

incurred, and ~~such the~~ treasurer shall deduct ~~such that~~ amount from the compensation of ~~such the~~ delinquent clerk or assessor.

SECTION 3. **Appropriation changes.** The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (3) (a) of the statutes, as affected by the laws of 1981, is increased by \$39,500 for fiscal year 1982-83 for the purpose of collecting agricultural statistics.

1981 Assembly Bill 324

Date published: April 15, 1982

## CHAPTER 167 , Laws of 1981

AN ACT to amend 45.53 (4), 74.03 (4), (6) and (10) (d), 74.031 (10), 74.32 (1), 74.325, 74.39, 74.46 (1) (a) and (c), 74.79 (1), 75.01 (1) and (4), 75.64 and 77.04 (2); and to create 74.80 of the statutes, relating to the interest rate and penalty charged by counties and 1st class cities for overdue and delinquent real property taxes.

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

SECTION 1. 45.53 (4) of the statutes is amended to read:

45.53 (4) Whenever any tax or assessment on real property, including all special assessments, is not paid when due, the penalty ~~provisions providing for~~ of one percent per month as provided by s. 74.03 (4), ~~any interest or penalty under s. 74.80~~ and the maximum limitation of 6% per year as provided by ~~such the~~ soldiers' and sailors' civil relief act shall be waived for the purpose ~~hereof~~ and upon the conditions specified ~~hereinafter~~ in this section.

SECTION 2. 74.03 (4), (6) and (10) (d) of the statutes are amended to read:

74.03 (4) (title) DELINQUENT FIRST INSTALMENT; INTEREST; PENALTY. If the first instalment of the real estate taxes or special assessments so charged is not paid on or before January 31, the whole amount of ~~such those~~ real estate taxes or special assessments shall become due ~~and payable~~ and shall be collected, together with unpaid personal property taxes, on or before the last day of February by the town, city or village treasurer. All ~~such those~~ taxes and assessments remaining unpaid on March 1 are delinquent and shall be returned to the county treasurer as provided in s. 74.17. Such taxes shall be collected by the county treasurer with interest ~~at the rate of one percent per month or fraction thereof and penalty as provided under s. 74.80~~ from the preceding January 1 next preceding.

(6) (title) DELINQUENT 2ND INSTALMENT; INTEREST; PENALTY. Except as provided in s. 74.025, the 2nd instalment of real estate taxes and special assessments remaining unpaid on August 1 shall be delinquent and shall be subject to interest ~~at the rate of one percent per month or fraction thereof and penalty as provided under s. 74.80~~ from the preceding January 1 next preceding until paid or until the property upon which such taxes are levied is sold at the next tax sale as provided by law.

(10) (d) The governing body of any city ~~which that~~ retains and collects its delinquent real estate taxes may by ordinance extend the time for payment without interest of all or a portion of the personal property taxes levied by the city for a period of time not exceeding 9 months from the 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 shall be paid on

or before the last day of each month from January through October ~~provided that if on or before January 31 of the year during which the tax becomes due, the taxpayer shall have~~ has first paid to the city treasurer the full amount of all personal property taxes for all purposes except city purposes. The taxpayer shall exercise the option to pay 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 the instalment shall be collected, with interest ~~at the rate of one percent per month, or fraction thereof and penalty as provided under s. 74.80,~~ from the day following the due date. If a 2nd instalment is not paid on the due date, the city treasurer shall declare the unpaid balance delinquent and the taxes shall be collected, with interest ~~at the rate of one percent per month, or fraction thereof and penalty as provided under s. 74.80,~~ from the preceding January 1. If the final payment is not made in the month following the due date, the delinquent unpaid balance shall be collected, with interest ~~at the rate of one percent per month, or fraction thereof and penalty as provided under s. 74.80,~~ from the preceding January 1.

