

## CHAPTER 75

### LAND SOLD FOR TAXES

75.001	Definitions.	75.285	Action; condition precedent.
75.002	Timely payment.	75.29	Actions of ejectment, when barred.
75.01	Redemption.	75.30	Action by original owner if deed is void, when barred.
75.03	Redeeming lands of minors or individuals adjudicated incompetent.	75.31	"Possession" defined.
75.04	Redemption receipt and entries.	75.32	Taxation and sale of lands held by counties.
75.05	Disposition of redemption money.	75.35	<b>Sale of tax-deeded lands; purchase of adjacent lands.</b>
75.06	Applicability of chapter to 1st class cities.	75.36	County acquisition and sale of property.
75.07	Redemption notices; publication.	75.365	Agreements as to delinquent taxes.
75.09	Notice, how posted.	75.37	Waste on land subject to a tax certificate.
75.10	Mistake in notice.	75.375	Waste on lands subject to a tax certificate; penalty.
75.105	Cancellation of delinquent real property taxes on property contaminated by hazardous substances.	75.377	Inspection of property subject to tax certificate.
75.106	Assignment of property contaminated by hazardous substances.	75.39	Action to bar former owner.
75.11	Compensation of printer.	75.40	Action, where and how brought.
75.115	Rights of persons who have an interest in mineral rights.	75.41	Complaint.
75.12	Deed, notice of application for.	75.42	Defense, answer.
75.13	Filing affidavit.	75.43	Election to receive deposit; costs.
75.14	Deeds, execution of; rights under; evidence.	75.44	Release.
75.143	Defer taking of tax deed.	75.45	Deed as evidence.
75.144	Rights of persons claiming adverse possession.	75.46	Trial; defendant's interest.
75.145	Correction of description by action.	75.47	Separate trials.
75.16	Deed, by whom executed; form.	75.48	Effect of judgment.
75.17	Transfer of contaminated land to a municipality.	75.49	Judgment for defendant.
75.19	Foreclosure of certificate.	75.50	Unknown owners.
75.195	Extended time for beginning tax foreclosure.	75.52	Judgment a bar, when.
75.20	Limitations on certificates and issue of deeds; life of tax certificate liens.	75.521	Foreclosure of tax liens by action in rem.
75.22	Validity; immaterial errors.	75.54	Reassessment of taxes by order of court.
75.23	Canceled deeds, certificates of county clerk.	75.55	Application of section 75.54.
75.24	Limitation, claims under illegal deed or certificate.	75.61	Actions related to tax certificates.
75.25	Lien of reassessed tax.	75.62	Procedure in actions related to tax certificates.
75.26	Limitation.	75.63	Ejectment as to public lands; conditions.
75.27	Limitation on former owner.	75.64	No jurisdiction; issue of deed postponed; deposit.
75.28	Application of all limitations.	75.67	Procedure in populous counties containing authorized city.
		75.69	<b>Sale of tax delinquent real estate.</b>

NOTE: 1987 Wisconsin Act 378, which repealed and recreated chapter 74, made substantial amendments to chapter 75. Act 378 contains explanatory notes.

**75.001 Definitions.** In this chapter, unless the context clearly indicates otherwise:

(1) "Tax" means real property taxes, special assessments as defined under s. 74.01 (3), special charges as defined under s. 74.01 (4) and special taxes as defined under s. 74.01 (5).

(2) "Tax deed" means a tax deed executed under s. 75.14, a deed executed under s. 75.19 or a judgment issued under s. 75.521.

History: 1987 a. 378.

**75.002 Timely payment.** (1) When payment is required under this chapter to be made on or before a certain date, the payment is timely if it is mailed in a properly addressed envelope, postmarked before midnight of the last date prescribed for making the payment, with postage prepaid, and is received by the proper official not more than 5 days after the prescribed date for making the payment.

(2) A payment which fails to satisfy the requirements of sub. (1) solely because of a delay or administrative error of the U.S. postal service shall be considered to be timely made.

History: 1987 a. 378.

**75.01 Redemption.** (1) (a) As used in this subsection, "recording" means the presentation of a tax deed to the register of deeds for record and acceptance of it.

(b) Any person, prior to the recording of a tax deed based on a tax certificate issued on land for nonpayment of taxes, may redeem the land described in the tax certificate. Redemption shall be made by paying to the county treasurer the amount of the unpaid taxes stated in the tax certificate plus the interest and penalty as provided under s. 74.47, computed from the date of accrual as specified in the tax certificate plus any other charges authorized by law to be imposed on the tax certificate following its issuance.

If there is a redemption before the recording, the tax deed, as it relates to the land redeemed, shall be void.

(c) The provisions of this chapter relating to redemption, conveyance, rights of action, limitation and other proceedings shall apply to all swamp and overflowed lands that have been or may be contracted for sale by any county board.

(4) (a) Redemption of land subject to a tax certificate may be made in partial payments of not less than \$20, unless the county treasurer agrees to accept a smaller amount. The making of partial payments shall not operate to extend the period of redemption.

(b) Each partial payment shall be applied first to pay all charges authorized by law, then to pay the interest and penalty accrued and then to pay the principal of the tax. The portion of the payment to be applied as principal shall be ascertained by dividing the amount of the payment by the sum of one plus a figure that is the product of either .01 or a decimal reflecting the applicable percentage under s. 74.47, multiplied by the number of months of delinquency, counting any part of a month as a full month. This amount of principal shall be deducted from the amount offered in payment and the remainder of it shall be the interest accrued from the date of accrual specified in the tax certificate on that portion of the tax that is offered to be paid. Interest on any new balance of principal sum shall be figured from the date of accrual specified in the tax certificate.

History: 1977 c. 26; 1981 c. 167; 1987 a. 378.

Redemption under sub. (1) (b) may occur up to the time of the filing of a valid tax deed. The filing of a void tax deed does not prevent redemption. There is no authority for the retroactive amendment of a void tax deed. *Theige v. County of Vernon*, 221 Wis. 2d 731, 586 N.W.2d 15 (Ct. App. 1998), 97-0959.

An owner is entitled to redeem part of a parcel of land sold for taxes before the tax deed is recorded by filing with the county treasurer an application for proration of taxes containing a legal description of the portion sought to be redeemed. 58 Atty. Gen. 39.

An interested person may redeem land sold for the nonpayment of taxes up until the time a tax deed conveying the same is recorded. 63 Atty. Gen. 592.

**75.32 Taxation and sale of lands held by counties.** Real property upon which the county holds a tax certificate shall continue liable to taxation, but when a tax deed shall be issued to the county such property shall thereafter be exempt from taxation until the same is sold by the county. The county clerk shall annually, before February 1, furnish to the assessors of each town a list of the lands in such town exempt under this section. Nothing in this section shall be so construed as to apply to lands owned by minors or persons adjudged mentally incompetent.

**History:** 1977 c. 29 s. 1647 (6); 1977 c. 83, 203; 1987 a. 378.

**75.35 Sale of tax-deeded lands; purchase of adjacent lands.** (1) **DEFINITION.** In this section “tax-deeded lands” means lands which have been acquired by a county through enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under s. 75.521 or other means.

(2) **POWER OF COUNTY TO SELL TAX-DEEDED LANDS.** (a) Except as provided in s. 75.69, any county shall have the power to sell and convey its tax-deeded lands in such manner and upon such terms as the county board may by ordinance or resolution determine, including without restriction because of enumeration, sale by land contract, or by quitclaim or warranty deed with mortgage from vendee to secure any unpaid balance of the purchase price. Such mortgage may be foreclosed in the same manner as any other mortgage. The title to lands conveyed by land contract shall remain in the county until fully paid for and in the event of default in such payment the county may foreclose the land contract with costs and reasonable attorney fees. When such land contract runs to a person or private corporation, the lands therein conveyed shall be placed on the tax roll and be subject to taxation the same as though absolute title thereto was vested in the purchaser under such land contract. Such purchaser shall be liable to pay all taxes against such land and in the event of failure to make such payment the county may pay the same and add the sum so paid to the amount due on the land contract.

(c) Any conveyance by land contract or deed or satisfaction of mortgage shall be executed by the county clerk under the clerk’s hand and the seal of the county.

(d) The county board may delegate its power to manage and sell tax-deeded lands to a committee constituted of such personnel and in such manner and compensated at such rate as the county board may by ordinance determine, provided that the compensation and mileage of county board members serving on such committee shall be limited and restricted as provided in s. 59.13 (2), or the county board may delegate the power of acquisition, management and sale of tax-deeded lands or any part of such power to such officer and departments of the county as the county board may by ordinance determine. Such ordinance shall prescribe the policy to be followed in the acquisition, management and sale of tax-deeded land and shall prescribe generally the powers and duties of such committee, officers, departments, employees and agents. The county board is authorized to engage licensed real estate brokers and salespersons to assist in selling such lands and pay a commission for such service and to advertise such sale in such manner as it deems proper. The county board may appropriate such sums of money as may be necessary to carry out the provisions of this section.

(e) Any county acting either by its board or by delegated authority as provided in this section may sell and convey tax-deeded lands to the former owner or owners thereof and such conveyance shall not operate to revive any tax certificate lien or any other lien whatsoever which was cut off and rendered void by the tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under s. 75.521 or other means by which the county acquired title to such land, nor shall it revive the lien of any tax certificate or tax dated subsequently to the date on which the county acquired its title. The enactment into statute law of the provisions of this paragraph shall not be deemed an expression of leg-

islative intent that the prior common law of this state was otherwise than as herein provided.

(f) If special assessments, as defined in s. 75.36 (1), levied on the tax-deeded land have not been settled in full under s. 74.29 or otherwise paid to the taxing jurisdiction that levied the special assessments, the taxing jurisdiction may purchase the tax-deeded land by notifying the county of its intent to do so at any time within one year after the period of redemption has expired but prior to the date upon which the tax-deeded land is sold to another person by the county. The amount for which the tax-deeded land may be purchased shall be the sum of the following:

1. All expenses incurred by the county to obtain marketable title to the property, except that the time of county employees and officers may not be included in those expenses. The county may establish a reasonable estimate of the average cost to obtain marketable title to property which it may use instead of determining the actual costs for any parcel sold by the county.

2. All amounts of unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties imposed under s. 74.47 previously paid to taxing jurisdictions by the county.

3. Any withdrawal tax and any withdrawal fee due under s. 77.84 (3) (b).

4. Any unpaid special assessments or special charges that were not levied by the taxing jurisdiction purchasing the tax-deeded land. The county shall pay any amounts received under this subdivision to the taxing jurisdiction which levied the special assessment or special charge.

(3) **PREFERENCE TO FORMER OWNER TO REPURCHASE.** The county board may, at its option, by ordinance provide that in the sale of tax-deeded lands, the former owner who lost his or her title through delinquent tax collection enforcement procedure, or his or her heirs, may be given such preference in the right to purchase such lands as such ordinance shall provide. Such ordinance may provide that such sale be exempt from any or all provisions of s. 75.69 if the net proceeds from the sale to the former owner as determined under s. 75.36 (3) will be sufficient to pay all special assessments and special charges to which the property is subject, including interest imposed under s. 74.47, or if the county settles in full with the taxing jurisdiction for special assessments, as defined in s. 75.36 (1), to which the property is subject. Such ordinance shall not apply to tax-deeded lands which have been improved for or dedicated to a public use by the county subsequent to its acquisition thereof.

(4) **PURCHASE OF ADJACENT LANDS.** A county may purchase lands adjacent to tax-deeded lands in cases where the county board determines that such purchase will improve the salability of such tax-deeded lands or will create access to streets or highways for lands lacking such access.

