

Chapter 5

Penalty for Delinquent Taxes Preference for Tax Deeded Lands Electronic Tract Index

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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 Preference to former owner to repurchase the sale of tax-deeded lands

- (1) Authority. The Kewaunee County Board of Supervisors hereby elects to give preference to former owners of tax-deeded lands pursuant to Wis. Stat. §75.35(3).
- (2) Former Owner Preference. Kewaunee County will, subject to sub. (4), give preference to and accept an offer to purchase tax-deeded lands from a former owner who lost his or her title through delinquent tax collection enforcement procedures, provided said offer to purchase is sufficient to pay unpaid real property taxes, delinquent taxes, interest, penalties, special assessments, special charges, special taxes, and any other costs incurred by Kewaunee County in the delinquent tax collection. Kewaunee County may, at its discretion, extend this preference to heirs of a deceased former owner.

- (3) A sale of tax-deeded land made under this ordinance shall be exempt from any or all provisions of Wis. Stat. §75.69 if the net proceeds from the sale to the former owner as determined under Wis. Stat. §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. Stat. §74.47, or if the County settles in full with the taxing jurisdiction for special assessments to which the property is subject.
- (4) Tax-deeded lands which have been improved or dedicated to a public use by the County subsequent to its acquisition are specifically excluded from the operation of this ordinance.

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.