

**Adopting Revision to Burnett County Code of Ordinances  
Chapter 62 Taxation**

1 To the Honorable members of the Burnett County Board of Supervisors;  
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3 **WHEREAS**, the Burnett County Treasurer has recommended amendments to the Burnett  
4 County Code of Ordinances, Chapter 62 – Taxation, Article II. Property Tax; and  
5  
6 **WHEREAS**, the amendments in Article II. Division 1. includes the addition of designating  
7 the county treasurer the authority to determine timeliness of payments due to delay or error on  
8 the part of the U.S. Postal Service, and includes the addition of authorizing the county  
9 treasurer to retain tax overpayments of \$2.00 or less and waive tax underpayments of \$2.00 or  
10 less; and  
11  
12 **WHEREAS**, the amendments in Article II. Division 2. includes the addition of definitions to  
13 determine the date a notice to a former owner is deemed to be delivered, includes the addition  
14 of limiting the time to six months for former owners to repurchase tax deed property, includes  
15 the removal of the cost of postal fee notification in the repurchase price, includes the addition  
16 of a flat fee service charge as part of the repurchase price, and includes the addition of the  
17 repurchase price to include the amount of the real estate taxes for the year of repurchase equal  
18 to the prior year real estate taxes when the property is tax exempt due to the recording of a tax  
19 deed; and  
20  
21 **WHEREAS**, the Administration Committee has reviewed and approved the proposed  
22 amendments.  
23  
24 **NOW, THEREFORE BE IT RESOLVED, THAT** the Burnett County Board of  
25 Supervisors does hereby amend the Burnett County Code of Ordinances per the attached  
26 approved language.  
27  
28 Respectfully submitted and recommended for adoption by the Administration Committee.  
29 Signed and dated this 17th day of May, 2021.  
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33 Don Taylor, Chair Gary Lundberg  
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36 Edgar Peterson, Vice-Chair Jim Paden  
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38 \_\_\_\_\_  
39 Gerald Pardun, Secretary Christopher Sybers  
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41 \_\_\_\_\_  
42 Donald Chell  
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State of Wisconsin  
County of Burnett

I, Wanda Hinrichs, the duly elected and qualified County Clerk in and for Burnett County, do hereby certify that the attached Resolution 2021-16, "Adopting Revision to Burnett County Code of Ordinances Chapter 62 Taxation" was adopted by the Burnett County Board of Supervisors at a legally assembled meeting at which a quorum was present and acted throughout. The date of passage was May 20, 2021.

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Wanda Hinrichs,  
Burnett County Clerk

Chapter 62 - TAXATION<sup>(1)</sup>

Footnotes:

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State Law reference— Taxation, Wis. Stats. ch. 77.

ARTICLE I. - IN GENERAL

Secs. 62-1—62-18. - Reserved.

ARTICLE II. - PROPERTY TAX<sup>(2)</sup>

Footnotes:

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State Law reference— General property taxes, Wis. Stats. § 70.01 et seq.

DIVISION 1. - GENERALLY

**(Addition) Determination of timeliness.**

The county treasurer is hereby delegated the authority to make a determination under section 74.69(3) Wis. Stats., as to whether or not a late payment was timely made because the sole reason it was not timely was a delay or administrative error on the part of the U.S. Postal Service.

**(Addition) Overpayment and underpayment of taxes.**

Unless otherwise provided by law, the County Treasurer may retain overpayments of taxes when the overpayment is two dollars (\$2.00) or less, unless such refund is specifically requested in writing within 60 days. Underpayments of not more than two dollars (\$2.00) may be waived when the administrative cost of collecting would exceed the amount of the underpayment. See Section 59.54(24) Wis. Stats.

Secs. 62-19—62-39. - Reserved.

DIVISION 2. - SALE OF TAX DEEDED PROPERTIES<sup>(3)</sup>

Footnotes:

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**Editor's note**— Ord. No. 2010-04, § 6, adopted July 22, 2010, repealed div. 2, §§ 62-40—62-42, in its entirety and §§ 1—5 of same said ordinance enacted a new div. 2, §§ 62-40—62-44, as set out herein. The former div. 2, §§ 62-40—62-42, pertained to similar subject matter and derived from Ord. No. 96-1, adopted Feb. 22, 1996.

**State Law reference**— Property tax collection, § 74.01 et seq.; lands sold for taxes, Wis. Stats. § 75.001 et seq.

**Sec. 62-40. - Administration committee.**

The administration committee is hereby delegated the authority by the Burnett County Board of Supervisors to manage and sell tax deeded lands. The Burnett County Clerk, County Treasurer, Corporation Counsel, Zoning Administrator and County Surveyor shall serve as advisory members to said committee.

