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1           **SECTION 188.** 74.23 (1) (a) 1. of the statutes is amended to read:

2           74.23 (1) (a) 1. Pay to the county treasurer or the county comptroller under s.  
3           59.255 all collections of special assessments or special charges levied under ch. 88.

4           **SECTION 189.** 74.23 (1) (a) 2. of the statutes is amended to read:

5           74.23 (1) (a) 2. Pay to the proper treasurer or the county comptroller under s.  
6           59.255 all collections of special assessments, special charges and special taxes,  
7           except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,  
8           woodland and managed forest land taxes under ch. 77 shall be settled for under s.  
9           74.25 (1) (a) 1. to 8.

10          **SECTION 190.** 74.25 (1) (a) 1. of the statutes is amended to read:

11          74.25 (1) (a) 1. Pay to the county treasurer or the county comptroller under s.  
12          59.255 all collections of special assessments or special charges levied under ch. 88.

13          **SECTION 191.** 74.25 (1) (a) 2. of the statutes is amended to read:

14          74.25 (1) (a) 2. Pay to the proper treasurer or the county comptroller under s.  
15          59.255 all collections of special assessments, special charges and special taxes,  
16          except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,  
17          woodland and managed forest land taxes under ch. 77 shall be settled for under  
18          subds. 5. to 8.

19          **SECTION 192.** 74.25 (1) (a) 6. of the statutes is amended to read:

20          74.25 (1) (a) 6. Pay to the county treasurer or the county comptroller under s.  
21          59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the  
22          taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of  
23          payments for closed lands under s. 77.84 (2) (b) and (bm).

24          **SECTION 193.** 74.25 (3) of the statutes is amended to read:

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1           74.25 (3) RETURN OF TAX ROLL. After completing the settlement procedures  
2 required under sub. (1), the taxation district treasurer shall transfer the tax roll to  
3 the county treasurer or the county comptroller under s. 59.255 as provided under s.  
4 74.43 (1).

5           **SECTION 194.** 74.25 (4) of the statutes is amended to read:

6           74.25 (4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER OR  
7 COMPTROLLER. The taxation district treasurer shall forward to the county treasurer  
8 or the county comptroller under s. 59.255 all real property taxes, special  
9 assessments, special charges and special taxes received which were not settled for  
10 or retained for the taxation district.

11           **SECTION 195.** 74.27 of the statutes is amended to read:

12           **74.27 March settlement between counties and the state.** On or before  
13 March 15, the county treasurer or the county comptroller under s. 59.255 shall send  
14 to the secretary of administration the state's proportionate shares of taxes under ss.  
15 74.23 (1) (b) and 74.25 (1) (b) 1. and 2.

16           **SECTION 196.** 74.29 (1) of the statutes is amended to read:

17           74.29 (1) On or before August 20, the county treasurer or the county  
18 comptroller under s. 59.255 shall pay in full to the proper treasurer all real property  
19 taxes, including taxes offset by the credit under s. 79.10 (5), and special taxes  
20 included in the tax roll which have not previously been paid to, or retained by, the  
21 proper treasurer. A county may, by resolution adopted by the county board, direct  
22 the county treasurer or the county comptroller under s. 59.255 to pay in full to the  
23 proper treasurer all special assessments and special charges included in the tax roll  
24 which have not previously been paid to, or retained by, the proper treasurer.

25           **SECTION 197.** 74.30 (1) (a) of the statutes is amended to read:

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1           74.30 (1) (a) Pay to the county treasurer or the county comptroller under s.  
2 59.255 all collections of special assessments or special charges levied under ch. 88.

3           **SECTION 198.** 74.30 (1) (b) of the statutes is amended to read:

4           74.30 (1) (b) Pay to the proper treasurer or the county comptroller under s.  
5 59.255 all collections of special assessments, special charges and special taxes,  
6 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,  
7 woodland and managed forest land taxes under ch. 77 shall be settled for under pars.  
8 (e) to (h).

9           **SECTION 199.** 74.30 (1) (f) of the statutes is amended to read:

10           74.30 (1) (f) Pay to the county treasurer or the county comptroller under s.  
11 59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the  
12 taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of  
13 payments for closed lands under s. 77.84 (2) (b) and (bm).

14           **SECTION 200.** 74.30 (1m) of the statutes is amended to read:

15           74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before  
16 March 15, the county treasurer or the county comptroller under s. 59.255 shall send  
17 to the secretary of administration the state's proportionate shares of taxes under sub.  
18 (1) (i) and (j).

19           **SECTION 201.** 74.30 (2) (a) of the statutes is amended to read:

20           74.30 (2) (a) Pay to the proper treasurer or the county comptroller under s.  
21 59.255 all collections of delinquent special assessments, special charges and special  
22 taxes not previously settled for, as directed by sub. (1) (a) to (h).

23           **SECTION 202.** 74.30 (2) (b) of the statutes is amended to read:

24           74.30 (2) (b) Pay to each taxing jurisdiction within the district its proportionate  
25 share of real property taxes collected, except that the taxation district treasurer shall

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1 pay the state's proportionate share to the county, and the county treasurer or the  
2 county comptroller under s. 59.255 shall settle for that share under s. 74.29. As part  
3 of that distribution, the taxation district treasurer shall retain for the taxation  
4 district and for each tax incremental district within the taxation district and each  
5 environmental remediation tax incremental district created by the taxation district  
6 its proportionate share of real property taxes. The taxation district treasurer shall  
7 also distribute to the county the proportionate share of real property taxes for each  
8 environmental remediation tax incremental district created by the county.

9 **SECTION 203.** 74.31 (intro.) of the statutes is amended to read:

10 **74.31 Failure to settle timely.** (intro.) If the taxation district treasurer ~~or,~~  
11 county treasurer, or county comptroller under s. 59.255 does not settle as required  
12 under ss. 74.23 to 74.30:

13 **SECTION 204.** 74.37 (3) (c) of the statutes is amended to read:

14 **74.37 (3) (c)** If the governing body of the taxation district or county that has a  
15 county assessor system determines that a tax has been paid which was based on an  
16 excessive assessment, and that the claim for an excessive assessment has complied  
17 with all legal requirements, the governing body shall allow the claim. The taxation  
18 district ~~or,~~ county treasurer, or the county comptroller under s. 59.255 shall pay the  
19 claim not later than 90 days after the claim is allowed.

20 **SECTION 205.** 74.42 (1) of the statutes is amended to read:

21 **74.42 (1) CHARGE BACK.** No earlier than February 2 and no later than April 1,  
22 the taxation district treasurer may charge back to each taxing jurisdiction within the  
23 taxation district, except this state, its proportionate share of those personal property  
24 taxes for which the taxation district settled in full the previous year, which were  
25 delinquent at the time of settlement, which have not been collected in the intervening

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1 year, and which remain delinquent, if the taxes are owed by an entity that has ceased  
2 operations, or filed a petition for bankruptcy, or are due on personal property that  
3 has been removed from the next assessment roll. At the same time, if there are  
4 charge-backs, the taxation district treasurer shall charge back to the county the  
5 state's proportionate share of those taxes. No later than the first May 1 after receipt  
6 of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district  
7 treasurer the amount due, and the state shall pay to the proper county treasurer or  
8 the county comptroller under s. 59.255 the amount due.

