

## **CHAPTER 13 TAXATION**

**13.01 Sales and Use Tax.**

**13.02 In Rem Tax Foreclosure Procedure Adopted.**

**13.03 Sale of Tax Deeded Land.**

**13.04 Sale of Tax Deeded Land to Former Owner.**

### **13.01 SALES AND USE TAX**

- (1) Pursuant to the authority granted by section 77.70, Wisconsin Statutes, there is hereby imposed upon all retailers a Sales and Use Tax, at the rate of 0.5% of the gross receipts from the sales, lease, or rental of personal property, as set forth in SubChapter V, Chapter 77, Wisconsin Statutes and section 77.71 of Wisconsin Statutes. Such Sales and Use Taxes shall be imposed in their entirety according to the requirements of SubChapter V of Chapter 77, Wisconsin Statutes.
- (2) This ordinance shall be effective October 1, 1995 and after the date of its publication in the official county Newspaper.
- (3) A certified copy of this ordinance shall be delivered to the Secretary of the Department of Revenue of the State of Wisconsin at P.O. Box 8933, Madison, Wisconsin, 53708.
- (4) All funds generated pursuant to section 77.70 of Wisconsin Statutes may only be appropriated for property tax relief and it may not be used for any new or expanded County services.

(History: Res. 05/16/1995; Res. 2005-07-02; Res. 2015-02-10; Res. 2016-06-04)

### **13.02 IN REM TAX FORECLOSURE PROCEDURE ADOPTED**

From and after October 17, 1983, the County of Trempealeau elects to adopt the provision 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.

(History: Res. 10/17/1983; Res. 2016-06-04)

### **13.03 SALE OF TAX DEEDED LAND**

- (1) The management and sale of all tax deeded lands, as that term is defined in section 75.35(1), Wis. Stat., shall be solely vested in the Executive/Finance Committee of the County Board, hereafter referred to in this section as "Committee."

- (2) The Committee shall have the authority to manage and sell by Quit Claim Deed, tax deeded lands in the County.
- (3) **Procedures for sale.**
  - (a) All properties shall be appraised as to their fair market value.
  - (b) The Committee shall have the power to contract with such appraisers and other persons to manage such properties, repair them as determined necessary to promote their sale, and do such other acts as may be necessary to preserve the properties and expedite their sale in the most cost effective manner, including the listing of each property with a licensed real estate broker if deemed necessary.
  - (c) The Committee shall have the authority to direct the County Clerk to execute quit claim deeds for the conveyance of tax deeded property upon their sale.
  - (d) With the assistance of the County Treasurer and Corporation Counsel, the Committee shall follow the requirements of sections 75.36 and 75.69, Wis. Stats., in the sale of property and distribution of proceeds.
  - (e) The appraisal of Real Estate required by Section 75.69(1), Wis. Stat., shall be performed by the Committee.
- (4) Each year the Committee shall prepare a budgetary request for the costs of acquisition, management and sale of tax deeded properties to be included with the County Treasurer's budget.

(History: Res. 09/25/1989; Res. 2006-09-02; Res. 2012-09-03; Res. 2015-02-12; Res. 2016-06-04)

#### **13.04 SALE OF TAX DEEDED LAND TO FORMER OWNER**

- (1) The former owner of tax deeded real estate, the owner's spouse, or the owner's estate may buy back such tax deeded real estate from Trempealeau County.
- (2) Such right to buy back real estate shall be limited to 30 days from the mailing of a notice of entry of judgment, or 60 days from entry of judgment if notice is not mailed, or for a longer period if just cause for an extension is determined by the Executive/Finance Committee of the County Board
- (3) Before the Executive/Finance Committee may convey the property back to the owner, spouse, or estate the county must be paid the total of all delinquent and current taxes, penalties, and interest owing on the real estate, the amount of property taxes that would have been owed on the property for the year during which the sale occurred as if the county had not taken title to the property, all costs to the county in acquiring title and holding the

real estate which would include among other expenses, title searches, publications, special assessments, insurance, repairs and upkeep of the property.

- (4) The county will not re-convey only select portions of the real estate. The owner, spouse or estate must repurchase all parcels of the owner which were foreclosed by the county unless the Committee determines that it is in the best interest of the county to convey only that part which the owner wishes to repurchase.
- (5) If the county's actions in taking title to the real estate had the effect of discharging the lien of any mortgages or judgments which were of record and were in effect for less than 10 years, then the person buying back the real estate must produce satisfactions of such liens within time limits set by the Committee before such real estate may be conveyed by the county. This section is not intended to create any cause of action against the county in the event such liens are not paid.

(History: Res. 09/21/1992; Res. 2015-02-11; Res. 2016-06-04)