



ORDINANCE NO. 194-04-2026

AMENDMENT OF CHAPTER 5 OF THE KEWAUNEE COUNTY CODE OF ORDINANCES

THE KEWAUNEE COUNTY BOARD OF SUPERVISORS DO HEREBY ORDAIN AS FOLLOWS:

1 WHEREAS, Wisconsin law requires counties to establish an ordinance that allows former owners, who
2 have lost title to real estate due to delinquent tax collection, the right to repurchase the property in specific
3 circumstances; and
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5 WHEREAS, The County of Kewaunee periodically acquires real estate through delinquent tax collection
6 procedures, and must have an ordinance in place in accordance with Section 75.35(3) of the Wisconsin
7 Statutes; and
8

9 WHEREAS, Current Section 5.02 of Chapter 5 of the Kewaunee County Code of Ordinances requires
10 changes to be compliant with law; and
11

12 WHEREAS, The Finance and Public Property Committee has reviewed and recommends amendment of
13 Chapter 5, Section 5.02 of the Kewaunee County Code entitled "Sale of Tax Delinquent Real Estate"; and
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15 WHEREAS, Amended Chapter 5, of the Kewaunee County Code of Ordinances is attached hereto and
16 incorporated herein by reference as if set forth in full; and
17

18 WHEREAS, Except as amended hereby, Chapter 5 of the Kewaunee
19 County Code remains unchanged and in full force and effect.
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21 NOW, THEREFORE, BE IT ORDAINED by the Kewaunee County Board
22 of Supervisors, duly assembled this 21st day of April 2026, that the Board
23 hereby adopts the attached amended Chapter 5 of the Kewaunee County
24 Code of Ordinances.
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26 BE IT FURTHER ORDAINED by the County Board that this Ordinance
27 shall be in full force and effect from and after its enactment and
28 publication.

Respectfully Submitted,

FINANCE AND PUBLIC PROPERTY COMMITTEE

Thomas Romdenne, Chair

Steven Agamaite

Doak Baker

Jeffrey Vollenweider, Sr.

Paul Zeitler

Table with 5 columns: Name, YES, NO, ABSENT, ABSTAIN. Rows include Agamaite, S., Augustian, A., Baker, D., Browne, S., Cochart, L., Guilette, N., Jahnke, S., Jelinek, J., Kroll, K., Lazansky, J., Lukes, J., Obry, R., Olson, D., Ortlieb, J., Paape, G., Patricia, B., Romdenne, T., Shelton, W., Teske, L., Zeitler, P., and TOTALS.

APPROVED AS TO FORM

David J. DePeau
Corporation Counsel

## Chapter 5

### Penalty for Delinquent Taxes Sale of Tax Delinquent Real Estate Electronic Tract Index

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- 5.01 Penalty for Delinquent Taxes
  - 5.02 Sale of Tax Delinquent Real Estate
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#### 5.01 Penalty for Delinquent Taxes

- (1) Purpose and Authority. The purpose of this ordinance is to impose an additional penalty on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll, as authorized by Wis. Stat. §74.47(2)(a).
- (2) Penalty. In addition to the interest rate on delinquent general property taxes, special assessments, special charges, and special taxes established by Wis. Stat. §74.47(1), Kewaunee County shall collect a penalty of 0.5% per month or fraction of a month.
- (3) Effective Date. This ordinance shall be effective on the day following the date of adoption by the Board of Supervisors of Kewaunee County.

#### 5.02 Sale of Tax Delinquent Real Estate

- (1) Applicable Statutes. The County shall comply with the provisions of Wis. Stats. §§ 75.35, 75.36 and 75.69 in the disposition of tax-deeded lands.
- (2) Definitions. The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, 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.) Nothing in the section shall modify the definition(s) of “single family”, “residence” or “owner-occupied” in any other section of the -Kewaunee County Code.

(d) **Tax-deeded lands** shall have the meaning ascribed to such term in Wis. Stat. § 75.35(1).

(3) Administration and Management of Tax-deeded Lands

(a) 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. The Treasurer may request assistance from other county departments and offices as needed.