9 **SECTION 206.** 74.43 (1) (intro.) of the statutes is amended to read:

10 74.43 (1) DELIVERY OF TAX ROLL. (intro.) Except as provided in s. 74.12, on or  
11 before February 20, the taxation district treasurer, except the treasurer of a city  
12 authorized to act under s. 74.87, shall transfer the tax roll to the county treasurer  
13 or the county comptroller under s. 59.255. The tax roll transferred to the county  
14 treasurer or the county comptroller under s. 59.255 shall meet all of the following  
15 conditions:

16 **SECTION 207.** 74.43 (2) of the statutes is amended to read:

17 74.43 (2) CORRECTION OF PROPERTY DESCRIPTION. If the county treasurer or the  
18 county comptroller under s. 59.255 discovers any error or inadequacy in the  
19 description of any property in the tax roll, he or she may correct the description in  
20 the tax roll at any time prior to issuance of the tax certificate under s. 74.57. If the  
21 county treasurer or the county comptroller under s. 59.255 corrects a description of  
22 property, he or she shall keep a record identifying the place where each correction is  
23 made, briefly describing the correction and specifying the date when the correction  
24 was made.

25 **SECTION 208.** 74.43 (3) of the statutes is amended to read:

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1           74.43 (3) COUNTY TREASURER, COMPTROLLER TO ACCEPT UNPAID TAXES. If the roll  
2 is delivered under sub. (1), the county treasurer or the county comptroller under s.  
3 59.255 shall accept all unpaid real property taxes, special assessments, special  
4 charges and special taxes contained in the tax roll.

5           **SECTION 209.** 74.45 (title) of the statutes is amended to read:

6           **74.45 (title) Certificate of delinquent taxes; endorsement of treasurer's**  
7 **or comptroller's bond.**

8           **SECTION 210.** 74.45 (1) of the statutes is amended to read:

9           74.45 (1) CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER OR  
10 COMPTROLLER. After the taxation district treasurer transfers the tax roll under s.  
11 74.12 or 74.43, the county treasurer or the county comptroller under s. 59.255 shall  
12 prepare a certificate of the amount that is delinquent on real property and the  
13 amount that is not delinquent but payable in subsequent installments on real  
14 property and the amount of delinquent special assessments, special charges and  
15 special taxes.

16           **SECTION 211.** 74.45 (2) of the statutes is amended to read:

17           74.45 (2) ENDORSEMENT OF TAXATION DISTRICT TREASURER'S BOND. After the  
18 taxation district treasurer has fulfilled the requirements for settlement with the  
19 county under s. 74.25 or 74.30, the county treasurer or the county comptroller under  
20 s. 59.255 if requested to do so, shall endorse the bond of the taxation district treasurer  
21 executed under s. 70.67 (1) as satisfied and paid. The endorsement fully discharges  
22 the taxation district treasurer and his or her sureties from the obligations of the  
23 bond, unless the return of the taxation district treasurer under s. 74.43 is false. If  
24 the return is false, the bond continues in force and the taxation district treasurer and

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1 his or her sureties are subject to action upon the bond for all deficiencies and  
2 damages resulting from the false return.

3 **SECTION 212.** 74.47 (3) (a) of the statutes is amended to read:

4 74.47 (3) (a) All interest and penalties collected by the county treasurer or the  
5 county comptroller under s. 59.255 on payments of real property taxes and special  
6 taxes shall be retained by the county treasurer or the county comptroller under s.  
7 59.255 for the county.

8 **SECTION 213.** 74.47 (3) (b) of the statutes is amended to read:

9 74.47 (3) (b) All interest and penalties on payments of delinquent special  
10 assessments and special charges collected by the county treasurer or the county  
11 comptroller under s. 59.255 of a county which settles for unpaid special assessments  
12 and special charges under s. 74.29 shall be retained by the county treasurer or the  
13 county comptroller under s. 59.255 for the county.

14 **SECTION 214.** 74.47 (3) (c) (intro.) of the statutes is amended to read:

15 74.47 (3) (c) (intro.) All interest on payments of delinquent special assessments  
16 and special charges collected by the county treasurer or the county comptroller under  
17 s. 59.255 of a county which does not settle for unpaid special assessments and special  
18 charges under s. 74.29 shall, along with the delinquent amounts that have been paid,  
19 be paid to the taxing jurisdiction which assessed the special assessment or special  
20 charge as follows:

21 **SECTION 215.** 74.47 (3) (f) of the statutes is amended to read:

22 74.47 (3) (f) All penalties on payments of delinquent special assessments and  
23 special charges collected by the county treasurer or the county comptroller under s.  
24 59.255 of a county which does not settle for unpaid special assessments and special

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1 charges shall be retained by the county treasurer or the county comptroller under s.  
2 59.255 for the county.

3 **SECTION 216.** 74.485 (2) (intro.) of the statutes is amended to read:

4 74.485 (2) CONVERSION CHARGE. (intro.) Except as provided in sub. (4), a person  
5 who owns land that has been assessed as agricultural land under s. 70.32 (2r) and  
6 who converts the land's use so that the land is not eligible to be assessed as  
7 agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation  
8 district in which the land is located, shall pay a conversion charge to the county in  
9 which the land is located in an amount, calculated by the county treasurer or the  
10 county comptroller under s. 59.255, that is equal to the number of acres converted  
11 multiplied by the amount of the difference between the average fair market value of  
12 an acre of agricultural land sold in the county in the year before the year that the  
13 person converts the land, as determined under sub. (3), and the average equalized  
14 value of an acre of agricultural land in the county in the year before the year that the  
15 person converts the land, as determined under sub. (3), multiplied by the following:

16 **SECTION 217.** 74.485 (4) (b) of the statutes is amended to read:

17 74.485 (4) (b) If a person owes a conversion charge under sub. (2), the treasurer  
18 of the county or the county comptroller under s. 59.255 in which the person's land is  
19 located may defer payment of the conversion charge to the succeeding taxable year  
20 if the person demonstrates to the assessor of the taxation district in which the land  
21 is located that the person's land will be used as agricultural land in the succeeding  
22 taxable year. A person who receives a deferral under this paragraph is not subject  
23 to the conversion charge under sub. (2) related to the deferral, if the person's land is  
24 used as agricultural land in the succeeding taxable year. If the land of a person who  
25 receives a deferral under this paragraph is not used as agricultural land in the



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1 succeeding taxable year, the person shall pay the conversion charge with interest at  
2 the rate of 1% a month, or fraction of a month, from the date that the treasurer or  
3 the county comptroller under s. 59.255 granted a deferral to the date that the  
4 conversion charge is paid.

5 **SECTION 218.** 74.485 (8) of the statutes is amended to read:

6 74.485 (8) TAXATION DISTRICT ASSESSOR. The assessors of the taxation districts  
7 located in the county shall inform the county treasurer or the county comptroller  
8 under s. 59.255 and the real property lister of all sales of agricultural land located  
9 in the county. No later than 15 days after the board of review has adjourned, the  
10 assessors shall also deliver to the county treasurer or the county comptroller under  
11 s. 59.255 all information necessary to compute the conversion charges assessed  
12 under this section.

13 **SECTION 219.** 74.49 (1) of the statutes is amended to read:

14 74.49 (1) INSTALLMENTS ALLOWED. Delinquent property taxes, special  
15 assessments, special charges and special taxes may be paid to the appropriate  
16 treasurer or the county comptroller under s. 59.255 in partial payments of not less  
17 than \$20, unless the treasurer or the county comptroller under s. 59.255 agrees to  
18 accept a lower amount.

