



## 1997 ASSEMBLY BILL 478

August 19, 1997 - Introduced by Representatives KRUSICK, ALBERS, HUBER, MUSSER, OLSEN, SERATTI, STASKUNAS, URBAN and ZIEGELBAUER, cosponsored by Senators BURKE, FARROW and ROESSLER. Referred to Committee on Ways and Means.

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

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### *Analysis by the Legislative Reference Bureau*

Under current law, one method used against persons who are delinquent in the payment of property taxes is an in rem proceeding (a proceeding against the property). This requires 3 notices. Under this bill, that proceeding requires one notice.

Under current law, former owners whose property has been sold because of delinquent taxes must be notified by registered mail that they may be entitled to part of the sale proceeds. Under this bill, that notice may be sent by either registered mail or certified mail.

Under current law, when a county or the city of Milwaukee proceeds against land because of delinquent property taxes, the land can be redeemed by paying the taxes and interest. Under this bill, the costs that the county or city incurred to initiate the proceedings must also be paid to redeem the land.

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For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

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

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

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

13           75.521 **(5)** RIGHTS OF PERSONS HAVING AN INTEREST IN PARCELS OF LAND AFFECTED  
14 BY TAX LIENS. Every person, including any municipal taxing district other than the  
15 county, having any right, title or interest in, or lien upon, any parcel described in such  
16 list may redeem such parcel by paying all of the sums mentioned in such list of tax  
17 liens together with interest thereon and the costs that the county incurred to initiate  
18 the proceedings under sub. (3), or such portion thereof as is due for the interest  
19 therein or part thereof owned by such person which amount shall be determined by  
20 the county treasurer on application, before the expiration of the redemption period  
21 mentioned in the notice published pursuant to sub. (6), or may serve a verified

**ASSEMBLY BILL 478****SECTION 2**

1 answer upon the county treasurer of such county, as provided in sub. (7). The caption  
2 of such answer shall contain a reference to the number or numbers of the parcels  
3 concerned as shown by the treasurer's list. Such answer must be served on said  
4 county treasurer and filed in the office of the clerk of the circuit court within 30 days  
5 after the date mentioned in the notice published pursuant to sub. (6), as the last day  
6 for redemption. In the event of the failure to redeem or answer by any person having  
7 the right to redeem or answer within the time herein limited, such person, and all  
8 persons claiming under and through that person, from and after the date of the filing  
9 of said list of tax liens with the clerk of the circuit court, shall be forever barred and  
10 foreclosed of all his or her right, title and interest in and to the parcel described in  
11 such list of tax liens and a judgment in foreclosure may be taken as herein provided.  
12 Upon redemption as permitted by this section, the person redeeming shall be entitled  
13 to a certificate evidencing such redemption from the county treasurer of such county,  
14 describing the property in the same manner as it is described in such list of tax liens  
15 and the fact of such redemption shall be noted upon the tax rolls in the office of the  
16 county treasurer, who shall file a certified copy of such redemption certificate with  
17 the clerk of the circuit court and upon such filing, such clerk shall note the word  
18 "Redeemed" and the date of such filing opposite the description of said parcel on such  
19 list of tax liens. Such notation shall operate to cancel the notice of pendency of  
20 proceeding with respect to such parcel or such portion thereof. The person so  
21 redeeming shall be entitled to add the amount paid in redemption to the face amount  
22 of any lien which the person may have against said lands and to have interest  
23 thereon until paid.

24 **SECTION 3.** 75.521 (6) (intro.) of the statutes is amended to read:

**ASSEMBLY BILL 478****SECTION 3**

1           75.521 (6) PUBLIC NOTICE OF IN REM PROCEEDING. (intro.) Upon the filing of such  
2 list in the office of the clerk of the circuit court, the county treasurer forthwith shall  
3 prepare a notice that such list of tax liens and petition has been so filed and a copy  
4 thereof posted in the office of said county treasurer. The treasurer shall cause such  
5 notice, together with the list of tax liens and petition, to be published as a class 3 1  
6 notice, under ch. 985. Such notice shall be in substantially the following form:

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

8           75.521 (6) (form)

9                               NOTICE OF COMMENCEMENT OF PROCEEDING

10                              IN REM TO FORECLOSE TAX LIENS

11                                       BY...COUNTY

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

14           TAKE NOTICE That all persons having or claiming to have any right, title or  
15 interest in or lien upon the real property described in the list of tax liens, No. ...., on  
16 file in the office of the clerk of the circuit court of .... county, dated ...., and hereinabove  
17 set forth, are hereby notified that the filing of such list of tax liens in the office of the  
18 clerk of the circuit court of .... county constitutes the commencement by said ....  
19 county of a special proceeding in the circuit court for .... county to foreclose the tax  
20 liens therein described by foreclosure proceeding in rem and that a notice of the  
21 pendency of such proceeding against each piece or parcel of land therein described  
22 was filed in the office of the clerk of the circuit court on .... (insert date). Such  
23 proceeding is brought against the real property herein described only and is to  
24 foreclose the tax liens described in such list. No personal judgment will be entered  
25 herein for such taxes, assessments or other legal charges or any part thereof.

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

8 TAKE FURTHER NOTICE That any person having or claiming to have any right, title  
9 or interest in or lien upon any such parcel may, on or before said .... *(insert redemption*  
10 *final date)*, redeem such delinquent tax liens by paying to the county treasurer of ....  
11 county, the amount of all such unpaid tax liens and in addition thereto, all interest  
12 and penalties which have accrued on said unpaid tax liens, computed to and  
13 including the date of redemption, plus the costs that the county incurred to initiate  
14 the proceedings.

15 .... County

16 By ....

17 County Treasurer

**SECTION 5. Initial applicability.**

18  
19 (1) The treatment of section 75.521 (5) and (6) (form) of the statutes first applies  
20 to proceedings begun on the effective date of this subsection.

21 (END)