(b) The County Board of Supervisors recognizes that there may be properties where it is undesirable for the County to acquire the property through the process set forth in Wis. Stats. Chap. 75, and hereby delegates to the Treasurer the authority to make such determination, subject to the approval of the Finance and Public Property Committee. The Treasurer may request the assistance of the Corporation Counsel to make this determination. In October of each year, the Treasurer shall provide a report to the Finance and Public Property Committee listing all properties the Treasurer has refused to foreclose upon with a reason for such refusal. If a property is not acquired for any reason that likely substantially affects the value of the property, the Treasurer may notify the appropriate assessor and request that the value of such property be reduced.

(c) Within 30 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 as found on the most recent 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 150 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 the Finance and Public Property Committee or a certified appraiser as defined in Wis. Stat. § 458.01(7).

(e) The following provisions in this subsection (e) relate to tax-deeded lands that are owner-occupied, single-family residences. This subsection (e) may, in the sole discretion of the Finance Committee, be applied to tax-deeded lands that are not owner-occupied, single-family residences.

- i. Within 30 days of the County's acquisition of a tax-deeded land, the Treasurer shall provide notice to the former owner of the former owner's, the former owner's heirs or the former owner's beneficiaries right to repurchase the tax-deeded land. Such notice shall be mailed to the former owner's last known address as found on the most recent tax bill unless the former owner has provided an updated address to the Treasurer's Office.
  - ii. 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. If such notice of intent to repurchase the tax-deeded land is made by the former owner's heir or beneficiary, such heir or beneficiary shall also provide documentation establishing their qualification as an heir or beneficiary of the former owner at the time the notice of intent to repurchase the tax-deeded land is given.
  - iii. 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 under subsection (e)(ii) within 30 days of the date of the title report, the County Clerk, on behalf of the County of Kewaunee, 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 subsection (e), within 240 days of the County's acquisition of a tax-deeded land (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 subsection (d). The publications shall include information regarding the method of sale to be utilized.
- (g) The Treasurer is authorized to sell tax-deeded lands by open or closed bid or engage a licensed real estate broker or salesperson to assist in selling any tax-deeded land.

- (h) The Finance Committee may accept the bid most advantageous to the County, but at the first attempt to sell a tax-deeded land, every bid less than the appraised value of the tax-deeded land shall be rejected. Tax-deeded land previously advertised for sale may be sold for any amount determined by the Finance Committee, but only after advertising the sale of such tax-deeded land by publication of a class 1 notice, under Wis. Stat. Chap. 985. No tax-deeded land may be sold for an amount that is less than the tax-deeded land's appraised value determined under subsection (d) unless the Finance Committee has reviewed and approved such a sale and no tax-deeded land may be sold for an amount that is less than the amount of the highest bid unless the Finance Committee prepares a written statement, available for public inspection, that explains the reasons for accepting a bid that is less than the highest bid. The Treasurer shall notify, by mail, the clerk of the municipality in which a tax-deeded land is located of the sale of a tax-deeded land at least three weeks prior to the time of the sale.
- (i) The Treasurer shall send to the former owner, or the former owner's heir or beneficiary, an IRS Form W-9 which the former owner, heir, or beneficiary shall complete and return to the Treasurer. The Treasurer shall send to the former owner any proceeds to which the former owner is entitled under Wis. Stat. § 75.36(2m)(a) by certified mail to the former owner's last known address. If the payment to the former owner is returned to the County or otherwise not claimed by the former owner within one year following the date the proceeds were mailed, the payment shall be considered unclaimed funds and disposed of pursuant to Wis. Stat. § 59.66(2). Neither the former owner nor any person making a claim for any funds under this subsection (i) is entitled to interest on sums owed by the County hereunder.
- (j) Subsection (f), (g), (h) and (i) do not apply to the withdrawal and sale of county forest lands, nor to the sale or exchange of lands to or between the County and a municipality or the state. (Ord. 194-04-2026; 04/21/26)

5.03 Electronic Tract Index.

- (1) Pursuant to Wis. Stat. §59.55, The Kewaunee County Register of Deeds is required to keep a tract index in the form of an electronic data processing system, which permits the indexing by legal description of each quarter section, sectional lot, town, city or village lot or other subdivision of land in the county, of any deed, mortgage or other instrument affecting title to or mentioning a tract or any part thereof and where such instrument has been recorded or entered.

- (2) When the electronic tract index is fully implemented, the Register of Deeds shall discontinue the use of the tract index books previously used for this purpose.
- (3) This ordinance shall take effect upon passage and publication.