19 **SECTION 220.** 74.49 (2) (a) (intro.) of the statutes is amended to read:

20 74.49 (2) (a) (intro.) The treasurer or the county comptroller under s. 59.255  
21 shall determine that portion of a partial payment to be applied as principal by  
22 dividing the amount of the partial payment by a figure which is the sum of one plus  
23 a figure which is the product of the number of months of delinquency, as determined  
24 under s. 74.11, 74.12 or 74.87:

25 **SECTION 221.** 74.51 (2) of the statutes is amended to read:

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1           74.51 (2) RECEIPTS FOR TAXES PAID. After a payment is made under sub. (1), the  
2 treasurer or the county comptroller under s. 59.255 shall execute duplicate receipts  
3 showing the name of the person making the payment, the date of the payment, the  
4 description of the property upon which the payment was made and the amount paid.  
5 One copy of the receipt shall be delivered to the person making the payment and the  
6 other copy filed in the treasurer's or comptroller's office.

7           **SECTION 222.** 74.53 (6) of the statutes is amended to read:

8           74.53 (6) ACTION BY TAXING JURISDICTION. A taxing jurisdiction may bring a civil  
9 action under this section against a person to recover special assessments as defined  
10 in s. 75.36 (1) and special charges levied by it for which the county or municipality  
11 did not settle in full or which were not fully paid by proceeds distributed under s.  
12 75.05 or 75.36. Any amount recovered in an action under this subsection shall be  
13 reported to the county or city treasurer, or the county comptroller under s. 59.255,  
14 who shall subtract it from the amount owed for purposes of sub. (4).

15           **SECTION 223.** 74.57 (1) of the statutes is amended to read:

16           74.57 (1) ISSUANCE. Annually, on September 1, the county treasurer or the  
17 county comptroller under s. 59.255 shall issue to the county a tax certificate which  
18 includes all parcels of real property included in the tax roll for which real property  
19 taxes, special charges, special taxes or special assessments remain unpaid at the  
20 close of business on August 31.

21           **SECTION 224.** 74.57 (3) of the statutes is amended to read:

22           74.57 (3) CERTIFICATE NOT TRANSFERABLE. Except as provided under s. 74.635,  
23 the county may not sell, assign, or otherwise transfer a tax certificate. However, if  
24 a city authorized to act under s. 74.87 pays delinquent taxes under an agreement  
25 entered into under s. 74.83, the county treasurer or the county comptroller under s.

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1 59.255 shall issue or reissue tax certificates to the city on all property for which the  
2 delinquent taxes have been paid.

3 **SECTION 225.** 74.59 (1) (a) (intro.) of the statutes is amended to read:

4 74.59 (1) (a) (intro.) Within 90 days after issuance of the tax certificate under  
5 s. 74.57, the county treasurer or the county comptroller under s. 59.255 shall mail  
6 a notice to each owner of record, as shown in the tax roll, of property included in the  
7 certificate for which real property taxes, special assessments, special charges or  
8 special taxes remain unpaid as of the date the notice is mailed. Unless it is issued  
9 by a city authorized to act under s. 74.87, the notice shall state all of the following:

10 **SECTION 226.** 74.59 (1) (a) 2. of the statutes is amended to read:

11 74.59 (1) (a) 2. That the records showing the delinquency under subd. 1. are  
12 available for inspection in the treasurer's office or in the office of the county  
13 comptroller under s. 59.255.

14 **SECTION 227.** 74.59 (2) of the statutes is amended to read:

15 74.59 (2) NOTICE NOT TIMELY MAILED. If a treasurer or the county comptroller  
16 under s. 59.255 fails to mail the notice required under sub. (1), the notice may be  
17 mailed later and the 2-year period of redemption commences on the date of the  
18 mailing.

19 **SECTION 228.** 74.59 (3) (intro.) of the statutes is amended to read:

20 74.59 (3) AFFIDAVIT OF MAILING. (intro.) After completing the mailing under sub.  
21 (1) or (2), the treasurer or the county comptroller under s. 59.255, except the  
22 treasurer of a city authorized to proceed under s. 74.87, shall sign an affidavit  
23 attesting that the treasurer or comptroller has complied with the mailing  
24 requirements under this section. The affidavit shall do all of the following:

25 **SECTION 229.** 74.61 (1) of the statutes is amended to read:

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1           74.61 (1) **ERROR DISCOVERED.** If the treasurer or the county comptroller under  
2 s. 59.255 determines that the description of any property in a tax certificate is  
3 erroneous, the treasurer or comptroller shall direct the assessor of the taxation  
4 district in which the property is located to prepare and deliver to the county treasurer  
5 or comptroller an affidavit that provides a correct description of the property.

6           **SECTION 230.** 74.61 (2) of the statutes is amended to read:

7           74.61 (2) **NOTICE TO INTERESTED PERSONS.** After the treasurer or the county  
8 comptroller under s. 59.255 receives the affidavit, he or she shall notify any person  
9 with a recorded interest in the property that the description of the property is to be  
10 corrected as shown in the assessor's affidavit. The format of the notice shall be  
11 prescribed by the department under s. 70.09 (3). Notice shall be given as provided  
12 in s. 801.11 (4).

13           **SECTION 231.** 74.61 (3) of the statutes is amended to read:

14           74.61 (3) **OBJECTION; COURT RESOLUTION.** Not more than 20 days after notice is  
15 given under sub. (2), any person with a recorded interest in the property may file with  
16 the treasurer or the county comptroller under s. 59.255 a written objection to the  
17 proposed correction of the description of the property. If an objection is filed and  
18 cannot be resolved, the treasurer or comptroller shall bring an action in circuit court  
19 to correct the property description.

20           **SECTION 232.** 74.61 (4) of the statutes is amended to read:

21           74.61 (4) **NO OBJECTION; DESCRIPTION CORRECTED.** If no objection is made under  
22 sub. (3), the treasurer or the county comptroller under s. 59.255 shall correct the  
23 description as prescribed in the affidavit of the assessor. The treasurer or  
24 comptroller shall verify in writing on the tax certificate that the correction was made  
25 and shall sign the verification. Any tax certificate corrected under this section is

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1 valid as of the date the tax certificate was originally issued, and any tax deed or  
2 equivalent evidence of title issued on the corrected tax certificate is valid.

3 **SECTION 233.** 74.63 (intro.) of the statutes is amended to read:

4 **74.63 Retention of tax certificate and other information.** (intro.)

5 Following issuance of a tax certificate under s. 74.57 and notice of issuance under s.  
6 74.59, the treasurer or the county comptroller under s. 59.255 shall retain all of the  
7 following:

8 **SECTION 234.** 74.65 (1) of the statutes is amended to read:

9 74.65 (1) EXCLUDED FROM TAX CERTIFICATE. A tax certificate may not, at the time  
10 of issuance, include real property which was acquired by the state after taxes have  
11 become a lien on the property. Within a reasonable time after the tax roll in which  
12 the delinquent real property taxes, special charges, special taxes or special  
13 assessments charged to such property are included is delivered to the county  
14 treasurer, or the county comptroller under s. 59.255, under s. 74.43, or within a  
15 reasonable time after a delinquency occurs, if it occurs after delivery of the tax roll  
16 to the county treasurer or the county comptroller under s. 59.255, or, if the roll is  
17 retained by a city authorized to act under s. 74.87, on or before July 1, the treasurer  
18 or comptroller shall certify to the state agency acquiring the property the amount of  
19 the delinquency, including interest and penalty, and include the description of the  
20 property contained in the tax roll. Within a reasonable time after receipt of the  
21 certification from the treasurer or the county comptroller under s. 59.255, the state  
22 agency shall transmit the certification and a voucher to the department of  
23 administration, directing that the amount of delinquency, including interest and  
24 penalty, be paid.

