

# State of Wisconsin



1997 Assembly Bill 478

Date of enactment: April 9, 1998  
Date of publication\*: April 23, 1998

## 1997 WISCONSIN ACT 72

AN ACT to amend 75.36 (2m) (intro.), 75.521 (5) and 75.521 (6) (form) of the statutes; relating to: publication of foreclosure notices; notices to former owners of tax-deeded property; and recovery of the costs of foreclosure of tax-deeded land.

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

**SECTION 1.** 75.36 (2m) (intro.) of the statutes is amended to read:

75.36 (2m) NOTICE; PROCEEDS. (intro.) Upon acquisition of a tax deed under this chapter if sub. (4) applies, the county treasurer shall notify the former owner, by registered mail or certified mail sent to the former owner's mailing address on the tax bill, that the former owner may be entitled to a share of the proceeds of a future sale. If the former owner does not request, in writing, payment within 60 days after receipt of that notice, the former owner forfeits all claim to those proceeds. If the former owner timely requests payment, the county shall send to the former owner the proceeds identified in sub. (3) (c) minus any delinquent taxes, interest and penalties owed by the former owner to the county in regard to other property and minus the greater of the following amounts:

**SECTION 2.** 75.521 (5) of the statutes is amended to read:

75.521 (5) RIGHTS OF PERSONS HAVING AN INTEREST IN PARCELS OF LAND AFFECTED BY TAX LIENS. Every person, including any municipal taxing district other than the county, having any right, title or interest in, or lien upon, any parcel described in such list may redeem such parcel by paying all of the sums mentioned in such list of tax

liens together with interest thereon and the reasonable costs that the county incurred to initiate the proceedings under sub. (3) plus the person's share of the reasonable costs of publication under sub. (6), or such portion thereof as is due for the interest therein or part thereof owned by such person which amount shall be determined by the county treasurer on application, before the expiration of the redemption period mentioned in the notice published pursuant to sub. (6), or may serve a verified answer upon the county treasurer of such county, as provided in sub. (7). The caption of such answer shall contain a reference to the number or numbers of the parcels concerned as shown by the treasurer's list. Such answer must be served on said county treasurer and filed in the office of the clerk of the circuit court within 30 days after the date mentioned in the notice published pursuant to sub. (6), as the last day for redemption. In the event of the failure to redeem or answer by any person having the right to redeem or answer within the time herein limited, such person, and all persons claiming under and through that person, from and after the date of the filing of said list of tax liens with the clerk of the circuit court, shall be forever barred and foreclosed of all his or her right, title and interest in and to the parcel described in such list of tax liens and a judgment in foreclosure may be taken as herein provided. Upon redemption as permitted by this section, the person redeeming shall be entitled to a certificate evidencing

\* Section 991.11, WISCONSIN STATUTES 1995-96: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

such redemption from the county treasurer of such county, describing the property in the same manner as it is described in such list of tax liens and the fact of such redemption shall be noted upon the tax rolls in the office of the county treasurer, who shall file a certified copy of such redemption certificate with the clerk of the circuit court and upon such filing, such clerk shall note the word "Redeemed" and the date of such filing opposite the description of said parcel on such list of tax liens. Such notation shall operate to cancel the notice of pendency of proceeding with respect to such parcel or such portion thereof. The person so redeeming shall be entitled to add the amount paid in redemption to the face amount of any lien which the person may have against said lands and to have interest thereon until paid.

SECTION 4. 75.521 (6) (form) of the statutes is amended to read:

75.521 (6) (form)

NOTICE OF COMMENCEMENT  
OF PROCEEDING IN REM TO  
FORECLOSE TAX LIENS BY...COUNTY

(Here insert list of tax liens and petition as filed in office of clerk of the circuit court.)

TAKE NOTICE That all persons having or claiming to have any right, title or interest in or lien upon the real property described in the list of tax liens, No. ...., on file in the office of the clerk of the circuit court of .... county, dated ....., and hereinabove set forth, are hereby notified that the filing of such list of tax liens in the office of the clerk of the circuit court of .... county constitutes the commencement by said .... county of a special proceeding in the circuit court for .... county to foreclose the tax liens therein described by foreclosure proceeding in rem and that a notice of the pendency of such proceeding

against each piece or parcel of land therein described was filed in the office of the clerk of the circuit court on .... (insert date). Such proceeding is brought against the real property herein described only and is to foreclose the tax liens described in such list. No personal judgment will be entered herein for such taxes, assessments or other legal charges or any part thereof.

TAKE FURTHER NOTICE That all persons having or claiming to have any right, title or interest in or lien upon the real property described in said list of tax liens are hereby notified that a certified copy of such list of tax liens has been posted in the office of the county treasurer of .... county and will remain posted for public inspection up to and including .... (here insert date at least 8 weeks from the date of the first publication of this notice) which date is hereby fixed as the last day for redemption.

TAKE FURTHER NOTICE That any person having or claiming to have any right, title or interest in or lien upon any such parcel may, on or before said .... (insert redemption final date), redeem such delinquent tax liens by paying to the county treasurer of .... county, the amount of all such unpaid tax liens and in addition thereto, all interest and penalties which have accrued on said unpaid tax liens, computed to and including the date of redemption, plus the reasonable costs that the county incurred to initiate the proceedings plus the person's share of the reasonable costs of publication under sub. (6).

.... County  
By ....

County Treasurer

SECTION 5. Initial applicability.

(1) The treatment of section 75.521 (5) and (6) (form) of the statutes first applies to proceedings begun on the effective date of this subsection.