

**ORDINANCE**

**SUBJECT:** CHAPTER 4 – FINANCE

**COMMITTEE:** EXECUTIVE

**FIRST CONSIDERATION:** March 20, 2025

**FINAL CONSIDERATION:** April 15, 2025

**ORDINANCE #** 218 – 4/15 **PUBLICATION DATE** April 19, 2025

**The County Board of Supervisors of La Crosse County does ordain as follows:**

**AN ORDINANCE TO AMEND S. 4.02, "SALE OF DELINQUENT REAL ESTATE" OF CHAPTER 4  
("FINANCE") OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN**

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**ANALYSIS**

This Ordinance revision relates to the repurchase, advertising and sale of property acquired as a result of tax foreclosure. The Wisconsin legislature recently enacted 2023 Wisconsin Act 207, which clarified who is eligible to repurchase properties acquired by Wisconsin Counties through tax foreclosure litigation, as well as how rapidly Counties must appraise and advertise properties acquired as a result of tax foreclosure litigation. Substantive changes to Section 4.02 include:

- The addition of definitions of beneficiaries, heirs and owner-occupied single-family residences as it relates to tax foreclosed properties;
- The addition of a timeline for the Treasurer to notify former owners, former owners' heirs or former owners' beneficiaries that they may be entitled to a share of the proceeds of future sale of tax foreclosed properties;
- The addition of a timeline for the Treasurer to notify former owners, former owners' heirs or former owners' beneficiaries of the right to repurchase tax foreclosed properties;
- The addition of a timeline for former owners, former owners' heirs or former owners' beneficiaries to notify the Treasurer of an intent to repurchase tax foreclosed properties;
- The addition of a requirement that former owners, former owners' heirs or former owners' beneficiaries pay off, in full, all liens which were in existence on the tax foreclosed properties as of the day prior to the judgment of foreclosure in favor of the County, prior to exercising the right to repurchase, in addition to paying all delinquent taxes, interest, penalties, fees and costs owed to the County;
- The addition of timelines for the Treasurer to arrange for appraisal and advertising of tax foreclosed properties for sale.

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**INFORMATION:**

County Board Rules: Governing Body s. 2.02(8) states, in part: Ordinances are drafted by the Corporation Counsel. After the ordinance has been reviewed by a standing committee, each Supervisor will be given a copy of the ordinance showing the deleted language (grayed) and the new language (underlined) and an analysis of the intent of the ordinance. After introduction to the County Board, the ordinance shall be referred to the next monthly meeting unless waived by a 2/3 vote of the Supervisors present and a public hearing may be held if requested by a Supervisor. An amendment may be introduced and debated at either the original or the referred meeting. Copies of the ordinances of the County of La Crosse in their entirety are available with Corporation Counsel, County Clerk, or [www.co.la-crosse.wi.us/code/](http://www.co.la-crosse.wi.us/code/).

(rev. 3/03)

**ORDINANCE # 218 - 4/25**

**AN ORDINANCE TO AMEND S. 4.02, "SALE OF TAX DELINQUENT REAL ESTATE" OF  
CHAPTER 4 ("FINANCE") OF THE GENERAL CODE OF  
LA CROSSE COUNTY, WISCONSIN**

The County Board of Supervisors of the County of La Crosse does ordain as follows:

**Section 1.** Section 4.02 is amended to read:

**4.02 SALE OF TAX DELINQUENT REAL ESTATE.**

- (1) ELECTION TO PROCEED UNDER S. 75.521, WIS. STATS., IN RELATION TO THE ENFORCEMENT OF COLLECTION OF TAX LIENS. From and after February 18, 1982, the County elects to adopt the provisions of s. 75.521, Wis. Stats., for the purpose of enforcing tax liens in this County in the cases where the procedure provided by such section is applicable, and the County Treasurer need not, thereafter, proceed upon its tax sale certificates in cases where such section is applicable in any of the other methods provided by Ch. 75, Wis. Stats., or its charter provisions, but may do so at his or her option.
- (2) CHARGES FOR IN REM FORECLOSURES. In all cases where the County elects to enforce tax liens pursuant to s. 75.521, Wis. Stats., or any amendments thereto, a charge for the fees and costs incurred by the County in foreclosing the tax lien shall be assessed as a redemption cost and shall be determined by the County Board, subject to change from time to time.
- (3) DEFINITIONS. 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:
  - (a) **Beneficiary** shall have the meaning ascribed to such term in Wis. Stat. § 851.03
  - (b) **Heir** 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]
  - (c) **Owner-Occupied, Single-Family Residence** 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.)
  - (d) **Tax-deeded lands** shall have the meaning ascribed to such term in Wis. Stat. § 75.35(1).
- (4) 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.

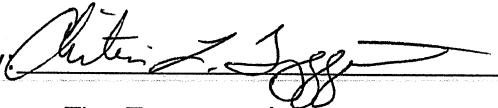
- (b) Pursuant to Wis. Stat. § 75.35(2)(d), the County Board of Supervisors hereby delegates to the County Treasurer the power to acquire, manage and sell tax-deeded lands including the power to determine which properties to acquire
- (c) Within 20 days of the County's acquisition of a tax-deeded land, 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.
- (d) Within 120 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 a certified appraiser as defined in Wis. Stat. § 458.01(7).
- (e) The following provisions in this Section (e) relate to tax-deeded lands that are owner-occupied, single-family residences. This Section (e) may, in the sole discretion of the Treasurer be applied to tax-deeded lands that are not owner-occupied, single-family residences.

1. Within 60 days of the County's acquisition of a tax-deeded land, the Treasurer shall provide notice to the former owner, the former owners heirs or the former owners beneficiaries right 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 such former owner's heir or beneficiary, 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 such former owner's heir or beneficiary, 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 convey the tax-deeded land to the former owner, or such former owner's heir or beneficiary, by quit-claim deed provided the former owner, or such former owner's heir or beneficiary, has provided the County with funds necessary to satisfy all costs and expenses due the County as provided in Wis. Stat. § 75.35(3).

- (f) Unless a tax-deeded land is repurchased under Section (4)(e), within 240 days of the County's acquisition of a tax-deeded land or 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 (4)(d). The publications shall include information regarding the method of sale to be utilized.

**Section 2.** This Ordinance shall take effect the day after passage and publication.

LA CROSSE COUNTY

By:   
Tina Tryggestad, County Board Chair

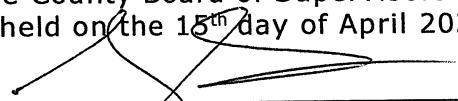
By:   
Ginny Dankmeyer, County Clerk

PASSED: April 15, 2025

PUBLISHED: **April 19, 2025**

STATE OF WISCONSIN  
COUNTY OF LA CROSSE

I, Ginny Dankmeyer, County Clerk of La Crosse County do hereby certify that this document is a true and correct copy of the original ordinance required by law to be in my custody and which the County Board of Supervisors of La Crosse County adopted at a meeting held on the 15<sup>th</sup> day of April 2025.

  
Ginny Dankmeyer, La Crosse County Clerk