25 **SECTION 235.** 74.65 (2) of the statutes is amended to read:

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1           74.65 (2) NO TAX DEEDS ISSUED. No tax deed or equivalent evidence of title may  
2 be issued for real property which is acquired by the state after a tax certificate which  
3 included the property was issued. A state agency which purchases property which  
4 is included on an outstanding tax certificate shall pay to the treasurer or the county  
5 comptroller under s. 59.255 an amount sufficient to redeem the property. If by  
6 mistake a tax deed or equivalent evidence of title is issued contrary to this subsection  
7 and the state brings an action to set aside the deed or equivalent evidence of title,  
8 the court shall require, as a condition of relief, that the state indemnify the county,  
9 city authorized to act under s. 74.87 or persons having an interest in the property  
10 which is founded upon the tax deed or equivalent evidence of title.

11           **SECTION 236.** 74.69 (3) (b) of the statutes is amended to read:

12           74.69 (3) (b) Any person required to pay interest or a penalty because of a late  
13 payment may, within 10 days of payment of interest or a penalty, but not later than  
14 December 1 of the year that the general property tax, special tax, special charge or  
15 special assessment was due, file a written request with the county treasurer or the  
16 county comptroller under s. 59.255 requesting that the county board find that the  
17 late payment was timely under sub. (1) because the sole reason it was not timely was  
18 a delay or administrative error on the part of the U.S. postal service. The county  
19 board shall act on the request within 30 days after receipt of the request by the  
20 treasurer or the county comptroller under s. 59.255.

21           **SECTION 237.** 74.69 (3) (c) of the statutes is amended to read:

22           74.69 (3) (c) The county board shall find that a late payment was timely under  
23 sub. (1) if it determines that the sole reason the payment was not timely was a delay  
24 or administrative error by the U.S. postal service. If it so finds, the county board shall  
25 direct that any interest or penalty paid because of the late payment be reimbursed

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1 to the taxpayer by the taxation district or county which collected the interest or  
2 penalty. A taxation district treasurer ~~or~~, county treasurer, or county comptroller  
3 under s. 59.255 shall comply with a directive issued under this paragraph within 10  
4 days.

5 **SECTION 238.** 74.69 (3) (e) of the statutes is amended to read:

6 74.69 (3) (e) This subsection does not affect the authority of a taxation district  
7 treasurer ~~or~~, county treasurer, or county comptroller under s. 59.255 to consider  
8 payment timely under sub. (1) if the treasurer or comptroller concludes that the  
9 payment fails to satisfy the requirements of sub. (1) solely due to a delay or  
10 administrative error by the U.S. postal service.

11 **SECTION 239.** 74.71 of the statutes is amended to read:

12 **74.71 Treasurer's receipts.** When a taxation district treasurer pays money  
13 to a county treasurer or a county comptroller under s. 59.255 under this chapter, the  
14 county treasurer or the county comptroller under s. 59.255 shall give the taxation  
15 district treasurer a receipt prescribed by the department of revenue for the amount  
16 paid.

17 **SECTION 240.** 74.75 of the statutes is amended to read:

18 **74.75 Vacancies in office; how taxes collected.** If property within a  
19 taxation district is not assessed because of a vacancy in a county, city, village or town  
20 office, the department of revenue shall appoint a person certified under s. 73.09 to  
21 perform the functions of the office of assessor. If property taxes, special charges,  
22 special assessments or special taxes are not collected on property because of a  
23 vacancy in a city, other than a city authorized to proceed under s. 74.87, village or  
24 town office, the county treasurer or the county comptroller under s. 59.255 shall  
25 perform the functions of taxation district treasurer.

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1           **SECTION 241.** 74.87 (6) (c) of the statutes is amended to read:

2           74.87 (6) (c) If a 2nd installment under sub. (4) is not paid on the due date, the  
3           entire unpaid balance is delinquent and shall be returned to the county treasurer or  
4           the county comptroller under s. 59.255 for collection.

5           **SECTION 242.** 74.87 (8) of the statutes is amended to read:

6           74.87 (8) RETURN OF TAX ROLL. On or before February 25, the treasurer of a city  
7           acting under this section shall return the duplicate county tax roll to the county  
8           treasurer or the county comptroller under s. 59.255. The city treasurer shall collect  
9           delinquent city general property taxes, special assessments and special charges as  
10          provided in the city charter, except that the city treasurer shall certify all delinquent  
11          taxes levied by a metropolitan sewerage district that is created under ss. 200.21 to  
12          200.65 to the county treasurer or the county comptroller under s. 59.255 for  
13          collection.

14          **SECTION 243.** 75.01 (1) (b) of the statutes is amended to read:

15          75.01 (1) (b) Any person, prior to the recording of a tax deed based on a tax  
16          certificate issued on land for nonpayment of taxes, may redeem the land described  
17          in the tax certificate. Redemption shall be made by paying to the county treasurer  
18          or the county comptroller under s. 59.255 the amount of the unpaid taxes stated in  
19          the tax certificate plus the interest and penalty as provided under s. 74.47, computed  
20          from the date of accrual as specified in the tax certificate plus any other charges  
21          authorized by law to be imposed on the tax certificate following its issuance. If there  
22          is a redemption before the recording, the tax deed, as it relates to the land redeemed,  
23          shall be void.

24          **SECTION 244.** 75.01 (4) (a) of the statutes is amended to read:



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1           75.01 (4) (a) Redemption of land subject to a tax certificate may be made in  
2 partial payments of not less than \$20, unless the county treasurer or the county  
3 comptroller under s. 59.255 agrees to accept a smaller amount. The making of partial  
4 payments shall not operate to extend the period of redemption.

5           **SECTION 245.** 75.04 of the statutes is amended to read:

6           **75.04 Redemption receipt and entries.** Upon the redemption of any lands  
7 subject to a tax certificate by payment to the county treasurer or the county  
8 comptroller under s. 59.255, the treasurer or comptroller shall execute to the person  
9 so redeeming a receipt specifying the land redeemed and the amount of the  
10 redemption money paid on each parcel separately. The treasurer or comptroller shall  
11 enter on the tax certificate the information required under s. 74.57 (4) (d).

12           **SECTION 246.** 75.05 (intro.) of the statutes is amended to read:

13           **75.05 Disposition of redemption money.** (intro.) The county treasurer or  
14 the county comptroller under s. 59.255 shall distribute and retain funds paid to  
15 redeem land subject to a tax certificate as follows:

16           **SECTION 247.** 75.05 (5) of the statutes is amended to read:

17           75.05 (5) Payments of delinquent special assessments or special charges for  
18 which the county did not settle for under s. 74.29, plus any interest, shall be paid  
19 within 15 days after the last day of the month in which the payments were received  
20 by the county treasurer or the county comptroller under s. 59.255 to the taxing  
21 jurisdiction which levied the special assessment or special charge. Penalties on  
22 special assessments and special charges for which the county did not settle for under  
23 s. 74.29 shall be retained by the county.

