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Re: **Chapter 5.101 - Ordinance Electing to Proceed under Section 75.521 Wis. Stats. in Relation to the Enforcement of Collection of Tax Liens**

NOW, THEREFORE, the Oconto County Board of Supervisors do ordain as follows:

5.101 SALE OF TAX DELINQUENT REAL ESTATE

- (a) Statutory Authorization. Oconto County collects delinquent taxes according to the provisions of Chapter 75, Wis. Stats. This ordinance is adopted pursuant to the authorization contained in Sec. 75.521, Wis. Stats.
- (b) Areas To Be Regulated. All lands within the boundaries of Oconto County are subject to the terms of this ordinance.
- (c) Administration. The administration of this ordinance is assigned to the Finance/Insurance Committee of the Oconto County Board of Supervisors. The County Clerk is authorized to execute all necessary conveyances to purchasers and to former owners as permitted herein upon the approval of said conveyance by the Finance/Insurance Committee.
- (d) In Rem Foreclosure. From and after March 1, 2021, the Oconto County Board of Supervisors elects to adopt the provisions of Section 75.521, Wis. Stats., for the purpose of enforcing tax liens in such county in the cases where the procedure provided by such section is applicable.

(e) Procedures. Real estate to which the County has acquired title by delinquent tax procedures may be sold only under the procedures of this Section.

- (1) Appraisal
 - (A) Before placing a parcel for sale, the Finance/Insurance Committee at its discretion may determine the appraised value of the parcel or may have an appraisal made by a certified appraiser.
 - (B) Parcels which have been advertised for sale by publication at least once may have the appraisals for such parcels adjusted by the Committee.
- (2) Notice of Sale. Public notice of the sale of real estate shall be made by publishing a Class 3 notice, under Chapter 985, Wis. Stats., in a newspaper of general circulation within the County. Notice shall also be given to the clerk of the city, village, or town in which the real estate is situated at least three (3) weeks prior to the sale.

(3) Type of Sale

- (A) (i) The County Treasurer shall send all tax deeded parcels to Wisconsin Surplus Online Auction. On the first occasion any parcel is held for sale. No bid shall be accepted for less than the appraised value of the parcel approved by the Committee. The sale and the award to the successful bidder shall be approved by the Finance/Insurance Committee.
- (ii) In the event that the bidder fails to close the sale of the property by providing the balance due within ten (10) days, the parcel will then be re-listed on the Wisconsin Surplus Online Auction.
- (B) If no bids are received, or the bids received are less than the appraised value, after publication of the Class 3 notice, the sale of the property shall then be advertised by publication of a Class 1 notice, under Chapter 985, Wis. Stats. in a newspaper or official circulation within the County.
- (C) If no bids are received or the bids received are less than the appraised value after publication of the Class 1 notice, the Committee may offer a parcel for sale through real estate brokers, advertisements or other appropriate means.
- (D) After a parcel has been advertised for sale at the appraised value, a list of the available parcels shall be maintained and shall remain for sale. Bids shall be taken up by the Finance/Insurance Committee at the regular monthly Committee meeting. For these parcels, the Committee is authorized to accept any bid which is determined to serve the interests of Oconto County. No bids on these parcels shall be accepted after November 30th of the year preceding the regularly scheduled Land Sale in May of each year.
- (E) Prior to offering tax delinquent parcels for public sale in the first instance, the Committee may accept an offer to purchase from a municipality, the State of Wisconsin or the U.S. Government for any value which is deemed to serve the interests of Oconto County.

SECTION 2: This ordinance shall take effect after passage and publication as provided by law.

Submitted this 18th day of February, 2021.

By: FINANCE & INSURANCE COMMITTEE

Paul Bednarik, Chair
Alan Sleeter
Gary Frank
Gregory Sekela
Douglas McMahon

Electronically Reviewed by Corporation Counsel on 02.08.2021 - BLE

Adopted by an electronic vote: 29 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 Vacant

STATE OF WISCONSIN
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: February 18, 2021 Kim Pytleski, County Clerk