

No. 337, S.]

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CHAPTER 316

AN ACT to repeal 74.34, 74.37, 75.01 (1m) and 75.015; to amend 74.031 (6a), 74.325, 74.345, 74.36 and 75.01 (4); and to repeal and recreate 74.33 of the statutes, relating to tax deed proceedings.

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

SECTION 1. 74.031 (6a) of the statutes is amended to read:

74.031 (6a) In either of the cases provided for by subs. (5) and (6), payments may be made on account of the delinquent taxes and special assessments in instalments of not less than * * * \$20 and in any multiple of \$5. The portion of such payment to be applied as principal shall be ascertained by dividing the amount of the payment by the sum of one plus a figure which is the product of .008 multiplied by the number of months of delinquency, counting any part of a month as a full month. Such amount of principal shall be deducted from the amount offered in payment and the remainder thereof shall be the interest accrued from January 1 next succeeding the year of the tax levy on that portion of the tax which is offered to be paid. Interest on any new balance of principal sum shall be figured from January 1 next succeeding the year of the tax levy.

SECTION 2. 74.325 of the statutes is amended to read:

74.325 The tax on any parcel of land returned to the county treasurer as delinquent may be paid in instalments of not less than * * * \$20 and in any multiple of \$5. The portion of such payment to be applied as principal shall be ascertained by dividing the amount of the payment by the sum of one plus a figure which is the product of .008 multiplied by the number of months of delinquency, counting any part of a month as a full month. Such amount of principal shall be deducted from the amount offered in payment and the remainder thereof shall be the interest accrued from January 1 next succeeding the year of the tax levy on that portion of the tax which is offered to be paid. Interest shall be computed only on the unpaid balance of the principal and be figured from such date of January 1 and the land against which such tax or special assessment is a lien shall be sold for the amount of such unpaid balance plus interest.

SECTION 3. 74.33 of the statutes is repealed and recreated to read:

74.33 RECORD OF DELINQUENT LANDS; NOTICE OF SALE.

(1) On or before September 15 of each year, the county treasurer shall have available in his office for public inspection a record of all lands on which the taxes have been returned as delinquent and which then remain unpaid, except public lands held on contract and lands mortgaged to the state.

(2) (a) He shall prepare and cause to be published a notice stating that so much as may be necessary of each tract of land upon which the taxes have been returned as delinquent and which remain unpaid on the

third Tuesday in October next, except public lands held on contract and lands mortgaged to the state, as shown on the official records of delinquent taxes in his office, will, on the third Tuesday in October and the next succeeding days, be sold by him at public auction at a named public place, at the county courthouse, for the payment of taxes and interest thereon. If the county is the exclusive bidder under s. 74.44, he shall so state in the notice in addition to the matters specified in this paragraph. He shall cause such notice to be published once each week for 2 successive weeks prior to but not earlier than 30 days before said third Tuesday in October in each newspaper of general circulation published in his county possessing the qualifications specified in s. 331.20, or, if there is none, in one such newspaper in each adjoining county as the county board may direct. Every newspaper, for purposes of this section, shall be deemed to have been regularly published once in each week if not more than 10 days has intervened between successive issues. Such notice shall be 3 newspaper columns wide and 10 column inches deep, except in counties having a population of 500,000 or more such notice shall be 2 newspaper columns wide and 6 column inches deep, and shall be charged and paid for at the advertising space rates regularly charged by each such newspaper. The county treasurer shall post the notice in a conspicuous place in his office, and in 3 other public places in his county.

(b) Such notice shall be substantially in the following form and language:

**OWNERS OF REAL ESTATE IN ---- COUNTY
TAKE NOTICE**

On October --, 19--, and the next succeeding days, -----, Treasure of ---- county, will, at the courthouse at ---- (county seat), Wisconsin, sell at public auction so much as may be necessary of each tract of land upon which the taxes have been returned as delinquent and are on said date still unpaid, for the payment of the taxes and interest due thereon. This sale will include all real estate listed in the county treasurer's official records of delinquent taxes for the tax levy year ----, except public lands held on contract and lands mortgaged to the state. If you are in doubt as to whether the taxes on your land are paid, consult the county treasurer.

PAY YOUR TAXES NOW

By so doing you will prevent sale of your property for taxes and you will stop the further addition of interest charges.

(If the county is to be the exclusive bidder pursuant to s. 74.44, then add in bold-face type:

THIS SALE IS NOT OPEN TO THE PUBLIC. THE COUNTY WILL PURCHASE THESE DELINQUENT TAXES.)

----- (Name of treasurer)
County Treasurer
----- County

SECTION 4. 74.34 of the statutes is repealed.

SECTION 5. 74.345 and 74.36 of the statutes are amended to read:

74.345 (1) If the county treasurer, through error, fails to comply with * * * s. 74.33, the notice of sale may * * * be posted and published and the sale held at a time to be fixed by him, not later than December 15, of the year in which said error occurred, with like effect as if * * * said section had originally been complied with.

(2) If any land * * * was omitted from the list of lands advertised for tax sale prior to the effective date of this amendment (1957), such land may be * * * advertised for sale in the year following discovery of the omission in the same manner as required by statute prior to such date.

74.36 Every printer who * * * publishes such * * * notice shall, immediately after the last publication thereof, transmit to the treasurer of the proper county an affidavit of such publication made by some person to whom the fact of publication * * * is known; and no printer shall be paid for publishing any such * * * notice who * * * fails to so transmit such affidavit on or before the date fixed for such sale; and the county treasurer shall also make or cause to be made an affidavit * * * of the posting of such * * * notice as * * * required in s. 74.33, which * * * affidavit together with the affidavit of publication, shall be carefully preserved by him * * *.

SECTION 6. 74.37 of the statutes is repealed.

SECTION 7. 75.01 (1m) of the statutes is repealed.

SECTION 8. 75.01 (4) of the statutes is amended to read:

75.01 (4) Redemption of land sold for taxes may be made in partial payments of not less than * * * (\$20) and in any multiple of \$5. Each partial payment shall be applied first in payment of * * * all charges authorized by law, then the interest accrued to the date of payment and the balance shall be applied on the principal of the tax. * * * The portion of such payment to be applied as principal shall be ascertained by dividing the amount of the payment by the sum of one plus a figure which is the product of .008 multiplied by the number of months of delinquency, counting any part of a month as a full month. Such amount of principal shall be deducted from the amount offered in payment and the remainder thereof shall be the interest accrued from January 1 next succeeding the year of the tax levy on that portion of the tax which is offered to be paid. Interest on any new balance of principal sum shall be figured from the January 1 next succeeding the year of the tax levy. No payment of any instalment shall be made by the county treasurer to the holder of any certificate unless such certificate is produced * * * and the instalment payment indorsed thereon.

SECTION 9. 75.015 of the statutes is repealed.

Approved July 3, 1957.
