1999 ASSEMBLY BILL 749

February 15, 2000 – Introduced by Representatives UNDERHEIM, DUFF and OWENS, cosponsored by Senator ROESSLER. Referred to Committee on Ways and Means.

1 AN ACT *to amend* 75.521 (4) of the statutes; **relating to:** the alphabetical listing 2 of tax liens.

Analysis by the Legislative Reference Bureau

Under current law, tax liens are placed on property when the taxes on the property are delinquent. The clerk of circuit court is required to create a list of the properties on which liens are placed. The clerk must index the list by year and list number and also alphabetically by owner. This bill eliminates the requirement that the list be indexed by owner.

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

- **SECTION 1.** 75.521 (4) of the statutes is amended to read:
- 4 75.521 (4) DUTY OF THE CLERK OF CIRCUIT COURT. Each clerk of the circuit court
- 5 with whom the list of tax liens is filed shall index it by year and list number, and
- 6 alphabetically by the names of those set forth in the list, under sub. (3) (am) 2., in
- 7 a separate record kept for that purpose and the clerk shall be entitled to a fee of \$3
- 8 for receiving, filing and indexing of each such list, in lieu of any other fees to which

ASSEMBLY BILL 749

he or she might otherwise be entitled for those services. The circuit court of the
county in which the delinquent list is filed has jurisdiction of the proceeding
authorized by this section.

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(END)