

1969 Assembly Bill 147

Date published:
June 26, 1969

CHAPTER 88, LAWS OF 1969

AN ACT to amend 71.13 (3) (b) and (f) and 59.42 (8) (c) of the statutes, relating to the satisfaction of tax liens.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 59.42 (8) (c) of the statutes is amended to read:

59.42 (8) (c) Filing and docketing assignments or satisfactions of judgments or warrants, or assignment or satisfaction of any lien, ~~50 cents~~ \$1;

SECTION 2. 71.13 (3) (b) and (f) of the statutes are amended to read:

71.13 (3) (b) The sheriff shall, within 5 days after the receipt of the warrant, file with the clerk of the circuit court of his county a copy thereof, unless the taxpayer ~~shall make~~ *makes* satisfactory arrangements for the payment thereof with the department of taxation, in which case, the sheriff shall, at the direction of the department, return such warrant to it. The clerk shall docket the warrant as required by s. 270.745, and thereupon the amount of such warrant, together with interest ~~as provided~~ *required* by ~~s. 71.13 sub. (1)~~ shall become a lien upon the real property of the taxpayer against whom it is issued in the same manner as a judgment duly docketed in the office of such clerk. The clerk of circuit court shall accept, file and docket such warrant without prepayment of any fee, but he shall submit a statement of the proper fee semiannually to the department of ~~taxation~~ covering the periods from January 1 to ~~and including~~ June 30 and July 1 to ~~and including~~ December 31. The fees shall then be paid by the state as provided by par. (g), but the fees provided by s. 59.42 (8) for filing and docketing such warrants, *and a filing fee of \$1 for filing satisfactions of such warrants*, shall be added to the amount of the warrant and collected from the taxpayer when satisfaction or release is presented for entry. In counties wherein the clerk is compensated otherwise than by salary the fees may be paid by the state as provided by par. (g) and added to the amount of the warrant and collected as herein provided. The sheriff shall be entitled to the same fees for executing upon said warrant as upon an execution against property issued out of a court of record, to be collected in the same manner. Upon the sale of any real estate the sheriff shall execute a deed of the same, and the taxpayer shall have the right to redeem the ~~said~~ real estate as from a sale under an execution against property upon a judgment of a court of record.

(f) When the taxes set forth in a warrant together with penalties and interest to date of payment and all costs due the department of ~~taxation~~ have been paid to it, ~~the department shall issue a satisfaction of the~~

warrant and deliver or mail it to the taxpayer and the warrant shall be satisfied of record by the clerk upon presentation to him of such satisfaction and payment by the taxpayer of the fees due such clerk. ~~When or when~~ such warrant has not been paid or discharged, but the taxes for which such warrant was issued have been canceled or credited, the department shall issue a satisfaction of the warrant and file it with the clerk and said warrant shall be immediately satisfied of record by such clerk. *The department shall send a copy of such satisfaction to the taxpayer.* When such warrant has not been paid or discharged but the enforcement of same would, in the opinion of the department, result in depriving the taxpayer of a substantial right, the department may issue a release of said warrant and file same with the clerk who shall immediately make an entry of same of record, and it shall be held conclusive of the extinguishment of the warrant and all liens and rights created thereby, but shall not constitute a release or satisfaction of the taxes for which such warrant was issued.

Approved June 17, 1969.