SECTION 3. 74.031 (10) of the statutes is amended to read:

74.031 (10) COLLECTION BY COUNTY. All taxes returned as delinquent shall ~~thereafter~~ be collected by the county treasurer, with interest ~~thereon and penalty as provided under s. 74.80,~~ and all actions and proceedings commenced and pending for the collection of any personal property tax shall be thereafter prosecuted and judgments therein in them shall be collected by the county treasurer. Any city, village or town may retain for collection the delinquent personal property taxes as provided by s. 74.19, in which case such taxes shall be included as fully paid in arriving at the proportions to be paid in the final settlement ~~pursuant to under sub. (8).~~

SECTION 4. 74.32 (1) of the statutes is amended to read:

74.32 (1) Any person may discharge the taxes on any parcel of land returned to the county treasurer as delinquent or on any part ~~thereof or undivided share therein, of it~~ by paying the same, them with interest ~~at one percent per month or fraction thereof and penalty as provided under s. 74.80~~ from January 1 succeeding of the year of after the tax levy, and all lawful charges thereon, to such the county treasurer at any time before the same shall be land is sold as hereinafter provided; and upon. Upon such payment the treasurer shall execute duplicate receipts ~~therefor,~~ showing the name of the person paying the same making the payment, the date of the receipt, the description of the property on which the tax was paid and the aggregate amount of taxes, interest, penalty, costs and charges paid, ~~one of which. One copy shall be delivered to such the person and the other filed by the county clerk; provided, that when.~~ When an application is made to the county treasurer for the payment of the taxes upon any divided portion of any part or portion of any lot or parcel of land such the treasurer shall give notice of such the proposed payment to any person other than the applicant having a recorded ownership, mortgage, or land contract interest in such the land which that may be affected by such the application and afford such person a hearing. Such This notice shall be given in the manner provided in s. 75.12 for the giving of notice of applications for a tax deed, and the costs of giving such this notice shall be paid by the person making such the application. The time for such the hearing shall be fixed at not less than 10 days after the service of such the notice has been completed. The treasurer shall thereafter then determine the true proportion of taxes chargeable to the part or portion on which the taxes are sought to be paid, and the that amount so found shall be deemed to be the amount of the taxes chargeable thereto to it.

SECTION 5. 74.325 of the statutes is amended to read:

74.325 Delinquent taxes; payment in instalments. 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 that~~ 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 that~~ is the product of either .01 or a decimal that reflects the applicable percentage under s. 74.30, multiplied by the number of months of delinquency, counting any part of a month as a full month. ~~Such That~~ That 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 of the year of after 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 shall be figured from such date of that 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 6. 74.39 of the statutes is amended to read:

**74.39 Sale of real estate.** On the day designated in the notice of sale the several county treasurers shall ~~commence~~ begin the sale of those lands on which the taxes, penalty and interest shall have not have been paid and shall continue the same from day to every day, Sundays excepted, until so much enough of each parcel thereof shall be has been sold as shall be sufficient to pay the taxes, interest at one percent per month or fraction thereof and penalty as provided under s. 74.80 upon the amount of such taxes from the first day of January 1 of the next succeeding the year of after the tax levy, and all moneys received on such sale shall be paid into the county treasury; but if. If the treasurer shall discover discovers before the sale that on account because of irregular assessment or for any other error any of said the lands ought not to be sold, the treasurer shall not offer the same them for sale, and but shall report the lands so withheld from sale to the county board at the next session thereof with and the reasons for withholding the same them to the county board at its next session.

SECTION 7. 74.46 (1) (a) and (c) of the statutes are amended to read:

**74.46 (1) (a)** The county treasurer shall give to each purchaser on the payment of his the purchaser's bid, and if the same be it is struck off to the county then to the county, a certificate dated the day of the sale, describing the lands purchased, and stating the original amount of the tax, the rate of interest thereon and penalty and the date from which such the interest and penalty accrues, and the time when the purchaser will be entitled to a deed; which. This certificate shall be substantially in the following form, to-wit:

STATE OF WISCONSIN,

... County.

County Treasurer's Office, ..., 19...

