

No. 300, S.]

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CHAPTER 177.

AN ACT to amend 75.521 (3) (c), (5), (8) and (13) (b); and to create 75.521 (14a) of the statutes, relating to foreclosure of tax liens by action in rem.

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

SECTION 1. 75.521 (3) (c), (5), (8) and (13) (b) of the statutes are amended to read:
75.521 (3) (c) A copy of the petition and so much of the list of tax liens as shall include the description of a particular parcel * * * shall be mailed by registered mail by the county treasurer to the last known post-office address of each owner and mortgagee of record as specified in subsection (3) (a) 2 and to each municipality, other than the municipal taxing district foreclosing, having any right, title or interest in the land or in the tax liens or the proceeds thereof. *An affidavit of the treasurer setting forth the names of the owners, mortgagees and municipalities for whom a post-office address has been ascertained, giving such addresses and stating that notice was mailed thereto, giving the date thereof, and further stating that no present post-office address was ascertainable for the other owners and mortgagees, shall be filed and constitute full compliance with this paragraph.*

(5) Every person, including any municipal taxing district other than the one foreclosing, 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, *or such portion thereof as shall be 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 subsection (6) * * *, or may serve a * * * verified answer upon the county treasurer of such county, * * * *as provided in subsection (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 subsection (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 him, from and after the date of the filing of said list of tax liens with the clerk of the circuit court of such county, shall be forever barred and foreclosed of all his 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 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 action with respect to such parcel *or such portion thereof as shall have been redeemed*. The person so redeeming shall be entitled to add the amount paid in redemption to the face amount of any lien which he may have against said lands to have interest thereon until paid.

(8) In the event of the failure to redeem or answer by any person having the right to redeem or answer as hereinabove provided, such person and all persons claiming under and through him, from and after the date of the filing of the list of tax liens in the office of the clerk of the circuit court of the county, shall be forever barred and foreclosed of all his right, title and interest and equity of redemption in and to the parcel described in such list of the tax liens, and upon filing of an affidavit of such default or failure of redemption by the county treasurer of such county, the court in which such list of tax liens is filed, shall render final judgment * * * ordering and adjudging that the county is vested with * * * *an estate in fee simple absolute in such lands, subject, however, to all unpaid taxes and charges which are subsequent to the latest dated tax lien appearing on the list specified in subsection (3) (b) of this section and to recorded restrictions as provided by section 75.14 (4) and all persons, both natural and artificial, including the state of Wisconsin, infants, incompetents, absentees and nonresidents who may have had any right, title, interest, claim, lien or equity of redemption in such lands, are forever barred and foreclosed of such right, title, interest, claim, lien or equity of redemption.* Such judgment shall be deemed to be based on the latest dated tax lien appearing on the list of tax liens. No personal judgment shall be entered against any person having or claiming to have any right, title or interest in or lien upon said lands. *Such judgment shall have the effect of the issuance of a tax deed or deeds and of judgment to bar former owners and quiet title thereon.*

(13) (b) In the event that the court shall determine that the issue raised by the answer of the defendant is without merit, a final judgment to such effect shall be entered ordering and adjudging that the county is vested with an estate in fee simple absolute in such lands subject, however, to all unpaid taxes and charges which are * * * *subsequent to the latest dated tax lien appearing on the list specified in subsection (3) (b) of this section* and to recorded restrictions as provided by section 75.14, and all persons, both natural and artificial, including the state of Wisconsin, infants, incompetents, absentees and nonresidents who may have had any right, title, interest, claim, lien or equity of redemption in such lands, are forever barred and foreclosed of such right, title, interest, claim, lien or equity of redemption. Such judgment shall be deemed to be based on the latest dated tax lien appearing on the list of tax liens. Such judgment shall have the effect of the issuance of a tax deed or deeds and of judgment to bar former owners and quiet title thereon.

SECTION 2. 75.521 (14a) of the statutes is created to read:

75.521 (14a) DAMAGES. Any person who was the owner of any right, title or interest in land which right, title or interest was lost by judgment of foreclosure as provided in this section may within 6 years from the date of entry of such judgment commence an action in the circuit court against the county to recover the fair market value of said lands or of his interest therein at the date of entry of said judgment of foreclosure in rem. If the court shall determine that such person's right, title and interest in said land was unjustly foreclosed and lost because said lands or said person's interest in such lands was not subject to taxation or special assessment at the time of the levy of the tax for nonpayment of which said lands were foreclosed, or that in fact such tax was paid by said owner, or that the tax lien upon which the judgment of foreclosure in rem was based was barred by the statute of limitations, or if such person lost said property through fraud without fault on his part, the court shall determine the fair market value of said land or of said person's interest therein as hereinabove set forth by dividing the assessed valuation of such lands in the year in which such judgment in rem was entered by the percentage ratio of real estate assessments prevailing for the taxing district in which the lands were located as set forth in the equalization for state tax purposes of the same year, and award judgment to such plaintiff in such amount, together with a reasonable attorney's fee to be fixed by the court, and the plaintiff's costs and disbursements of such action. Upon payment of the judgment the county may charge back as a tax to any taxing district the amount which such district received from the county in payment of taxes and interest on said land either by distribution of proceeds of sale thereof by the county or through other payment by the county.

Approved May 26, 1949.