

CHAPTER 3

TAXATION, UNCLAIMED PROPERTY & DONATIONS

3.01 County Sales and Use Tax (Ord. #3-87)

3.02 Sale of Tax Delinquent Land (Ord. #4-96; ORD #1-2012; ORD.#2-2013)

3.03 Abandoned, Unclaimed or Forfeited Property (Ord. #2-99)

3.04 Gifts and Donations

(Revised by Res. #36-2003, ORD. #10-2006 & ORD. #4-2007; ORD #1-2012; ORD #2-2013)

3.01 COUNTY SALES AND USE TAX.

(1) **AUTHORITY AND PURPOSE.** This section is enacted under authority of Subchapter V, Ch. 77, Wis. Stats., and the County sales and use taxes imposed herein shall be used for the purpose of directly reducing the property tax levy of the County.

(2) **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 Subchapter V, Ch. 77, Wis. Stats., and acts amendatory thereto.

(3) **EFFECTIVE DATE.** This section shall become effective April 1, 1988, and the sales tax and interest collected shall be credited to the property tax levy of the following year.

3.02 SALE OF TAX DELINQUENT LAND. (ORD #4-96; Revised by ORD #1-2012; ORD #2-2013)

(1) **PURPOSE AND APPLICABILITY.**

The purpose of this Section is to establish procedures for the sale of tax delinquent real estate acquired by the County pursuant to Chapter 75, Wisconsin Statutes. This Section applies exclusively to the sale of tax delinquent real estate acquired by Langlade County. *The County may initiate procedures to acquire tax deed for tax delinquent real estate by the "Notice of Application for Tax Deed" process as set forth by Section 75.12, Wisconsin Statutes, or by "Foreclosure of Tax Liens by Action In Rem" as set forth by 75.521, Wisconsin Statutes.*

This Section does not apply to the exchange of property pursuant to Section 59.69(8), Wis. Stats., to the withdrawal and sale of County forest lands, or to the sale or exchange of lands to or between municipalities or to the State. Nor does this Section apply to the subsequent conveyance of real estate acquired by Langlade County under Chapter 75, Wis. Stats., and held for public uses or public purposes of any nature, pursuant to Section 59.06, Wis. Stats.

(2) **LAND SALES COMMITTEE.**

The Land Sales Committee (hereinafter Committee) shall consist of the members of the Finance Committee of the County Board, the County Clerk and the County Treasurer, which Committee shall have the power and authority to manage and sell tax delinquent real estate pursuant to the provisions of this section.

The Committee is authorized to sell or convey tax-deeded lands by any manner and upon such terms as authorized by law under Sections 75.35 and 75.69, Wis. Stats., including but not limited to: advertising for sealed bids, public auction, conveyance to the municipality where the property is located, exchange of property for a public purpose, and redemption by former owner(s). Consistent with this authority, the Committee shall enact policies to be followed in the acquisition, management and sale of tax-deeded land.

The Committee shall have the authority to engage licensed real estate brokers and salespersons to assist in selling tax-deeded properties and pay a commission for such services and to advertise land sales in such manner as the Committee deems proper.

(3) **ANNUAL REPORT.**

The County Clerk shall present the County Board with a list of all lands sold, their appraised value and the sales price at the end of each year.

3.03 ABANDONED, UNCLAIMED OR FORFEITED PROPERTY (Ord. 2-99)

(1) **PURPOSE.** The purpose of this regulation is to establish procedures for abandoned, unclaimed or forfeited property in the possession of Langlade County.

(2) **PROPERTY SUBJECT TO THIS SECTION.** "Property is to be interpreted in its broadest

sense and includes, but is not limited to, due to enumeration: any goods, chattels, money, notes, bonds, stocks, animals, furniture, merchandise, or similar tangible or intangible items.

(a) Any property of unknown ownership in the possession of Langlade County which remains unclaimed for a period of thirty (30) days after Langlade County has taken possession shall be deemed abandoned and become the property of Langlade County.

(b) Any property of known ownership shall be deemed abandoned and become the property of Langlade County if said property remains unclaimed for a period of thirty (30) days after notice is mailed to the owner of record.

(c) Any property forfeited to Langlade County pursuant to lawful order of the Court.

(3) PROPERTY NOT SUBJECT TO THIS SECTION.

(a) Abandoned vehicles are regulated by Section 7.08 of the Langlade County Code of Ordinances and are not subject to this section.

(b) This section does not apply to any property that is lost and found, and turned over to the Langlade County Sheriff's Department by the finder. Lost and found property in the possession of the Langlade County Sheriff's Department shall be disposed of pursuant to applicable state statutes.

(c) For any property for which a statutory provision exists regarding the retention and disposal of such property, then such State Statute shall control (such as: Secs. 59.66(3), 66.0139, 170.07-.11 and 177.13, Wis. Stats.)

(d) This section does not apply to real estate or recorded interests in land.

(4) METHOD OF DISPOSAL.

(a) If the owner of the property is known, then the owner of the property shall be notified by mail sent to the owner's last known address. The notice to the owner shall contain a description of the property in Langlade County's possession and advise that any property unclaimed after thirty (30) days from the date the notice was mailed shall be deemed abandoned. Any property that remains in the possession of Langlade County thirty (30) days from the date of mailing the notice to the owner of record shall become the property of Langlade County and may be disposed of pursuant to the County's policy. The owner of record shall pay any accrued storage fees pursuant to subsection 4 of Section 3.03 before the property may be released to the owner.

(b) If the owner of the property is unknown, then any property which remains unclaimed for a period of thirty (30) days is deemed abandoned and may be disposed of pursuant to the County's policy. Any property deemed abandoned shall become the property of Langlade County.

(c) Any property forfeited to Langlade County by lawful order of the Court shall be disposed of pursuant to the terms and conditions of the forfeiture order. In the absence of any specific Court order for the disposition of the forfeited property, the property may be disposed of pursuant to the County's policy.

(5) **STORAGE FEES.** Any property remaining unclaimed beyond the requisite thirty (30) day time period may be subject to a storage fee on a per day basis commencing the first day after the expiration of the thirty (30) day period and continuing until such time as the property is reclaimed.

3.04 GIFTS AND DONATIONS.

The following procedures shall be initiated for the acceptance of gifts and donations:

(1) The County Clerk shall develop a form setting forth the name of accepting official, date, item offered and value of item to be accepted by the County.

(2) Each County agency head to whom a gift or donation is offered shall fill out the form as described in sub. (1) and shall refer the form to the agency head's oversight committee or, if the agency head has no oversight committee, to the Public Property Committee.

(3) The committee to whom the gift or donation is referred shall determine whether the gift or donation would result in special treatment or privileges to the donor, whether the gift or donation would distort the County agency's activities or otherwise result in a burden on the County or its citizens or whether the gifts or donations would be utilized for the common good.

(4) The committee receiving the referral shall recommend to the full County Board to either accept, decline or conditionally accept any gift after such review and the full County Board, at its next regularly scheduled meeting, shall vote on whether to accept, decline or conditionally accept such gift or donation.

Updated 3/2013