I, ..., county treasurer of the county of ..., in ~~said state, do hereby Wisconsin,~~ certify that I did at public auction, pursuant to under notice given as required by law required, on this ... day of ..., sell to A. B. (or the county of ...) the lands herein described here for the sum of ... dollars and ... cents, said this sum being the amount due and unpaid for taxes, on said this land for the year 19...; that said A. B., his or her heirs or assigns (or said the county or assigns), will, therefore, be entitled to a deed of conveyance of said these lands in 3 years from this date, unless sooner they are redeemed earlier from such the sale according to law, and the rate of interest in case of such redemption shall be eight-tenths of one per cent (one percent) (...%) per month or fraction of a month from the date of January 1, 19...—Said. These lands are described as follows, with sums for which each tract was sold set opposite to each description, that is to say: (Here insert description, and separately the amount bid on each tract).

A. B. County Treasurer.

(c) Whenever in any county lands are bid in for delinquent taxes for the county, the county treasurer may ~~in lieu, instead~~ 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), and special improvements bonds and trust items, ~~which.~~ This certificate shall be in substantially the form as 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 the tax certificate. Thereafter when any person desires to purchase the tax certificate on any individual parcel included in either of 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 and the county treasurer with the treasurer's shall endorse it and add the official character added and thereafter.~~ Then the procedure prescribed in sub. (2) shall apply. Whenever one or more single certificates are executed on parcels included in a master certificate that fact shall be noted on the master certificate by reference to the item number of the parcel. If after the ~~issuance~~ issue of any master certificate, any delinquent tax item included is redeemed, the fact, date and amount of redemption shall be noted on the master certificate by reference to the items of the parcel. The form of 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 the state of Wisconsin, ~~do~~ certify there was sold at public auction, ~~pursuant to~~ under notice given as 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~~ specific item numbers of which are set forth below, ~~the.~~ The record being is on file in the office of the county treasurer of .... county and which is hereby made a part of this certificate. The sum listed below ~~represents~~ is the amount due and unpaid for taxes on the lands for the year 19..; ~~that the.~~ The county of .... or assigns will therefore be entitled to a deed of conveyance of 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 the date of the certificate, at the expiration of which the county or its assigns shall be entitled to a deed, unless redeemed from sale according to law, and the. The rate of interest in case of redemption shall be (one percent) (... %) per month or fraction of a month from January 1, 19.. . The lands, together with the sum for which they are sold, are more particularly shown in volume number ....., town of ....., record of sales and assignments numbers ....., and .....

....., County Treasurer.

SECTION 8. 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 the city, except special assessments as to which no extension is allowed, for a period of time not exceeding 9 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~~ that instalment shall be collected together with interest ~~thereon at the rate of one percent per month, or fraction thereof, and penalty as provided under s. 74.80~~ from the day following the due date. If a 2nd instalment is not paid on the due date the city treasurer shall declare the unpaid balance delinquent and ~~such~~ the taxes and special assessments shall be collected together with interest ~~at one percent per month, or fraction thereof, and penalty as provided under s. 74.80~~ from the preceding January 1

~~preceding.~~ If the final payment is not made in the month following the due date, the delinquent unpaid balance shall be collected together with interest ~~thereon at the rate of one percent per month, or fraction thereof, and penalty as provided under s. 74.80 from the preceding January 1 preceding.~~ The. On December 1, the treasurer shall, on December 1, commence by public auction begin the sale by public auction of all tracts and lots or parcels upon which instalments of city taxes and special assessments remain unpaid. This sale shall be conducted in the same manner in which land is required to be sold for non-payment of city taxes.

SECTION 9. 74.80 of the statutes is created to read:

**74.80 Interest and penalty on overdue and delinquent taxes.** (1) The interest rate on overdue or delinquent real estate taxes, personal property taxes and special assessments is one percent per month or fraction of a month.

(2) The board of any county or the city council of any city authorized by law to collect and sell its own taxes may by ordinance impose a penalty of 6% or less, in addition to the interest under sub. (1), on any overdue or delinquent real estate taxes and special assessments. The ordinance may specify that the penalty under this subsection shall apply to any real estate taxes and special assessments that are overdue or delinquent on the effective date of the ordinance. The ordinance may specify that the penalty under this subsection shall apply to any real estate taxes and special assessments that become overdue or delinquent on or after the January 1 preceding the effective date of this subsection (1981). The ordinance may specify that any or all of the real estate taxes and special assessments on an owner-occupied residence or farm is not subject to the penalty under this subsection. The ordinance may specify that the county treasurer shall exclude the additional revenue generated by the penalty from the distributions required by ss. 74.03 (7) and 74.031 (12) (c) and (d).

