

TITLE 3 ► Chapter 2

Finance

Chapter 2 **Collection of Delinquent Taxes**

- 3-2-1 Statutory Authorization
- 3-2-2 Title Searches; Tax Delinquent Parcels

Chapter 2 Collection of Delinquent Taxes

Sec. 3-2-1 Statutory Authorization.

From and after November 16, 1949, Bayfield County elects to adopt the provisions of Sec. 75.521, Wis. Stats., for the purpose of enforcing tax liens in such county in the cases where the procedure provided by such section is applicable.

Sec. 3-2-2 Title Searches; Tax Delinquent Parcels.

Any person having the right to redeem a tax delinquent parcel under Sec. 75.521(5), Wis. Stats., in order to redeem such parcel shall be required to pay to the Bayfield County Treasurer, in addition to the taxes, assessments, and charges being foreclosed upon and the accrued interest thereon, an amount equal to the cost to the County for the title search for the parcel in question, under, and only under, the following conditions:

- (a) A notice has been sent to the owner of the tax parcel, as stated on the County's tax roll, at the address stated on the tax roll, at least thirty (30) days prior to the commencement of the title work, informing the owner of the cost of the title search and that such cost will be added to the amount required for redemption, if the taxes, assessments, and charges to be foreclosed upon and the accrued interest thereon, have not been paid within thirty (30) days of the date of the letter.
- (b) The taxes, assessments, and charges to be foreclosed upon and accrued interest thereon have not been paid within thirty (30) days of the date of the letter.

State law reference(s)--Sec. 75.521(5), Wis. Stats.