



# Office of Treasurer Dodge County

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## **Purchasing County Owned Real Estate**

*Why Dodge County has real estate for sale and how you can own it.*

Dodge County owns various properties throughout the county. These properties were obtained through the foreclosure process called "In Rem", and set forth by Wisconsin state statutes.

The process is triggered when there are outstanding unpaid real estate taxes, special assessments, special charges or special taxes remaining on Dodge County's "Sale Date" (the first working day in September) of the year taxes are due. At that time, the Dodge County Treasurer issues a tax certificate to Dodge County for the property as provided in WI Stat § 74.57 (2012 through Act 45). This means if a property owner fails to pay any outstanding charges as outlined above, plus interest and penalty, ownership of the property could eventually transfer to the county.

Formal foreclosure proceedings also begin annually on the Sale Date, when foreclosure starts on properties with delinquent taxes that were issued a certificate two years prior. So, to foreclose in 2016, it is the 2017 In Rem proceedings, on the 2013 tax year.

Dodge County holds the first lien on the property and once Dodge County takes ownership, all other liens and encumbrances are gone, unlike a sheriff's sale. A tax foreclosure by the county is a separate action, and different than a "Foreclosure Sale" or "Sheriff's Sale", which are not handled by the county treasurer's office. Before the county takes ownership of a property in lieu of delinquent taxes, three (3) notices are mailed. The last notice is mailed certified, with a returned receipt.

In spring each year, the Dodge County Taxation Committee reviews the In Rem properties and advertises them for sale. Usually, new properties are available late in spring, but also can be other times of the year. County-owned properties are usually sold through a sealed bid process or on Wisconsin Surplus Online Auction. Available properties are advertised once per week for three (3) consecutive weeks prior to the bid deadline and also posted online.

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