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A RESOLUTION to allow the purchase of foreclosed property by former owners within 90 days of foreclosure by County Board of Supervisors of Milwaukee County by adoption of the following resolution:

WHEREAS, after a two year grace period allowed for payment of delinquent taxes, the Milwaukee County Treasurer can foreclose on property whose taxes remain delinquent; and

**WHEREAS**, the property owners with delinquent taxes receive periodic billing notices throughout that two year period which also remind them of potential pending foreclosure for non-payment of property taxes; and

WHEREAS, property owners with delinquent taxes are given courtesy letters before the foreclosure process begins, are given numerous opportunities to establish a payment plan, are advised of available community resources for financial counseling, are sent certified letters notifying them when the final foreclosure process will be initiated, are listed in a pending foreclosure notice on three different occasions in area newspapers, and are notified of the court hearing date and their right to a court appearance. These notices are undertaken by the Treasurer in order to allow maximum opportunity of property owners to avoid foreclosure; and

**WHEREAS**, even with these numerous notices, sometimes owners or their families or heirs still request that the Treasurer allow delinquent property tax payments after foreclosure has taken place; now, therefore

**BE IT RESOLVED** that after the County has taken ownership of any foreclosed tax delinquent property, the County shall not sell or assign the property for a 90 day period; except that at any time within the ninety (90) days from the date that the court assigned title to the land to Milwaukee County, the County may declare that it will keep the tax deeded land for County use. The Milwaukee County Parks, Recreation and Culture Committee, or its successor committee with the approval of the County Board, shall have the authority to declare that the County intends to keep any tax deeded land(s); and

**BE IT FURTHER RESOLVED** that if the Parks, Recreation and Culture Committee, with the approval of the County Board or its successor committee, fails to declare that the County intends to keep any tax deeded land within the 90 day time specified within this section, the land shall be subject to the following provisions:

A. Any former owner(s) or his or her heir(s) who has lost his or her title to land through delinquent tax collection enforcement procedure shall have the right to

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- purchase such land back from the County within 90 days of foreclosure as authorized in Section 75.35 (3), Wis. Stats.
- B. Such former owner(s) or his or her heir(s) shall pay all of the delinquent taxes which were the basis for the taking of tax deed, plus interest, and any penalties established by law and all taxes owing to a taxing jurisdiction, special assessments, and other tax bill charges or fees as defined in Section 75.36(1), Wis. Stats., a pro rata share of the costs of the tax collection enforcement foreclosure process and any costs accrued by the County Real Estate Division, plus an additional sum of 3 percent of all the aforementioned amounts or \$200.00, whichever is greater.
- C. The former owner(s) or his or her heir(s) shall pay the taxes for the year in which the purchase from the County took place or the amount the taxes would have been in said year had the County not taken tax deed to the property.
- D. If the former owner(s) do not initiate their option to re-purchase with a written contract to repurchase the land within 90 days, the rights specified in this Ordinance to repurchase the property shall be forever lost.
- E. The preference granted to the former owner(s) or his or her heir(s) to purchase said property from the County is exempt from the provisions of Section 75.69, Wis. Stats.; and

**BE IT FURTHER RESOLVED**, that this Ordinance shall be in full force and effect after its passage and publication as provided by law.

Approved as to form:

44/3013

Corporation Counsel

Submitted by:

Daniel Diliberti

Milwaukee County Treasurer

Reviewed for risk factors:

Office of Risk Management

Zero budget impact