- (1) It shall be the responsibility of this committee to establish the appraised value, pursuant to Wis. Stats. § 75.69(1), of all tax deeded properties to be sold by open or closed bid by the county, which appraised value shall then constitute the minimum bid necessary to sell such property at the first attempt to sell the property.
- (2) It shall be the responsibility of this committee to review any and all proposed sales or exchanges of lands to or between municipalities or to the state, of tax deeded land, pursuant to Wis. Stats. § 75.69(2) and to make recommendations to the county board, by resolution, before such conveyances are acted upon.
- (3) It shall be the responsibility of this committee to review any and all proposed exchanges of tax deeded land pursuant to Wis. Stats. § 59.69(8) for the purpose of promoting the regulation and restriction of agricultural and forestry lands and for the purpose of creating a park or recreational area and to make recommendations to the county board, by resolution, before such changes are acted upon.

(Ord. No. 2010-04, § 1, 7-22-2010; Res. No. 2015-12, 5-21-2015)

**Sec. 62-41. - Preference to former owner to repurchase.**

The procedures and provisions for sale of such tax deeded properties by the county, pursuant to Wis. Stats. § 75.35(3) shall be as follows:

- (1) This section shall apply to all tax deeded lands now owned by the county with a recording date of January 1, 2010, or after, as recorded in the office of the register of deeds, as well as lands which shall hereafter be acquired by tax deed.
- (2) The former owner who lost his or her title through the delinquent tax collection enforcement procedure, or his or her heirs, may be given preference in the right to repurchase such tax deeded properties.
- (3) The county treasurer shall notify the former owner by certified mail sent to the former owner's mailing address on the tax bill that the former owner, or his or her heirs, may be given preference to repurchase such tax deeded lands. If the former owner, or his or her heirs, does not request, in writing, to repurchase the property within 60 days after receipt of the notice, the former owner, and his or her heirs, forfeits all claim to repurchase the property.

**(Addition) (3a)** The notice shall be deemed delivered as of the earlier of:

1. The date the letter is actually received by the former owner;
2. The date a receipt is given for the letter by or on behalf of the former owner; or

3. The date the United States Postal Service indicates service by certified mailing cannot be completed.

**(Addition) (3b)** Failure to receive notice by the former owner shall not create a right in any person or persons to redeem tax deeded lands. In any event, no former owner, or his or her heirs, shall have any privilege of repurchase of tax deeded lands after (6) months from the date the county first takes tax title to the parcel of the former owner, provided notice is given by Sec. 62-41 (3).

- (4) Payment in full to repurchase such tax deeded lands must be received within 60 days from the date the county treasurer receives written notice to repurchase or the former owner, and his or her heirs, forfeits all claim to repurchase the property. Deed recording fees shall be the expense of the purchaser, payable at the time of repurchase.
- (5) The repurchase price shall be the total of all unpaid real estate taxes, special assessments, special charges, special taxes, delinquent utilities and fees, with interest thereon up to the date of repurchase, ~~(Removal) plus cost of repurchase notification.~~ **(Addition)** plus a service charge of \$100.00. If the property is exempt from real estate taxes as a county owned property on January 1 of the repurchase year, the repurchase price shall include an amount equal to the real estate tax from the previous year as shown on the Real Estate Property Tax Bill.
- (6) All sales shall be by quit claim deed.
- (7) All sales under this section shall be exempt from the provisions of Wis. Stats. § 75.69 if the net proceeds from the sale to the former owner as determined under Wis. Stats. § 75.36(3) will be sufficient to pay all special assessments and special charges to which the property is subject, including interest imposed under Wis. Stats. § 74.47, or if the county settles in full with the taxing jurisdiction for special assessments, as defined in Wis. Stats. § 75.36(1), to which the property is subject.
- (8) This section 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.
- (9) The county shall not retain mineral rights in sales under this section.
- (10) Purchaser shall be responsible for all real estate taxes due on the property for the year of the sale.

(Ord. No. 2010-04, § 2, 7-22-2010)

Sec. 62-42. - Procedure for sale.