SECTION 10. 75.01 (1) and (4) of the statutes are amended to read:

75.01 (1) Any person may, prior to the recording of a tax deed based on a tax sale certificate issued on the sale of a parcel of land or of any interest ~~therein~~ in it for nonpayment of taxes, redeem ~~the any land described in such the tax sale certificate or any part thereof or interest therein in it,~~ whether the tax sale certificate ~~to be redeemed wholly or in part~~ is a lien against all the land or against an undivided interest ~~therein.~~ Such in it. This redemption shall be made by paying to the county treasurer of the county where such or city selling the land was sold, or the city treasurer in the case of any land sold for taxes by the city treasurer of any city in this state, for the use of the purchaser, heirs or assigns, the amount of the taxes for which such the land or interest therein was sold, or such portion thereof as the part or interest the amount redeemed shall amount to, in either case with plus the interest and penalty on the amount of said taxes at one per cent per month or fraction thereof as provided under s. 74.80 from the January 1 after the tax levy year and plus all other charges authorized by law to be imposed on such the tax certificate subsequent to such after the sale. When so redeemed, prior to If there is a redemption before the recording of a tax deed, such the tax deed shall be void. When an application is made to the a county or city treasurer, or any city treasurer as hereinabove provided, to redeem from any tax sale any divided portion of any part or portion of any lot or parcel of land which that was sold for taxes, the treasurer before making a receipt for the redemption applied for, said treasurer shall give notice of such the proposed redemption to any person other than the applicant having a recorded ownership, mortgage, or land contract interest in such the land, and to any purchaser of a tax certificate describing such that describes the land as shown by said the treasurer's records, or that may be affected by such the application and afford him or her a hearing. Such This notice shall be given in the manner provided in s. 75.12 for the giving of notice of application for a tax deed, and the costs of giving such this notice shall be paid by the person making such the application. The time for such hearing shall be fixed at not less than 10 days after the service of such the notice has been completed. The county or city treasurer or such city treasurer shall thereafter

then determine the true proportion of taxes chargeable to the part or portion sought to be redeemed, and the that amount so found shall be the amount required for the redemption thereof. The provisions of this chapter relating to redemption, conveyance, rights of action, limitation and other proceedings shall apply to all swamp and overflowed lands which that have been or may be contracted for sale by any county board. The word "recording" as As used in this subsection, "recording" means the presentation of the tax deed to the register of deeds for record and acceptance thereof of it.

(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 to pay all charges authorized by law, then to pay the interest and penalty accrued to the date of payment and the balance shall be applied on then to pay the principal of the tax. The portion of such the 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 that is the product of either .01 or a decimal reflecting the applicable percentage under s. 74.80, multiplied by the number of months of delinquency, counting any part of a month as a full month. Such This amount of principal shall be deducted from the amount offered in payment and the remainder thereof of it shall be the interest accrued from the January 1 next succeeding of the year of after the tax levy on that portion of the tax which that is offered to be paid. Interest on any new balance of principal sum shall be figured from the January 1 next succeeding of the year of after the tax levy. No payment of any instalment shall may be made by the county treasurer to the holder of any certificate unless such the certificate is produced and the instalment indorsed thereon endorsed on it.

SECTION 11. 75.64 of the statutes is amended to read:

**75.64 No jurisdiction; issue of deed postponed; deposit.** (1) In all cases where action is now pending or shall hereafter be commenced for the setting to set aside of any sale of lands, or for the cancellation of to cancel any tax certificate, or for enjoining or restraining to enjoin or restrain the issuing of a tax deed thereon upon the ground that because the lands so sold or described in such the certificate were not liable to taxation, or that because the taxes on such the lands were paid prior to such the sale, or that such because the lands have been redeemed according to law, the owner of, or any person interested in, the lands covered by the lien of said the certificate may, at any time before final judgment is entered in such action, deposit with the county clerk, or when such certificate shall have been issued by a or, if the certificate was issued by the city treasurer, with the city treasurer, then with such treasurer, the amount for which such the lands were sold, with interest thereon from the date of such the sale to the date of such the deposit at eight-tenths of one per cent per month or fraction thereof and penalty as provided under s. 74.80, together with the legal charges thereon on it.

