

1983 Assembly Bill 302

Date of enactment: May 10, 1984  
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1983 Wisconsin Act 476

AN ACT to amend 823.06 and 823.22 (4); and to create 74.58 of the statutes, relating to personal liability for delinquent taxes and other costs incurred by cities.

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

SECTION 1. 74.58 of the statutes is created to read:

**74.58 Personal liability for delinquent taxes and other costs.** (1) In this section:

(a) "City" means a city authorized by law to collect and sell its own taxes.

(b) "Property owner" means:

1. Any person who owns real property on which real estate taxes or special assessments are delinquent during the period to which the delinquency applies.

2. Any person who owns real property that is razed by a city under s. 66.05 (2), (5) or (8)(b).

3. Any person who owns real property on which an excavation is located that is filled by a city under s. 66.05 (6).

4. Any person who owns real property on which a public nuisance is abated under s. 823.04 or 823.22.

(2) As an alternative to, or in lieu of, proceeding against the real property, a city may proceed to collect delinquent real estate taxes and other costs as provided in this section.

(3) (a) A city may bring a civil action against a property owner to recover any of the following costs:

1. Delinquent real estate taxes and special assessments. A property owner is personally liable for the payment of delinquent real estate taxes and special assessments to the extent that the delinquency applies to taxes and assessments owed for the period during which the property owner owned the property.

2. The cost of razing property incurred under s. 66.05 (2), (5) or (8) (b).

3. The cost of filling an excavation incurred under s. 66.05 (6).

4. The cost of abating a public nuisance under s. 823.04 or 823.22.

(b) If real property is owned simultaneously by more than one person, the owners are jointly and severally liable for the payment of these costs, subject to this section.

(4) If a city proceeds against both the real property and the property owner to collect these costs, the city may not recover more than the amount owed, plus applicable interest and penalties.

SECTION 2. 823.06 of the statutes is amended to read:

**823.06 Expense of abating, how collected.** The expense of abating such nuisance pursuant to such warrant shall be collected by the officer in the same manner as damages and costs are collected upon execution; ~~and such~~ or may be collected by finding the defendant personally liable for these expenses, as provided in s. 74.58. The officer may sell any material of any fences, buildings or other things abated or removed as a nuisance as personal property is sold upon execution and apply the proceeds to pay the expenses of such abatement, paying the residue, if any, to the defendant.

SECTION 3. 823.22 (4) of the statutes is amended to read:

823.22 (4) The receiver appointed pursuant to this chapter shall have a lien, for the expenses necessarily incurred in the execution of the order, upon the premises upon or in respect of which the work required by said order has been done or expenses incurred. The municipality that sought the order declaring the property to be a public nuisance may also recover its expenses and the expenses of the receiver under subs. (3) (a) and (5) by maintaining an action against the property owner under s. 74.58.

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