(7) **LIABILITY PRECLUDED.** Absent fraud, no county is liable for acts or omissions associated with the sale of property under this section.

**History:** 1987 a. 27, 378; 1989 a. 104; 1993 a. 184; 1995 a. 201; 2003 a. 228.

**Cross-reference:** See s. 59.52 (6) for power of county to direct county clerk to sell or contract for sale and conveyance of land owned by county, whether acquired by tax deed or otherwise.

An ordinance under sub. (3) allowed a mortgagor to reacquire foreclosed property free of the mortgage lien. *Bank of Commerce v. Waukesha County*, 89 Wis. 2d 715, 279 N.W.2d 237 (1979).

## 75.36 County acquisition and sale of property.

(1) **DEFINITION.** In this section, “special assessments” means unpaid installments of special assessments which were levied on real property prior to the date that the county acquired the real property by taking of a tax deed under this chapter. “Special assessments” includes amounts delinquent when the property became subject to a tax certificate, installments which became delinquent during the time the property is subject to a tax certificate and all installments payable after the date the county takes a tax deed under this chapter. “Special assessments” does not

certificate were not liable to taxation or because the taxes on the lands were paid prior to the inclusion in the tax certificate or because the lands have been redeemed according to law, the owner of, or any person interested in, the lands covered by the lien of the certificate may, at any time before final judgment is entered, deposit with the county clerk the amount for which the lands are delinquent, with interest from the date of the inclusion in the tax certificate to the date of the deposit and penalty as provided under s. 74.47, together with the legal charges on it.

(2) The clerk or treasurer shall retain such deposit until the final determination of the action, and if the certificate is vacated and set aside or if the issuing of the deed is permanently restrained, the money deposited shall, at the time of entry of judgment or at any later time, upon demand, be returned to the person depositing it. If final judgment is rendered in the action sustaining the validity of the inclusion of the land in a tax certificate, and of the tax certificate, the court shall compute the interest upon the certificate from the date of the deposit to the date of judgment and penalty as provided under s. 74.47 and add it to the costs and disbursements taxable in the action and to the amount of the deposit, and shall enter judgment against the plaintiff for the total amount, and no tax deed may be issued upon the certificate unless the plaintiff fails to pay to the clerk or treasurer, for the use of the owner of the certificate, the amount of the judgment within 20 days after its rendition, together with interest on it.

**History:** 1981 c. 167; 1987 a. 378.

**75.67 Procedure in populous counties containing authorized city.** (1) In counties having a population of 750,000 or more containing a city authorized to proceed under s. 74.87, whenever either such county or city acquires any property by tax deed or by quitclaim deed or by any other means, the issuance of other tax certificates and the redemption and cancellation thereof shall be as provided by this section.

(2) All tax certificates issued upon such property by such county or city on the same day or subsequent to the date of issuance of the certificate upon which such deed was acquired, and which certificates are owned by such county or city at the time of the acquisition of the property, shall be assigned to such county or city so owning such property. On any issuance of tax certificate subsequent to the acquisition of such property after the first Monday of August in any year, such county or city so owning such land shall be the exclusive recipient of the tax certificates. Any issuance of a tax certificate in violation of these provisions shall be null and void. It is the duty of the city and the county treasurer to give the other, as the case may be, written notice of the acquisition of such property within 24 hours, Sundays and holidays excluded, after such tax deed or other conveyance has been acquired; and upon receipt of such notice it is the duty of such treasurer, as the case may be, to make entry of such notice upon the treasurer's records.

(3) (a) Whenever such property has been so acquired, the city treasurer shall notify the county clerk and the county treasurer, or the county clerk shall notify the city treasurer, as the case may be, in writing thereof within 24 hours thereafter, Sundays and holidays excluded. The county treasurer or the city treasurer upon receipt of such notice shall forthwith charge the amount, without interest or penalties, of all city, county, state and metropolitan sewerage district current and delinquent taxes, all unpaid installments of special assessments and other assessments, charges and tax certificates which are liens upon the land, and which are held by or due to such county or city, as the case may be, and upon which the time limitations of s. 75.20 have not expired, to a "tax deed in force" account, and such taxes, assessments and certificates shall thereby be considered as paid or redeemed and such taxes shall be marked paid or redeemed on the tax roll, as the case may be; thereafter the amounts thereof owned by or due to such county shall be charged back against such city and such amounts thereof owned or held by or due to such city shall be credited to such city in the next tax levy upon such city by the county.

(b) On or before October 1 of each year, the city treasurer and the county treasurer shall respectively furnish the other with an itemized statement of the amounts so charged by the treasurer, as the case may be, to the city's or county's "tax deed in force" account as a result of tax deeds taken by the city or county. The county clerk shall include an itemized statement of such amounts in the apportionment filed by the clerk. If any such tax deed is set aside, the city treasurer and the county treasurer shall respectively credit the other with the amounts so charged with respect to the deed set aside, and the amounts and entries by either treasurer with reference thereto, comprising said amounts shall be as though no charge had been made to a "tax deed in force" account; and the city treasurer and the county treasurer, respectively, shall, on or before October 1 of each year, advise the other of such credits due.

(c) In the event that such property is so acquired by such city while the county tax roll is in the possession of its city treasurer, the latter shall consider such taxes as paid and mark the tax roll accordingly, and furnish the county treasurer with a statement thereof upon a form provided by the county. The city treasurer shall return such records to the county treasurer with the delinquent county tax roll, and shall receive credit therefor the same as for delinquent taxes. The amount for which such credit is given shall be included in the amount to be charged back to such city in succeeding apportionment of county taxes.

**History:** 1985 a. 135; 1987 a. 27, 378; 2017 a. 207 s. 5.

**75.69 Sale of tax delinquent real estate.** (1) Except as provided in sub. (1m), no tax delinquent real estate acquired by a county may be sold unless the sale and appraised value of such real estate has first been advertised by publication of a class 3 notice, under ch. 985. Any county may accept the bid most advantageous to it but, at the first attempt to sell the property, every bid less than the appraised value of the property shall be rejected. Any county is authorized to sell for any amount any land previously advertised for sale after advertising the sale of such land by publication of a class 1 notice, under ch. 985; except that no property may be sold for an amount that is less than the property's appraised value unless the county board or a committee designated by the county board has reviewed and approved such a sale and no property may be sold for an amount that is less than the amount of the highest bid unless the county board or a committee designated by the county board prepares a written statement, available for public inspection, that explains the reasons for accepting a bid that is less than the highest bid. In this subsection, "appraised value" means the value determined, at the discretion of the county board, by the county board, a committee designated by the county board, or a certified appraiser, as defined in s. 458.01 (7).

(1m) (a) Subsection (1) does not apply to counties with a population of 750,000 or more.

(b) Notwithstanding sub. (1), any county may advertise the sale of any or all of its real estate that has been tax delinquent for at least 4 years by publishing a class 3 notice under ch. 985, indicating in which municipality or municipalities and in which ward or wards the real estate is located and the place and date for filing written bids but without listing specific parcels or appraised values for the parcels, if the county makes readily available in the courthouse a list of the parcels and the appraised value of each parcel.

(2) This section shall not apply to exchange of property under s. 59.69 (8), to withdrawal and sale of county forest lands, nor to the sale or exchange of lands to or between municipalities or to the state.

(3) This section shall apply to all tax delinquent lands regardless of the date of acquisition by the county.

(4) No tax delinquent real estate may be sold by a county under this section unless notice of such sale is mailed to the clerk of the municipality in which the real estate is located at least 3 weeks prior to the time of the sale. Any county may sell tax delinquent real estate by open or closed bid.

**History:** 1983 a. 344; 1987 a. 378; 1995 a. 201; 2003 a. 123; 2017 a. 207 s. 5.