(2) The said clerk or treasurer shall retain such deposit until the final determination of the action, and in case such if the certificate shall be is vacated and set aside or if the issuing of such the deed be is permanently restrained, the money so deposited shall, at the time of entry of judgment or at any later time thereafter, upon demand, be returned to the person depositing the same. In case it. If final judgment shall be is rendered in such the action sustaining the validity of such the sale and tax certificate the court shall compute the interest upon such the certificate from the date of such the deposit to the date of rendering judgment at eight-tenths of one per cent per month or fraction thereof and penalty as provided under s. 74.80 and add the same it to the costs and disbursements taxable in such the action and to the amount of such the deposit, and shall enter judgment against the plaintiff therefor for the total amount, and no tax deed shall may be issued upon such the certificate unless the plaintiff shall fail fails to pay to such the clerk or treasurer, for the use of the owner of such the certificate, the amount of such the judgment within twenty 20 days after the its rendition thereof, together with interest thereon on it.

SECTION 12. 77.04 (2) of the statutes is amended to read:

77.04 (2) TAX PER ACRE; PAYMENT; PENALTY. ~~Any owner~~ All owners shall be liable for ~~and~~ pay to the town treasurer on or before the last day of February of each year on each such description a sum herein called the "acreage share" computed at the rate of 10 cents per acre on all lands entered prior to 1972. On all lands entered after December 31, 1971, the "acreage share" shall be computed every 10 years to the nearest cent by the department of revenue at the rate of 20 cents per acre multiplied by a ratio using the equalized value of the combined residential, mercantile, manufacturing, agricultural, swamp, or waste, productive forest land and nonproductive forest land classes under s. 70.32 (2) within the state in 1972 as the denominator, and using equalized value for such these combined land classes in 1982 and every 10th year thereafter as the numerator. If such the acreage share is not paid by the last day of February to the town treasurer it shall be subject to interest at the rate of one percent per month or fraction thereof and penalty as provided under s. 74.80 from the preceding January 1 preceding. Such. These lands shall be returned as delinquent and sold for delinquent taxes as provided for the sale of lands for taxes but no bid shall be received on such for the sale except from the county, and the county shall not be liable to the town for any amount except the acreage share subsequently paid by the owner. At the expiration of After 3 years from the date of sale of any tax certificate acquired by the county under this subsection, the county clerk shall promptly take a tax deed under s. 75.36, except that county board authorization shall not be required. On taking such deed the county clerk shall certify that fact and specify the descriptions to the department of natural resources.

1981 Assembly Bill 465

Date published: April 15, 1982

## CHAPTER 168 , Laws of 1981

AN ACT to amend 346.49 (title); and to create 346.485, 346.49 (3) and 885.05 (1) (bm) of the statutes, relating to a vehicle owner's liability when the vehicle illegally passes a school bus and providing a penalty.

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

SECTION 1. 346.485 of the statutes is created to read:

**346.485 Owner's liability for vehicle illegally passing school bus.** (1) The owner of a vehicle involved in a violation of s. 346.48 (1) shall be liable for the violation as provided in this section.

(2) The operator of a school bus who observes a violation of s. 346.48 (1) may prepare a written report indicating that a violation has occurred. If possible, the report shall contain the following information:

- (a) The time and the approximate location at which the violation occurred.
- (b) The license number and color of the vehicle involved in the violation.
- (c) Identification of the vehicle as an automobile, station wagon, motor truck, motor bus, motor-driven cycle or other type of vehicle.

(3) Not less than 24 hours after the violation occurs, the school bus operator may deliver the report to a traffic officer of the county or municipality in which the violation occurred. A report which does not contain all the information in sub. (2) shall neverthe-