

1989 Assembly Bill 564

Date of enactment: **December 7, 1989**
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1989 WISCONSIN ACT 104

AN ACT *to repeal* 74.15 (1) (title) and 74.15 (2); *to renumber* 66.605 and 74.15 (1); *to amend* 70.511 (2) (a), 74.11 (5), 74.12 (1) (a), 74.15 (title), 74.25 (1) (intro.), 74.37 (4) (b) and (c), 74.42 (1), 74.47 (3) (d), 74.53 (6), 74.57 (3), 74.85 (1) (a), 74.85 (9), 75.35 (3) and 75.36 (1); *to repeal and recreate* 74.11 (1) and 74.23 (1) (intro.); and *to create* 66.605 (2) and (3), 74.11 (12) (c), 74.12 (11) (c), 74.35 (6), 74.37 (7), 74.85 (11) (c) and 75.35 (2) (f) of the statutes; and *to affect* 1987 Wisconsin Act 378, section 180m (1); 1987 Wisconsin Act 378, section 181 (1) and (2); and 1987 Wisconsin Act 378, section 181 (3), **relating to:** technical changes in the property tax collection laws.

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

SECTION 1. 66.605 of the statutes is renumbered 66.605 (1).

SECTION 2. 66.605 (2) and (3) of the statutes are created to read:

66.605 (2) If a tax certificate is issued under s. 74.57 for property which is subject to a special assessment that is deferred under this section, the governing body may provide that the amounts of any deferred special assessments are due on the date that the tax certificate is issued and are payable as are other delinquent special assessments from any moneys received under s. 75.05 or 75.36.

(3) The lien of any unpaid amounts of special assessments deferred under this section with respect to which a governing body has not taken action under sub. (2) is not merged in the title to property taken by the county under ch. 75.

SECTION 3. 70.511 (2) (a) of the statutes is amended to read:

70.511 (2) (a) If the reviewing authority has not made a determination prior to the time of the tax levy with respect to a particular objection to the amount, valuation or taxability of property, the tax levy on the property or person shall be based on the contested assessed value of the property. A tax bill shall be sent to, and paid by, the person subject to the tax levy as though there had been no

objection filed, except that the payment shall be considered to be made under protest. The entire tax bill shall be paid when due under s. 74.11 ~~or~~ 74.12, 74.85 or 74.87 even though the reviewing authority has reduced the assessment prior to the time for full payment of the tax billed.

SECTION 4. 74.11 (1) of the statutes is repealed and recreated to read:

74.11 (1) **APPLICABILITY.** General property taxes, special assessments, special charges and special taxes collectible under this chapter are payable as provided in this section, except as provided in ss. 74.12, 74.85 and 74.87.

SECTION 5. 74.11 (5) of the statutes is amended to read:

74.11 (5) **WHEN NO INSTALMENTS.** If the total real property tax levied on a parcel of property is less than \$100, it shall be paid in full on or before January 31.

SECTION 6. 74.11 (12) (c) of the statutes is created to read:

74.11 (12) (c) Paragraph (a) is not applicable to settlements with respect to payments received by a county treasurer after the county has settled in full for special charges, special assessments, special taxes and real property taxes.

SECTION 7. 74.12 (1) (a) of the statutes is amended to read:

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74.12 (1) (a) The governing body of any taxation district, except a taxation district in a county with a population of 500,000 or more, may, by ordinance, authorize the payment of real property taxes in 3 or more instalments. An ordinance enacted under this paragraph, or any repeal of, or amendment to, such an ordinance applies to the collections of a calendar year only if it is enacted on or before August 15 of the preceding calendar year.

SECTION 8. 74.12 (11) (c) of the statutes is created to read:

74.12 (11) (c) Paragraph (a) is not applicable to settlements with respect to payments received by a county treasurer after the county has settled in full for special charges, special assessments, special taxes and real property taxes.

SECTION 9. 74.15 (title) of the statutes is amended to read:

74.15 (title) Payment of real property taxes by grantor and grantee.