24           **SECTION 248.** 75.07 (1) of the statutes is amended to read:

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1           75.07 (1) Each county treasurer or the county comptroller under s. 59.255 shall,  
2 at least 6 and not more than 10 months before the expiration of the time for  
3 redeeming lands subject to a tax certificate, except lands subject to s. 75.521 that are  
4 located in a city authorized to proceed under s. 74.87, cause to be published as a class  
5 2 notice, under ch. 985, in the county in which the lands are located, a list of all  
6 unredeemed lands, specifying each tract or lot, the name of the person to whom  
7 assessed, if any, and the amount of taxes, charges and interest, calculated to the last  
8 day of redemption, due on each parcel, together with a notice that unless such lands  
9 are redeemed on or before the last day of redemption, which shall be specified, they  
10 will be conveyed to the county. The county treasurer or the county comptroller under  
11 s. 59.255, for the purpose of such list, may condense such descriptions when such  
12 condensed description will reasonably describe the premises.

13           **SECTION 249.** 75.07 (2) (a) of the statutes is amended to read:

14           75.07 (2) (a) Before publishing such list such treasurer or county comptroller  
15 under s. 59.255 shall carefully compare the same with the tax certificate describing  
16 the lands to be included in the list to be published. If upon such examination there  
17 be found any omission or erroneous description in the tax certificate, such parcel of  
18 land in the description of which the omission or error shall occur shall not be  
19 advertised for redemption, but shall be deleted from the tax certificate in which it  
20 was originally included and placed in the next-issued tax certificate.

21           **SECTION 250.** 75.07 (2) (b) of the statutes is amended to read:

22           75.07 (2) (b) If the number of the description in the lists of lands to be advertised  
23 for redemption by the county treasurer or the county comptroller under s. 59.255  
24 shall exceed 3,000, the treasurer or comptroller shall then let by contract the  
25 publication of such list to the lowest bidder upon a notice, written or printed, to be

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1 delivered to and left with the publisher or one of the publishers of each newspaper  
2 printed as aforesaid, at least 10 days prior to the time at which such contract shall  
3 be let.

4 **SECTION 251.** 75.07 (2) (c) of the statutes is amended to read:

5 75.07 (2) (c) Any county treasurer or county comptroller under s. 59.255 who  
6 shall willfully refuse or neglect to perform any duty required by this section or who  
7 shall keep back and not report any unredeemed lands for the purpose of evading its  
8 provisions shall forfeit the full amount of the penalty of the treasurer's or  
9 comptroller's official bond, one half of which, when collected, shall be paid to the  
10 person prosecuting therefor and the residue into the treasury of the state for the use  
11 of the school fund; provided further, that no county treasurer or county comptroller  
12 under s. 59.255 shall be liable to any penalty for causing such publication to be made  
13 in a weekly newspaper published in such county for the length of time hereinbefore  
14 named prior to the date of the treasurer's or comptroller's notice, when by reason of  
15 accident or other cause more than one week has intervened between the dates of the  
16 actual issue of such newspaper to subscribers, if such delay at any one time shall not  
17 have exceeded 3 days; but every such newspaper, for the purpose of this section shall  
18 be deemed to have been regularly published once in each week as hereinbefore  
19 provided.

20 **SECTION 252.** 75.09 of the statutes is amended to read:

21 **75.09 Notice, how posted.** If no newspaper be published in such county the  
22 county treasurer or the county comptroller under s. 59.255 shall also, at least 3  
23 months previous to the time limited for the redemption of any lands subject to a tax  
24 certificate, cause to be posted up copies of the list and notice specified in s. 75.07 in

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1 at least 4 public places in the county, one of which copies shall be posted up in some  
2 conspicuous place in the treasurer's or comptroller's office.

3 **SECTION 253.** 75.10 of the statutes is amended to read:

4 **75.10 Mistake in notice.** Whenever, by mistake or otherwise, such treasurer  
5 or county comptroller under s. 59.255 neglects or fails to include in the treasurer's  
6 or comptroller's published list any such tract or tracts of land or to publish such list  
7 in accordance with the requirements of law, the same may be published at any time  
8 within 2 years after the expiration of the period of redemption. Such publication  
9 shall be made in the same manner and for the same time as prescribed in the  
10 preceding sections, and such treasurer or comptroller shall specify in the treasurer's  
11 or comptroller's notice accompanying such published list when the time for making  
12 redemption of such lands from such sale will expire, which time shall not be less than  
13 6 nor more than 10 months from the expiration of the full 2 weeks required for the  
14 aforesaid publication. All tax deeds made upon such tracts of land after the  
15 expiration of the regular period of redemption shall, after the expiration of such  
16 extended period of redemption, be as valid and effectual as if such publication had  
17 been made at the time required in such section.

18 **SECTION 254.** 75.105 (3) of the statutes is amended to read:

19 75.105 (3) ADMINISTRATION. Upon the cancellation of all or a portion of real  
20 property taxes under sub. (2), the county treasurer or the county comptroller under  
21 s. 59.255 shall execute and provide to the owner of the property a statement  
22 identifying the property for which taxes have been canceled and shall enter on the  
23 tax certificate the date upon which the taxes were canceled and the amount of taxes  
24 canceled.

25 **SECTION 255.** 75.12 (3) of the statutes is amended to read:

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1           75.12 (3) The notice of application for tax deed may be served by the county  
2 treasurer or the county comptroller under s. 59.255 or any person acting for the  
3 treasurer or comptroller. The notice shall be served in the manner that service of a  
4 summons in a court of record is made, or by certified mail, with return receipt of the  
5 addressee only demanded. If notice cannot be given by use of either of the foregoing  
6 methods, the county treasurer, the county comptroller under s. 59.255, or the  
7 treasurer's or comptroller's agent shall make an affidavit setting forth the effort to  
8 make service, the inability to do so, and shall file the affidavit with the county clerk.  
9 In such cases the notice shall be published by the county treasurer or the county  
10 comptroller under s. 59.255 as a class 3 notice, under ch. 985, in the county. The  
11 affidavit of the county treasurer, the county comptroller under s. 59.255, or the  
12 treasurer's or comptroller's agent as to inability to secure service personally or by  
13 certified mail, together with proof of publication of the notice, shall be deemed  
14 completed service of the notice of application for tax deed.

15           **SECTION 256.** 75.12 (4) of the statutes is amended to read:

16           75.12 (4) Before the tax deed is issued, proof of service, or the returned certified  
17 mail receipt, or proof of publication of the notice of application for tax deed shall be  
18 filed with the officer authorized by law to issue the tax deed, and a copy of the proof  
19 of service, returned certified mail receipt, or proof of publication with evidence of the  
20 cost of publication shall be retained by the county treasurer or the county comptroller  
21 under s. 59.255. A person subsequently redeeming a lot or tract of land, or any part  
22 or interest therein, shall pay in addition to the amount required to redeem the lot or  
23 tract, \$1.50 for each person served with the notice or, if notice is sent by certified mail,  
24 the cost of sending any notices by certified mail, plus the cost of publication of the  
25 notice. If there is no occupant of the lands as hereinbefore defined, the county

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1 treasurer or the county comptroller under s. 59.255 shall file an affidavit to that  
2 effect with the officer authorized by law to issue the tax deed.

3 **SECTION 257.** 75.14 (2) of the statutes is amended to read:

4 75.14 (2) The county clerk shall not issue a deed of any parcel of land until by  
5 carefully comparing the advertised list of the same for redemption with the tax  
6 certificate, the clerk shall find that the description of such parcel of land so to be  
7 conveyed has been correctly and fully published, in such advertised list of  
8 redemptions; and if upon such examination the county clerk shall find any error or  
9 omission in any such advertised description the clerk shall enter opposite the  
10 description of said land in the tax certificate a statement of the fact of such error or  
11 omission. If the description of said land in the tax certificate is in error, the county  
12 board shall cause such certificate to be canceled, as it relates to that parcel, and direct  
13 the county treasurer or the county comptroller under s. 59.255 to correct the  
14 description thereof, using the procedure under s. 74.61, and include the parcel in the  
15 tax certificate next issued under s. 74.57. If the error or omission is in only the  
16 advertised list of redemptions, the county treasurer or the county comptroller under  
17 s. 59.255 shall correct and readvertise the same for redemption in the next such  
18 publication and the period of redemption shall be extended thereby an additional  
19 year.

20 **SECTION 258.** 75.144 (2) (c) of the statutes is amended to read:

21 75.144 (2) (c) The treasurer of the county or the county comptroller under s.  
22 59.255 seeking to transfer title to property under this chapter shall mail the notice  
23 under par. (a), at least 8 weeks before the date that title to the property will be  
24 transferred, to the last-known address of each owner of an interest in other real  
25 property that has a common boundary with the property. The treasurer or the county

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1 comptroller under s. 59.255 shall attach a list containing the legal description of the  
2 property to the notice. The notice shall appear in at least 10-point boldface type or  
3 its equivalent and shall read as follows:

4 NOTICE REGARDING TRANSFER  
5 OF ADJACENT PROPERTY

6 TAKE NOTICE THAT ANY PERSON THAT HAS OR CLAIMS TO HAVE A  
7 RIGHT, TITLE OR INTEREST IN ANY REAL PROPERTY THAT IS DESCRIBED  
8 IN THE ATTACHED LIST IS HEREBY NOTIFIED THAT .... (name of the county)  
9 WILL TRANSFER TITLE TO THE REAL PROPERTY DESCRIBED IN THE  
10 ATTACHED LIST ON .... (date of transfer of title).

11 TAKE FURTHER NOTICE THAT YOU ARE RECEIVING THIS NOTICE  
12 BECAUSE YOU HAVE AN INTEREST IN REAL PROPERTY THAT BORDERS ON  
13 A PIECE OF REAL PROPERTY DESCRIBED IN THE ATTACHED LIST. THE  
14 TREASURER OR COMPTROLLER OF .... (name of the county) HAS A COPY OF  
15 A SURVEY OF ALL REAL PROPERTY THAT IS DESCRIBED IN THE ATTACHED  
16 LIST. THE SURVEY SHOWS THE SIZE AND LOCATION OF THE REAL  
17 PROPERTY, ITS EXTERIOR BOUNDARIES, THE LOCATION OF ANY VISIBLE  
18 STRUCTURES ON THE PROPERTY, THE DIMENSIONS OF ANY PRINCIPAL  
19 BUILDINGS ON THE PROPERTY AND ANY BOUNDARY FENCES, APPARENT  
20 EASEMENTS, ROADWAYS AND VISIBLE ENCROACHMENTS. YOU MAY  
21 WISH TO LOOK AT THE SURVEY TO MAKE SURE THAT YOU DO NOT CLAIM  
22 ANY RIGHT, TITLE OR INTEREST IN THE REAL PROPERTY. IF YOU BELIEVE  
23 THAT THE SURVEY SHOWS THAT SOME OF THE REAL PROPERTY TO BE  
24 TRANSFERRED BELONGS TO YOU, YOU HAVE THE RIGHT TO ATTEMPT TO

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1 PROVE THAT THE REAL PROPERTY BELONGS TO YOU UNDER THE  
2 WISCONSIN LAW AND YOU MAY WISH TO CONSULT AN ATTORNEY.

3 **SECTION 259.** 75.16 of the statutes is amended to read:

4 **75.16 Deed, by whom executed; form.** All deeds of lands given under s.  
5 75.14 shall be executed by the county clerk in the name of the state of Wisconsin and  
6 of the county as the grantors therein, and shall be substantially in the following or  
7 other equivalent form:

8 To all to whom these presents shall come, greeting:

9 Whereas, ....., treasurer or the county comptroller under s. 59.255 of the county  
10 of ....., has deposited in the office of the county clerk of the county of ....., in the state  
11 of Wisconsin, a tax certificate of said county, whereby it appears, as the fact is, that  
12 the following described piece (or pieces) or parcel (or parcels) of land lying and being  
13 situated in the county of ....., to wit: (Here describe the lands) was (or were) included  
14 in the tax certificate issued to the county of ... on ... .., ... (date), for the  
15 nonpayment of real property taxes, special assessments, special charges or special  
16 taxes, in the amount of ... dollars and ... cents, in the whole, which sum was the  
17 amount assessed and due and unpaid on said tract (or several tracts) of land, and  
18 whereas it further appears, as the fact is, that the owner (or owners) or claimant (or  
19 claimants) of said land has (or have) not redeemed from said certificate the lands  
20 which were included as aforesaid, and said lands continue to remain unredeemed,  
21 whereby said described lands have become forfeited and the said county is entitled  
22 to a conveyance thereof:

23 Now, therefore, know all by these presents that the county of ....., in said state,  
24 and the state of Wisconsin, in conformity to law, have given and hereby do give, grant  
25 and convey the tract (or several tracts) of land above described, together with the



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1 hereditaments and appurtenances, to the said county of .... and its assigns, to their  
2 sole use and benefit forever.

3 In testimony whereof, I, ....., the clerk of the county of ....., have executed this  
4 deed pursuant to and in virtue of the authority in me vested by the statutes of the  
5 state of Wisconsin, and for and on behalf of said state and the county of .... aforesaid,  
6 and have hereunto subscribed my name officially and affixed the seal of the said ....  
7 (name it), at .... in said county of ....., this .... day of ....., .... (year)

8 [L. S.]

9 A. B.

10 (Here give official designation.)

11 Done in presence of

12 ....

13 ....

14 **SECTION 260.** 75.20 (2) of the statutes is amended to read:

15 75.20 (2) COUNTY TREASURER OR COMPTROLLER TO CANCEL ALL OUTLAWED TAXES.

16 No deed shall be issued or action commenced on any tax certificate whatever after  
17 it shall have become void by virtue of the statute of limitations provided in this  
18 section. The interest in the land represented by such certificate shall terminate upon  
19 the last date upon which a deed could have been issued thereon, or an action could  
20 have been commenced thereon if no summons and complaint was served and filed  
21 prior to such date. The county treasurer or the county comptroller under s. 59.255  
22 shall cancel all tax certificates which have become void by limitation and shall make  
23 an entry in the treasurer's or comptroller's record of unredeemed property subject  
24 to a tax certificate evidencing such cancellation.

25 **SECTION 261.** 75.20 (3) of the statutes is amended to read:

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1           75.20 (3) CERTIFICATION OF CANCELLATION TO LOCAL TREASURER OR COMPTROLLER.  
2 Whenever the county treasurer or the county comptroller under s. 59.255 shall  
3 cancel a tax certificate which has become void by virtue of any statutes of limitation  
4 the county treasurer or the county comptroller under s. 59.255 shall within 30 days  
5 thereafter in writing certify such cancellation to the proper town, city or village  
6 treasurer who shall make entry thereof in his or her records. Such cancellation need  
7 not be so certified in cases where the county has settled in full with the town, city or  
8 village.

9           **SECTION 262.** 75.285 of the statutes is amended to read:

10           **75.285 Action; condition precedent.** No action or proceeding shall be  
11 maintained by the former owner or any person claiming under the former owner,  
12 based upon the invalidity of any tax certificate or tax deed due to the failure of the  
13 county treasurer or the county comptroller under s. 59.255 to give notice under s.  
14 74.59, unless there is deposited with the clerk of circuit court, at the time the action  
15 is commenced under s. 801.02, an amount of money equal to either the full amount  
16 of all delinquent taxes currently outstanding against the parcel of property which is  
17 the subject of the action, plus interest and penalty under s. 74.47, or if the county has  
18 taken a tax deed, the full amount payable under s. 75.36 (3) (a) and (b). The deposited  
19 funds shall be held by the clerk of circuit court and paid out as directed by the  
20 judgment in the action or proceeding.

