former owner's beneficiary(ies), has provided the County with funds necessary to satisfy all costs and expenses due the County as provided in Wis. Stat. § 75.35(3).
- (g) Unless a tax-deeded land is repurchased under Section (f), within 240 days of the County's acquisition of a tax-deeded land [180 days for tax-deeded lands acquired on or after January 1, 2026] the Treasurer shall publish on the County's website and either (i) publish a class 1 notice or (ii) advertise on a multiple listing service the availability of a tax-deeded land for purchase and the appraised value of the tax-deeded land, as determined in Section (e). The publications shall include information regarding the method of sale to be utilized.
- (h) The Treasurer is authorized to sell tax-deeded lands by open or closed bid or engage a licensed real estate broker or salesperson to assist in selling any tax-deeded land.
- (i) The Treasurer may accept the bid most advantageous to it but, at the first attempt to sell a tax-deeded land, every bid less than the appraised value of the tax-deeded land shall be rejected. Tax-deeded land previously advertised for sale may be sold for any amount determined by the Treasurer but only after advertising the sale of such tax-deeded land by publication of a class 1 notice, under Wis. Stat. Ch. 985. No tax-deeded land may be sold for an amount that is less than the tax-deeded land's appraised value determined under Section (e) unless the General Government Committee has reviewed and approved such a sale and no tax-deeded land may be sold for an amount that is less than the amount of the highest bid unless the General Government Committee prepares a written statement, available for public inspection, that explains the reasons for accepting a bid that is less than the highest bid. The Treasurer shall notify, by mail, the clerk of the

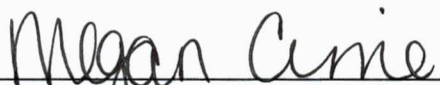
municipality in which a tax-deeded land is located of the sale of a tax-deeded land at least three weeks prior to the time of the sale.

- (j) The Treasurer shall send to the (former) owner, or the former owner's heir(s) or the former owner's beneficiary(ies), an IRS Form W-9 which the former owner, or the former owner's heir(s) or the former owner's beneficiary(ies) shall complete and return to the Treasurer prior to the issuance of the check for the proceeds of the sale. After receipt of the W-9, the Treasurer shall send any proceeds to which the former owner, or the former owner's heir(s) or the former owner's beneficiary(ies) is entitled under Wis. Stat. § 75.36(2m)(a) by certified mail to the former owner's, or the former owner's heir(s) or the former owner's beneficiary(ies) last known address. If the payment to the former owner, or the former owner's heir(s) or the former owner's beneficiary(ies) is returned to the County or otherwise not claimed by the former owner, or the former owner's heir(s) or the former owner's beneficiary(ies) within one year following the mailing of the proceeds, the payment shall be considered unclaimed funds and disposed of pursuant to Wis. Stat. § 59.66(2). Neither the former owner nor any person making a claim for any funds under this Section (j) is entitled to interest on sums owed by the County hereunder.
- (k) Sections (g), (h), (i) and (j) do not apply to the withdrawal and sale of county forest lands, nor to the sale or exchange of lands to or between the County and a municipality or the state.

Approved and adopted by the Board of Supervisors in the County of Iowa, Wisconsin on this 15th day of April, 2025.


By: John M. Meyers, Chairman
Iowa County Board of Supervisors

ATTEST:


Megan Currie, County Clerk