The procedure for sale of such tax deeded properties by the county, pursuant to Wis. Stats. § 75.69, shall be as follows:

- (1) The county shall advertise the sale of all such real estate to be offered, by publication of a class III notice under [Wis. Stats.] ch. 985, pursuant to Wis. Stats. § 75.69. Such notice shall include a date certain by which sealed bids for the purchase of such property must be submitted to the County Clerk for Burnett County.
- (2) On the date and time set forth in said notice, the properties listed in the foregoing notice shall be sold by public auction. Such auction shall be commenced by the opening of the sealed bids for each parcel. Bidding will then be opened up to the persons present at the auction. Each parcel will then be sold to the highest bidder provided such bid is equal to or greater than the appraised value of the parcel in question.
- (3) All sealed bids of \$500.00 or less must include payment in full. All sealed bids of more than \$500.00 must include an earnest money deposit of ten percent of the bid price. In the event a higher bid is made and accepted at the public auction following the opening of the sealed bids,

such successful bidder shall make payment in full if the bid price is \$500.00 or less or make an earnest money deposit of ten percent if the bid price is over \$500.00.

- (4) The committee 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 administration committee 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 administration committee prepares a written statement, available for public inspection, that explains the reasons for accepting a bid that is less than the highest bid.
- (5) The county may also utilize an on-line auction service.

(Ord. No. 2010-04, § 3, 7-22-2010; Res. No. 2015-12, 5-21-2015)

**Sec. 62-43. - Alternative procedure for sale.**

The alternative procedure for sale of such tax deeded properties by the county, pursuant to Wis. Stats. § 75.35(2)(d), except as provided in Wis. Stats. § 75.69, shall be as follows: The committee may 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, whenever it determines this to be in the best interest of the county.

(Ord. No. 2010-04, § 4, 7-22-2010; Res. No. 2015-12, 5-21-2015)

**Sec. 62-44. - Provisions of sale.**

The provisions of sale for all tax deeded properties shall be as follows:

- (1) A sale shall consist of an individual parcel or an individual Voyager Village lot as stated in the sale brochure or advertisement. The purchase price of individual parcels may not be combined to qualify for a land contract.
- (2) All sales less than \$5,000.00 shall be in cash. All sales of \$5,000.00 or more shall be in cash or on land contract. All sales of \$500.00 or less shall be paid in full on the day of sale.
- (3) In the event the purchaser wishes to purchase on a standard form land contract, he/she shall make a down payment of 25 percent of the purchase price; ten percent on the day of sale and an additional 15 percent within 45 days. The remaining balance due shall be amortized over a period of five years and shall accrue interest, from the date of sale, at an annual rate of ten percent. All payments shall be made annually upon the anniversary date of the sale of such property. Partial releases shall not be given on land contracts. The purchaser shall be subject to the terms stated on the standard form land contract with a 60-day default period.
- (4) A standard form land contract is not available to any purchaser who has delinquent real estate taxes, special assessments, special charges, special taxes, delinquent utilities and fees due on properties owned by the purchaser which are situated in Burnett County, Wisconsin.
- (5) All sales of tax deeded properties shall be by quit claim deed. All land contracts or quit claim deeds shall be recorded at the purchaser's expense. The county will not provide an abstract or title insurance.
- (6) All sales shall be completed within 45 days of the sale or subsequent tender of subsections 62-42(4) and (5) money. If, due to the fault of the purchaser, said sale is not completed within the said 45 days, the county may keep all monies paid by the purchaser as liquidated damages, and the county may then sell said property to another purchaser.

- (7) Purchaser shall be entitled to take possession of the property upon the recording of the land contract or quit claim deed.
- (8) Purchaser shall be responsible for all real estate taxes due on the property for the year of the sale.
- (9) The county shall retain all mineral rights in all sales of tax deeded properties, except where such mineral rights may already be previously reserved in a third party not affected by such tax deed; unless the committee determines that retention of such rights is not in the county's interest.

(Ord. No. 2010-04, § 5, 7-22-2010; Res. No. 2015-12, 5-21-2015)

**State Law reference**— Authority to adopt procedure by ordinance, Wis. Stats. § 75.35(2)

Secs. 62-45—62-72. - Reserved.

ARTICLE III. - SALES AND USE TAX<sup>[4]</sup>

Footnotes:

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**State Law reference**— Sales and use tax, Wis. Stats. § 77.70 et seq.

**Sec. 62-73. - Authority and purpose.**

This article is enacted under authority of Wis. Stats. ch. 77, subch. V, and the county sales and use taxes imposed herein shall be used only for the purpose of directly reducing the property tax levy of the county.

(Ord. No. 88-4, § 1, 11-17-1988)

**Sec. 62-74. - Imposition of tax.**

There are hereby imposed county sales and use taxes at a rate of 0.5 percent in the manner and to the extent permitted as set forth in their entirety in Wis. Stats. ch. 77, subch. V, and acts amendatory thereto.

(Ord. No. 88-4, § 2, 11-17-1988)