

1977 Senate Bill 114

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CHAPTER 174, Laws of 1977

AN ACT to amend 74.03 (10) (d), 74.46 (1) (c), 74.79 (1), 75.19 and 75.521 (3) (a) (intro.) of the statutes, relating to tax redemption and to property tax instalment payments in 1st class cities.

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

SECTION 1. 74.03 (10) (d) of the statutes is amended to read:

74.03 (10) (d) The governing body of any city which retains and collects its delinquent real estate taxes ~~shall have power~~ may by ordinance to extend the time for payment without interest of all or a portion of the personal property taxes levied by ~~such the~~ city for a period of time not exceeding ~~10~~ 9 months from January 31 following the tax levy year. Personal property taxes, at the option of the taxpayer, may be paid in 10 equal instalments, each of which ~~instalments~~ shall be paid on or before the last day of each month ~~during the months of~~ from January through October provided that on or before January 31 of the year during which the tax becomes due, the ~~said~~ taxpayer shall have first paid to the city treasurer the full amount of all personal property taxes for all purposes except city purposes. If any instalment is not paid when due, the entire remaining balance of such taxes and charges shall become forthwith delinquent and shall bear interest at the rate of one percent per month or fraction thereof from the preceding January 1 until paid. The exercise of the option of the taxpayer to pay the city portion of personal property taxes in 10 equal monthly instalments must be made by making the first instalment payment to the city treasurer ~~in writing~~ on or before January 31 of the year in which the taxes become due.

SECTION 1g. 74.46 (1) (c) of the statutes is amended to read:

74.46 (1) (c) Whenever in any county lands are bid in for delinquent taxes for the county, the county treasurer may in lieu of executing separate tax certificates on every parcel of land to the county, prepare and execute one master certificate to include lands in each town, city or village sold for delinquent general taxes, special assessments, drainage assessments levied as specified in ch. 88 (or ch. 88 or 89 as they existed prior to January 1, 1965), special improvements bonds and trust items, which certificate shall be in substantially the form as ~~hereinafter~~ provided in this paragraph and shall incorporate by reference to appropriate numbering in the treasurer's tax sales record the description of each separate parcel and the amount of delinquent tax and charges intended to be included in ~~said the~~ tax certificate. Thereafter when any person desires to purchase the tax certificate on any individual parcel included in either of ~~said the~~ master certificates the county treasurer shall execute a single tax certificate to the county in the form prescribed in this subsection, which certificate shall be indorsed by the county treasurer with ~~his~~ the treasurer's

official character added and thereafter the procedure prescribed in sub. (2) shall apply. Whenever one or more single certificates are executed on parcels included in a master certificate ~~such that~~ fact shall be ~~forthwith~~ noted on the master certificate by reference to the item number of ~~said the~~ parcel. If after the issuance of any master certificate, any delinquent tax item ~~therein~~ included is redeemed, the fact, date and amount of ~~such~~ redemption shall be noted ~~forthwith~~ on ~~such the~~ master certificate by reference to the items of ~~said the~~ parcel. The form of ~~such the~~ master certificate shall be substantially as follows:

STATE OF WISCONSIN,

.... County.

County Treasurer's Office,, 19...

I,, county treasurer of the county of, in ~~said the~~ state of Wisconsin, do ~~hereby~~ certify there was sold at public auction, pursuant to notice given as ~~by law~~ required by law, on the day of, 19.., to the county of, the lands described and listed in volume number, town of, record of sales and assignments the specific item numbers ~~whereof of which~~ are ~~hereinafter~~ set forth, ~~said below~~, the record being on file in the office of county treasurer of county and which is hereby made a part of this certificate. ~~Said The~~ sum listed below represents the amount due and unpaid for taxes on ~~said the~~ lands for the year 19..; that the ~~said~~ county of or assigns will therefore be entitled to a deed of conveyance of ~~said the~~ lands in 3 years from this date, except that when razing costs incurred by any city or village are included in the amount due for taxes the period of redemption shall be one year from date of certificate at the expiration of which the county or its assigns shall be entitled to a deed, unless redeemed from such sale according to law, and the rate of interest in case of redemption shall be eight-tenths of one per cent percent per month or fraction of a month from date of January 1, 19... The ~~said~~ lands together with the sum for which ~~the same is~~ they are sold are more particularly shown in volume number, town of, record of sales and assignments numbers, and

...., County Treasurer.