21           **SECTION 263.** 75.36 (2) (b) of the statutes is amended to read:

22           75.36 (2) (b) If the county did not settle for unpaid special assessments or  
23 special charges under s. 74.29, the county treasurer or the county comptroller under  
24 s. 59.255 shall notify all taxing jurisdictions that the county has acquired the  
25 property under this chapter. Each taxing jurisdiction shall certify to the county

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1 treasurer or the county comptroller under s. 59.255 the unpaid special assessments  
2 and special charges to which the property is subject.

3 **SECTION 264.** 75.36 (2m) (intro.) of the statutes is amended to read:

4 75.36 (2m) NOTICE; PROCEEDS. (intro.) Upon acquisition of a tax deed under this  
5 chapter if sub. (4) applies, the county treasurer or the county comptroller under s.  
6 59.255 shall notify the former owner, by registered mail or certified mail sent to the  
7 former owner's mailing address on the tax bill, that the former owner may be entitled  
8 to a share of the proceeds of a future sale. If the former owner does not request, in  
9 writing, payment within 60 days after receipt of that notice, the former owner forfeits  
10 all claim to those proceeds. If the former owner timely requests payment, the county  
11 shall send to the former owner the proceeds identified in sub. (3) (c) minus any  
12 delinquent taxes, interest and penalties owed by the former owner to the county in  
13 regard to other property and minus the greater of the following amounts:

14 **SECTION 265.** 75.36 (3) (intro.) of the statutes is amended to read:

15 75.36 (3) DISTRIBUTION OF PROCEEDS OF SALE. (intro.) If a county sells property  
16 that was acquired by taking of a tax deed under this chapter, the county treasurer  
17 or the county comptroller under s. 59.255 shall do all of the following:

18 **SECTION 266.** 75.37 (1) of the statutes is amended to read:

19 75.37 (1) It shall be unlawful for any person or corporation to cut, destroy or  
20 remove any logs, wood or timber or any buildings, fixtures and other improvements  
21 assessed as real property from any land included in a tax certificate for the  
22 nonpayment of taxes while such taxes remain unpaid; and if any person shall cut,  
23 destroy or remove the same from such lands during the time aforesaid the county  
24 treasurer or the county comptroller under s. 59.255 of the county in which such lands  
25 are situated shall issue a warrant under the treasurer's or comptroller's hand and

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1 seal to the sheriff, giving therein a description of such lands, the amount of such  
2 taxes, with interest and charges thereon then remaining unpaid and the years for  
3 which the same are unpaid, commanding such sheriff forthwith to seize such logs,  
4 wood, timber, buildings, fixtures and improvements, or materials salvaged  
5 therefrom, wherever the same may be found and to sell the same or a sufficient  
6 amount thereof to satisfy such taxes, with the interest and charges thereon and the  
7 costs of such seizure and sale.

8 **SECTION 267.** 75.37 (2) of the statutes is amended to read:

9 75.37 (2) The sheriff shall receive such warrant and execute the same as  
10 therein directed, as in case of levy and sale on execution, and make return thereof  
11 with his or her doings thereon to the county treasurer or the county comptroller  
12 under s. 59.255 within 60 days after the receipt of the same and pay over all money  
13 collected thereon to such treasurer or comptroller.

14 **SECTION 268.** 75.521 (1) (c) of the statutes is amended to read:

15 75.521 (1) (c) "Treasurer" means the treasurer of a county, except that in a  
16 county to which s. 59.255 applies, "treasurer" also means a comptroller elected under  
17 s. 59.20 (2) (am).

18 **SECTION 269.** 75.61 (2) of the statutes is amended to read:

19 75.61 (2) TAX CERTIFICATES OF COUNTY, DISCOUNT ON. Whenever the county holds  
20 tax certificates upon real estate and the owner of said real estate or any person, firm,  
21 association, corporation or limited liability company holding a valid lien thereon  
22 shall claim the assessment of said real estate to be greater than the value that can  
23 ordinarily be obtained therefor at private sale, the respective town board, village  
24 board or city council where said real estate is situated may take proof under oath of  
25 the value of said real estate and make a finding thereon. Upon the filing of said

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1 finding with the county treasurer or the county comptroller under s. 59.255, the  
2 treasurer or comptroller shall accept from said owner or lienholder the proper  
3 proportional tax on said real estate based upon the value so found, together with the  
4 proper charges, as in the case of redemption of tax certificates, shall cancel said tax  
5 certificate as it relates to that real estate, and shall give to said owner or lienholder  
6 a receipt for said tax. The difference between the tax as returned and the amount  
7 of such proportional tax, exclusive of charges, received by the county as a result of  
8 the compromise shall be charged to the town, village or city which returned the same  
9 and may be included by the county as a special charge in the next tax levy against  
10 such town, city or village.

11 **SECTION 270.** 75.62 (4) of the statutes is amended to read:

12 75.62 (4) PAYMENT OF JUDGMENT. Payment of any judgment so recovered by the  
13 plaintiff, shall be made forthwith by the county comptroller under s. 59.255 or by the  
14 treasurer of any such county, town, city or village, upon presentation of a certified  
15 copy thereof, without other or further order. The treasurer or comptroller shall  
16 preserve said copy of said judgment as the treasurer's or comptroller's warrant for  
17 such payment and shall require the satisfaction of record of said judgment upon the  
18 making of such payment. The amount of any judgment so paid by the county  
19 treasurer or the county comptroller under s. 59.255 shall be charged to the proper  
20 town, city or village and may be included by the county as a special charge against  
21 such town, city or village if such judgment shall be the result of an error or defect  
22 caused by said town, city or village or official thereof.

23 **SECTION 271.** 75.64 (2) of the statutes is amended to read:

24 75.64 (2) The clerk or treasurer, or the county comptroller under s. 59.255, shall  
25 retain such deposit until the final determination of the action, and if the certificate

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1 is vacated and set aside or if the issuing of the deed is permanently restrained, the  
2 money deposited shall, at the time of entry of judgment or at any later time, upon  
3 demand, be returned to the person depositing it. If final judgment is rendered in the  
4 action sustaining the validity of the inclusion of the land in a tax certificate, and of  
5 the tax certificate, the court shall compute the interest upon the certificate from the  
6 date of the deposit to the date of judgment and penalty as provided under s. 74.47 and  
7 add it to the costs and disbursements taxable in the action and to the amount of the  
8 deposit, and shall enter judgment against the plaintiff for the total amount, and no  
9 tax deed may be issued upon the certificate unless the plaintiff fails to pay to the clerk  
10 or treasurer, or the county comptroller under s. 59.255, for the use of the owner of the  
11 certificate, the amount of the judgment within 20 days after its rendition, together  
12 with interest on it.

13 **SECTION 272.** 75.67 (2) of the statutes is amended to read:

14 75.67 (2) All tax certificates issued upon such property by such county or city  
15 on the same day or subsequent to the date of issuance of the certificate upon which  
16 such deed was acquired, and which certificates are owned by such county or city at  
17 the time of the acquisition of the property, shall be assigned to such county or city so  
18 owning such property. On any issuance of tax certificate subsequent to the  
19 acquisition of such property after the first Monday of August in any year, such county  
20 or city so owning such land shall be the exclusive recipient of the tax certificates. Any  
21 issuance of a tax certificate in violation of these provisions shall be null and void.  
22 It is the duty of the city and the county treasurer or the county comptroller under s.  
23 59.255 to give the other, as the case may be, written notice of the acquisition of such  
24 property within 24 hours, Sundays and holidays excluded, after such tax deed or  
25 other conveyance has been acquired; and upon receipt of such notice it is the duty of

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1 such treasurer or comptroller, as the case may be, to make entry of such notice upon  
2 the treasurer's or comptroller's records.

3 **SECTION 273.** 75.67 (3) (a) of the statutes is amended to read:

4 75.67 (3) (a) Whenever such property has been so acquired, the city treasurer  
5 shall notify the county clerk and the county treasurer, or the county comptroller  
6 under s. 59.255, or the county clerk shall notify the city treasurer, as the case may  
7 be, in writing thereof within 24 hours thereafter, Sundays and holidays excluded.  
8 The county treasurer, or the county comptroller under s. 59.255, or the city treasurer  
9 upon receipt of such notice shall forthwith charge the amount, without interest or  
10 penalties, of all city, county, state and metropolitan sewerage district current and  
11 delinquent taxes, all unpaid installments of special assessments and other  
12 assessments, charges and tax certificates which are liens upon the land, and which  
13 are held by or due to such county or city, as the case may be, and upon which the time  
14 limitations of s. 75.20 have not expired, to a "tax deed in force" account, and such  
15 taxes, assessments and certificates shall thereby be considered as paid or redeemed  
16 and such taxes shall be marked paid or redeemed on the tax roll, as the case may be;  
17 thereafter the amounts thereof owned by or due to such county shall be charged back  
18 against such city and such amounts thereof owned or held by or due to such city shall  
19 be credited to such city in the next tax levy upon such city by the county.

20 **SECTION 274.** 75.67 (3) (b) of the statutes is amended to read:

21 75.67 (3) (b) On or before October 1 of each year, the city treasurer and the  
22 county treasurer or the county comptroller under s. 59.255 shall respectively furnish  
23 the other with an itemized statement of the amounts so charged by the treasurer or  
24 comptroller, as the case may be, to the city's or county's "tax deed in force" account  
25 as a result of tax deeds taken by the city or county. The county clerk shall include an

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1 itemized statement of such amounts in the apportionment filed by the clerk. If any  
2 such tax deed is set aside, the city treasurer and the county treasurer or the county  
3 comptroller under s. 59.255 shall respectively credit the other with the amounts so  
4 charged with respect to the deed set aside, and the amounts and entries by either  
5 treasurer, or comptroller, with reference thereto, comprising said amounts shall be  
6 as though no charge had been made to a "tax deed in force" account; and the city  
7 treasurer and the county treasurer or the county comptroller under s. 59.255,  
8 respectively, shall, on or before October 1 of each year, advise the other of such credits  
9 due.

10 **SECTION 275.** 75.67 (3) (c) of the statutes is amended to read:

11 75.67 (3) (c) In the event that such property is so acquired by such city while  
12 the county tax roll is in the possession of its city treasurer, the latter shall consider  
13 such taxes as paid and mark the tax roll accordingly, and furnish the county  
14 treasurer or the county comptroller under s. 59.255 with a statement thereof upon  
15 a form provided by the county. The city treasurer shall return such records to the  
16 county treasurer or the county comptroller under s. 59.255 with the delinquent  
17 county tax roll, and shall receive credit therefor the same as for delinquent taxes.  
18 The amount for which such credit is given shall be included in the amount to be  
19 charged back to such city in succeeding apportionment of county taxes.

20 **SECTION 276.** 77.04 (3) of the statutes is amended to read:

21 77.04 (3) APPORTIONMENT OF FOREST CROPLAND INCOME. Out of all moneys  
22 received by any town from any source on account of forest croplands in such town,  
23 the town treasurer shall on or before November 15 pay 20% to the county treasurer  
24 or the county comptroller under s. 59.255 and retain the remainder.

25 **SECTION 277.** 77.10 (1) (a) of the statutes is amended to read:



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1           77.10 (1) (a) The department of natural resources shall on the application of  
2 the department of revenue or the owner of any forest croplands or the town board of  
3 the town in which said lands lie and may on its own motion at any time cause an  
4 investigation to be made and hearing to be had as to whether any forest croplands  
5 shall continue under this subchapter. If on such hearing after due notice to and  
6 opportunity to be heard by the department of revenue, the town and the owner, the  
7 department of natural resources finds that any such lands are not meeting the  
8 requirements set forth in s. 77.02 or that the owner has made use of the land for  
9 anything other than forestry or has failed to practice sound forestry on the land, the  
10 department of natural resources shall cancel the entry of such description and issue  
11 an order of withdrawal, and the owner shall be liable for the tax and penalty under  
12 sub. (2). Copies of the order of withdrawal specifying the description shall be filed  
13 by the department of natural resources with all officers designated to receive copies  
14 of the order of entry and withdrawal and this subchapter shall not thereafter apply  
15 to the lands withdrawn, except s. 77.07 so far as it may be needed to collect any  
16 previously levied severance or supplemental severance tax. If the owner shall not  
17 repay the amounts on or before the last day of February next succeeding the return  
18 of such lands to the general property tax roll as provided in sub. (4), the department  
19 of natural resources shall certify to the county treasurer or the county comptroller  
20 under s. 59.255 the descriptions and the amounts due, and the county treasurer or  
21 the county comptroller under s. 59.255 shall sell such lands as delinquent as  
22 described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax  
23 deed under s. 77.04 (2) the department of natural resources shall issue an order of  
24 withdrawal as to the lands covered in such tax deed. Such order may also be issued

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1 when examination of tax records reveals prolonged delinquency and noncompliance  
2 with the requirements of s. 77.04 (2).

3 **SECTION 278.** 77.10 (2) (b) of the statutes is amended to read:

4 77.10 (2) (b) Upon receipt of any taxes under this section by the state, the  
5 department of natural resources shall first deduct all moneys paid by the state on  
6 account of the lands under s. 77.05 with interest on the moneys computed according  
7 to the rule of partial payments at the rate of interest paid under par. (a) by the person  
8 withdrawing such lands. The department shall within 20 days remit the balance to  
9 the town treasurer who shall pay 20% to the county treasurer or the county  
10 comptroller under s. 59.255 and retain the remainder.

11 **SECTION 279.** 77.23 of the statutes is amended to read:

12 **77.23 Disposition of fees and returns.** On or before the 15th day of each  
13 month the register shall submit to the county treasurer or the county comptroller  
14 under s. 59.255 transfer fees collected together with the returns filed in the office  
15 during the preceding month for the treasurer's or comptroller's transmission to the  
16 department of revenue under s. 77.24 and shall submit to the county treasurer or the  
17 county comptroller under s. 59.255, or to the city treasurer if the property is located  
18 in a city that collects taxes under s. 74.87, all applications for credits under s. 79.10  
19 (5) that the county register of deeds receives during the preceding month.

20 **SECTION 280.** 77.26 (6) of the statutes is amended to read:

21 77.26 (6) The department of revenue shall notify the appropriate county  
22 treasurer or county comptroller under s. 59.255 of any refund paid by the state, and  
23 the appropriate county treasurer or county comptroller under s. 59.255 shall  
24 increase the county's next payment to the state to reimburse the state for the county's  
25 share of the refund.