

Guide to the EC County Treasurer: Delinquent Tax Records, 1856-1934

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Summary Information

Title: Eau Claire County (Wis.). Treasurer: Delinquent Tax Records

Inclusive Dates: 1856-1934

Creator: Eau Claire County (Wis.). Treasurer

Call Number: Eau Claire Series 13; Eau Claire Series 16; Eau Claire Series 17; Eau Claire Series 23

Quantity: 9.7 c.f. (63 volumes)

Repository: Housed at the Area Research Center, William D. McIntyre Library, University of Wisconsin-Eau Claire; owned by the Wisconsin Historical Society, Library-Archives Division

Archival Locations: UW-Eau Claire McIntyre Library / Eau Claire Area Research Ctr.

Abstract: Records of delinquent personal property taxes for Eau Claire County. Includes returns showing name of town, date of tax, name of owner, description of land giving section, town, and range, number of acres, valuation, amount of tax, amount collected, total received by county treasurer, and date of payment; record of tax certificates issued for delinquent taxes showing date of issue, year taxes were delinquent, certificate number, amount of tax, fees, interest, total amount paid, and to whom certificate was issued; record of tax sales and redemption records kept by the county clerk showing lands sold for taxes, giving description of land, number of acres, year land sold for, date of sale, amount sold for, number of certificate, by whom bid off, date of redemption, by whom redeemed, amount redeemed for, date of execution of deed, to whom deeded, and occasionally date of destruction and remarks; and record of tax certificate accounts showing date

paid, certificate number, to whom sold, date of sale, amount of certificate, interest, and total amount received.

Language: English

Biography/History

Beginning in 1841 the county treasurer was responsible for receiving the county and territorial (state, since 1848) taxes collected by the town tax collectors and the delinquent returns recorded by the town clerk. The county treasurer then prepared a schedule of delinquent personal property taxes which was turned over to the sheriff for collection. For delinquent taxes on real property the county treasurer was responsible for compiling the list and description of delinquent properties, setting a date of sale, and advertising the sale in county newspapers. Each piece of property was sold at a price necessary to recover the taxes, interest, and charges. After the sale, the treasurer issued a tax certificate to each purchaser, providing payment was received within twenty-four hours of the sale. If no purchaser appeared for a parcel of land, it was assigned to the county. The original owner of the property could redeem the property any time prior to the sale and three years thereafter by payment of taxes, interest, and charges. Money received from redemptions was paid to tax certificate holders upon presentation of an order from the county clerk. If no redemption occurred, a tax deed was issued to the tax certificate purchaser once the three year limit had elapsed. (*County Government in Wisconsin*, pp. 221-226)

According to state law the records of tax sales had to include: a list with the description of all lands to be offered for sale, the notice of sale, affidavits of publication and posting, and a detailed statement of all lands sold to individuals or assigned to the county, giving a description of the land, name of owner, number of certificate, name of purchaser, and the purchase price. Prior to 1935 both the county treasurer and county clerk kept tax sales records. After 1935 only the county treasurer kept these records. (*County Government in Wisconsin*, p. 236)

Eau Claire County was created in October 1856. The first tax sale was held on September 9, 1857, and dealt with delinquent taxes for the preceding year. In 1856 and for several years thereafter, most lands were assigned to the county. By the 1890s, however, most land was purchased by individuals, with great quantities of land frequently going to a handful of buyers. The records of tax sales follow the prescriptions of the law, although the format of the records changed throughout the years. The bulk of the tax sales volumes which still exist are those of the county treasurer.

Scope and Content Note

The DELINQUENT TAX RECORDS include Tax Sales and Redemption Records (Eau Claire Series 16), Record of Tax Certificates Issued (Eau Claire Series 13), Delinquent Tax Returns (Eau Claire Series 23), and Tax Certificate Accounts (Eau Claire Series 17). Series 13, 17, and 23 are records of the County Treasurer. Series 16 originated in the County Clerk's Office.

The DELINQUENT TAX RECORDS provide thorough documentation of the tax sale process in Eau Claire County. When viewed as part of the larger study of land ownership in the county, the DELINQUENT TAX RECORDS offer information about individuals and corporations seeking to obtain land through tax sales. These records also include evidence that some individuals and corporations who were buying tax certificates were not paying taxes on certain lands that they already owned.

The Tax Sales and Redemption Records (Series 16) provide the most thorough view of tax sales. The other series reflect narrower aspects of the process. The Record of Tax Certificates Issued (Series 13) adds information regarding individuals who paid their delinquent taxes before the tax sale occurred, and the Delinquent Tax Returns (Series 23) provide information regarding all property, both real and personal, for which taxes were not paid. The Tax Certificate Accounts (Series 17) allow for easy access to sale information by name of purchaser.

Information concerning the actual transfer of land from one party to another can be found in the Grantor/Grantee Indexes and Deeds, but only in the DELINQUENT TAX RECORDS is it possible to see who was attempting to acquire property through the purchase of tax sales certificates.

Series 16, Tax Sales and Redemption Records (1856-1925), is the heart of the tax sales records. This series is arranged chronologically by year and thereunder sequentially by land description beginning with the town and range numbers in the southeast corner of the county. Unlike Series 23 (Delinquent Tax Returns) this series pertains only to those lands which were actually put up for sale. The Tax Sales and Redemption Records include information regarding the person to whom the land was sold, the certificate number, the date of redemption, the person who redeemed the land, the date of execution of the deed, the person to whom the land was deeded, and the person who was assessed for the land (from 1904 onward). This one series contains all of the basic information regarding the tax sale process.

Series 13, Record of Tax Certificates Issued (1905-1925), contains records of both tax certificates issued and tax receipts issued for delinquent lands. Tax receipts were issued to property owners upon payment of delinquent taxes and charges prior to a tax sale. This series provides the only information on tax receipts in the DELINQUENT TAX RECORDS. The Record of Tax Certificates Issued is arranged chronologically by tax year, then sequentially by receipt or certificate number. For each year information about tax receipts and tax certificates is listed separately. The series includes information on the date of issue of the receipt or certificate, the person to whom the receipt or certificate was issued, the amount of the receipt or certificate, and the number of the receipt or certificate. Series 13 occasionally lists receipts issued for delinquent income and personal property taxes, as well. The tax certificate information can be cross-referenced by certificate number with Series 16. The tax receipt information corresponds with Series 23 (Delinquent Tax Returns) through 1912 only, although cross-referencing is difficult because of the absence of receipt numbers in Series 23. The ability to cross-reference these records enables the researcher to determine for which lands the certificates and receipts were being issued. For the years 1913-1925, Series 13 is the only existing record of those individuals who initially failed to pay their taxes, but made payment before the tax sale occurred.

Series 23, Delinquent Tax Returns (1864-1912), contains the basic information about real estate and personal property taxes which were not collected on time. Within townships, this series is arranged chronologically by tax year and thereunder by land description. Series 23 includes the following categories of information regarding delinquent real estate taxes: the owner's name, valuation of the property, tax on the property, and the amount and date of payment of the delinquent taxes. Although the property owner's name is listed sporadically in the earliest years, it is recorded routinely

after 1876, well before 1904 when Series 16 contains the information. Delinquent personal property taxes are arranged alphabetically by individuals' names. Within the city of Eau Claire names are listed under separate ward headings. This portion of Series 23 includes the following categories of information: the valuation of the personal property, the tax on the personal property, the collection, interest and advertising fees, and the date of payment. This series is related to Series 16, Tax Sale and Redemption Records, by showing property on which taxes were not paid and were subsequently sold at a tax sale. The Delinquent Tax Returns also relate to Series 13, Record of Tax Certificates Issued, as noted above.

Series 17, Tax Certificate Accounts (1863-1934), covers information similar to Series 16, but is arranged by date of purchase and thereunder by the name of purchaser. This arrangement allows the researcher to ascertain quickly which individuals were purchasing large numbers of certificates. From 1869 onwards when certificate numbers are listed, this series can be cross-referenced easily to Series 16. After 1925, Series 17 is the only set of records of tax sales available. However, since this series does not contain land descriptions, it is virtually impossible to determine which parcels of land were sold. Nonetheless, these volumes have been preserved because they reflect the tax sale process during a time of agricultural depression.

Related Material

The Grantor/Grantee Index and the Deeds contain information pertaining to the final action of the tax sale process, the tax deed. When the Grantor/Grantee Index lists a tax deed as the type of instrument for the exchange of property, this indicates that the land was actually deeded to a new owner as a result of a tax sale. The Tract Index maintained by the Register of Deeds contains information regarding each conveyance or instrument affecting the title to each tract of land in the county.

Administrative/Restriction Information

Processing Information: Processed by Todd J. Daniels-Howell, U.W. Eau Claire ARC, April 24, 1985.

Search Terms/Subject Terms

- Property tax—Wisconsin—Eau Claire County
- Tax-sales—Wisconsin—Eau Claire County

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Eau Claire Series 13	Series: Record of Tax Certificates Issued, 1905-1925
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