SECTION 1r. 74.79 (1) of the statutes is amended to read:

74.79 (1) The common council of any city authorized by its charter to sell land for nonpayment of city taxes may by ordinance extend the time for payment without interest of all or a portion of the real estate taxes and special assessments of ~~such the~~ city, except special assessments as to which no extension is allowed, for a period of time not exceeding 10 months from January 31 in one or more instalments under conditions set forth in the ordinance. Real estate property taxes, at the option of the taxpayer, may be paid in 10 equal instalments, each of which shall be paid on or before the last day of each month from January through October. The taxpayer must exercise the option of paying the taxes in 10 equal monthly instalments by making the first instalment payment on or before January 31 of the year in which the taxes become due. If one instalment only is not paid on the due date it shall not be deemed delinquent or to render the unpaid balance delinquent, but such instalment shall be collected together with interest thereon at the rate of one percent per month, or fraction thereof, from January 1 preceding. If a 2nd instalment ~~shall~~ is not be paid on the due date ~~then~~ the city treasurer shall declare the unpaid balance ~~to be~~ delinquent; and such taxes and special assessments shall be collected together with interest ~~thereon~~ at one percent per month, or fraction thereof, from January 1 preceding. The treasurer shall, on the 15th day after the date that payment of the final instalment provided for in ~~said the~~ ordinance is due, commence by public auction the sale of all tracts and lots or parcels upon which instalments of city taxes and special assessments ~~shall~~ remain unpaid in the same manner in which land is required to be sold for nonpayment of city taxes.

SECTION 2. 75.19 of the statutes is amended to read:

75.19 Foreclosure of certificates. The holder of any tax certificate may, ~~at his option,~~ in lieu of taking a tax deed, at any time after 5 years as to tax certificates which antedate 1945, 4 years and 6 months for the 1945 tax certificates, 4 years for the 1946 tax certificates, 3 years and 6 months for the 1947 tax certificates, and

thereafter 3 years from the date of ~~such the~~ certificate, except that when razing costs incurred by any city or village are included in the amount due for taxes the period of redemption shall be one year from date of certificate at the expiration of which the county or its assigns shall be entitled to a deed, and before he the holder would be debarred from demanding a tax deed ~~thereon~~, foreclose the ~~same~~ certificate by action as in a case of a mortgage upon real estate. The holder of any tax certificate may in any case involving the right of redemption or interest of any minor, idiot or insane person, after a tax deed has been issued ~~as provided in~~ under this chapter 75, foreclose the right of redemption or interest of ~~such the~~ minor, idiot or insane person. In ~~such an~~ action ~~such the~~ minor, idiot or insane person must appear by guardian ad litem, and ~~his the~~ general guardian, if ~~he the person~~ has one, shall be joined as a party defendant. All the laws and rules of practice relating to the foreclosure of mortgages, as to the persons necessary and proper to be made parties, as to pleading and evidence, the judgment of foreclosure and sale ~~thereunder~~, the right of the plaintiff to be subrogated to the benefits of all liens upon the premises ~~by him~~ necessarily satisfied by the plaintiff in order to save the lien of ~~his the~~ certificate, the right of the defendants or any of them, to redeem the premises at any time before sale, and as to costs and disbursements, including the necessary expenses for an abstract of title, shall, so far as they are applicable, prevail in such actions; ~~provided, that when.~~ When costs are allowed to the plaintiff, ~~such the~~ costs, exclusive of disbursements, shall be discretionary with the court, but shall not exceed the amount of the face of the ~~certificate or~~ certificates embraced in ~~such the~~ action, and ~~such the~~ costs when allowed, shall be an additional lien upon the property described in ~~such the~~ certificates, ~~provided further, that the.~~ The defendant may in all cases within the time limited by law for answering the complaint, execute and deliver to the plaintiff or ~~his the~~ plaintiff's attorney a quitclaim deed of the lands described in the complaint, conveying all the right, title and interest of ~~such the~~ defendant at the time of the commencement of the suit; or may, within such time, either after having delivered ~~such the~~ deed or without ~~such~~ delivery, answer disclaiming any title to the lands in question at the time of the commencement of the suit, in either of which cases the plaintiff shall not recover costs personally against any ~~such~~ defendant who quitclaims as aforesaid or who shall establish ~~such the~~ disclaimer upon the trial of ~~such the~~ action. The plaintiff in ~~such the~~ action may include in one action, all the certificates ~~he the plaintiff~~ holds upon the same tract of land; ~~and the.~~ The sale in such actions shall be conducted, certificates ~~thereon~~ made and filed, the report made and confirmed and a deed ~~thereon~~ executed and delivered, in like manner and with like effect as in case of actions for foreclosure of mortgages.

SECTION 3. 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 ~~such the~~ county, one or more lists of parcels of property affected by unpaid tax liens as shown on the delinquent tax rolls in ~~said the~~ treasurer's office. ~~Such The~~ parcels shall be numbered consecutively. ~~Such 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 ~~pursuant to~~ under section 75.521 Wisconsin Statutes by County, List of Tax Liens for 19., Number". ~~Such The~~ list shall contain as to each parcel, the following: