

1983 Assembly Bill 53

Date of enactment: October 26, 1983
Date of publication: November 2, 1983

1983 Wisconsin Act 52

AN ACT to renumber 75.521 (3) (a) 1 to 5; to amend 75.521 (3) (a) (intro.); and to create 75.521 (3) (a) 1 to 4 and 75.521 (3m) of the statutes, relating to the time for foreclosing tax liens.

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

SECTION 1. 75.521 (3) (a) (intro.) of the statutes is amended to read:

75.521 (3) (a) (intro.) Whenever any land has been sold to the county for delinquent taxes and 3 years have elapsed, or one year has elapsed when razing costs incurred by any city or village are included in the amount due for taxes, since the date of the tax sale certificate the treasurer may file in the office of the clerk of the circuit court of the county, one or more lists of parcels of property affected by unpaid tax liens as shown on the delinquent tax rolls in the treasurer's office. The treasurer may file the list when any of the following time periods elapses after the date of the tax sale certificate:

(am) The parcels shall be numbered consecutively in the list prepared under par. (a). The list shall be known ~~and designated~~ as the "List of Tax Liens of County Being Foreclosed by Proceeding in Rem 19., No." and shall bear the following caption:

"STATE OF WISCONSIN
CIRCUIT COURT
.... COUNTY

In the matter of the foreclosure of tax liens under section 75.521 Wisconsin Statutes by County, List of Tax Liens for 19., Number".

The list shall contain as to each parcel, the following:

SECTION 2. 75.521 (3) (a) 1 to 5 of the statutes are renumbered 75.521 (3) (am) 1 to 5.

SECTION 3. 75.521 (3) (a) 1 to 4 of the statutes are created to read:

75.521 (3) (a) 1. One year, if razing costs incurred by any city or village are included in the amount due for taxes.

2. One year, if the tax sale certificate is held by any city authorized by law to collect and sell its own taxes.

3. One year, if the tax sale certificate is held by any county and the certificate applies to property located in a city authorized by law to collect and sell its own taxes.

4. Three years, if none of the conditions specified in subds. 1 to 3 applies.

SECTION 4. 75.521 (3m) of the statutes is created to read:

75.521 (3m) EXTENDED TIME FOR FORECLOSING TAX LIENS. (a) In this subsection:

1. "Dwelling" means any building that contains one or 2 dwelling units and any land included with that building in the same entry on the tax roll.

2. "Dwelling unit" means a structure or that part of a structure used as a home, residence or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.

(b) The common council of any city authorized by law to collect and sell its own taxes may by ordinance direct its treasurer to defer the foreclosure of tax liens on dwellings. The ordinance shall designate the period of time that the foreclosure of tax liens shall be deferred after the one-year period provided under par. (a) 1 to 3. The deferral period may not exceed 2 years. The deferral shall apply to those delinquent taxes and assessments incurred while the dwelling was owned and occupied by the person who owns and occupies the building at the beginning of the deferral period. If the owner ceases to occupy the dwelling during the deferral period, the city treasurer shall foreclose the tax lien on the dwelling as soon as practicable. A city adopting an ordinance under this subsection may require the dwelling owner to submit proof that the owner is eligible for a deferral under this subsection.

SECTION 5. Cross-reference changes. In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

A	B	C
Statute Sections	Old Cross-References	New Cross-References
75.521 (3) (c)	sub. (3) (a) 2	par. (am) 2
75.521 (4)	sub. (3) (a) 2	sub. (3) (am) 2

SECTION 6. Effective date. This act takes effect on the first January 1 following the date of publication.