SECTION 10. 74.15 (1) (title) of the statutes is repealed.

SECTION 11. 74.15 (1) of the statutes is renumbered 74.15.

SECTION 12. 74.15 (2) of the statutes is repealed.

SECTION 13. 74.23 (1) (intro.) of the statutes is repealed and recreated to read:

74.23 (1) SETTLEMENT. (intro.) On or before January 15, the treasurer of each taxation district, except the treasurer of a city authorized to act under s. 74.87, shall settle for all collections received through the last day of the preceding month as follows:

SECTION 14. 74.25 (1) (intro.) of the statutes is amended to read:

74.25 (1) SETTLEMENT. (intro.) On or before February 15, the taxation district treasurer, except the treasurer of a city authorized to proceed under s. 74.87 or the treasurer of a taxation district that has adopted an ordinance under s. 74.12 or 74.85, shall settle for all collections received through the last day of the preceding month and all amounts timely paid under s. 74.69 (1) which were not settled for under s. 74.23 as follows:

SECTION 15. 74.35 (6) of the statutes is created to read:

74.35 (6) COMPENSATION FOR TAXATION DISTRICT. If taxes are refunded under sub. (3), the governing body of the taxation district may proceed under s. 74.41.

SECTION 16. 74.37 (4) (b) and (c) of the statutes are amended to read:

74.37 (4) (b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized instalment of the tax, is timely paid under s. 74.11; or 74.12, 74.85 or 74.87.

(c) ~~No~~ Except as provided in s. 70.85 (7) (b), no claim or action for an excessive assessment may be brought or maintained under this section if the assessment of the

property for the same year is contested under s. 70.47 (13) or 70.85. No assessment may be contested under s. 70.47 (13) or 70.85 if a claim is brought and maintained under this section based on the same assessment.

SECTION 17. 74.37 (7) of the statutes is created to read:

74.37 (7) COMPENSATION FOR TAXATION DISTRICT. If taxes are refunded under sub. (3), the governing body of the taxation district may proceed under s. 74.41.

SECTION 18. 74.42 (1) of the statutes is amended to read:

74.42 (1) CHARGE BACK. As part of the February settlement required by ss. 74.25 ~~and~~, 74.30 ~~and~~ 74.305, the taxation district treasurer shall charge back to each taxing jurisdiction within the taxation district its proportionate share of those personal property taxes for which the taxation district settled in full the previous February, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent.

SECTION 19. 74.47 (3) (d) of the statutes is amended to read:

74.47 (3) (d) All interest and penalties on delinquent general property taxes, special assessments, special charges and special taxes collected on or before July 31 by the treasurer of a taxation district which has enacted an ordinance under s. 74.12 or 74.85 shall be retained by the taxation district treasurer for the taxation district.

SECTION 20. 74.53 (6) of the statutes is amended to read:

74.53 (6) ACTION BY TAXING JURISDICTION. A taxing jurisdiction may bring a civil action under this section against a person to recover ~~delinquent~~ special assessments as defined in s. 75.36 (1) and special charges levied by it for which the county or city authorized to act under s. 74.87 did not settle in full under s. 74.29 or which were not fully paid by proceeds distributed under s. 75.05 or 75.36. Any amount recovered in an action under this subsection shall be reported to the county or city treasurer, who shall subtract it from the amount owed for purposes of sub. (4).

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

74.57 (3) CERTIFICATE NOT TRANSFERABLE. The county may not sell, assign, or otherwise transfer a tax certificate. However, if a city authorized to act under s. 74.87 pays delinquent taxes under an agreement entered into under s. 74.83, the county treasurer shall issue or reissue tax certificates to the city on all property for which the delinquent taxes have been paid.

SECTION 22. 74.85 (1) (a) of the statutes is amended to read:

74.85 (1) (a) The governing body of any taxation district located in a county having a population of 500,000 or more, other than a city that collects general property taxes under s. 74.87, may by ordinance authorize the pay-

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ment of real property taxes; and special assessments and special charges or either real property taxes or special assessments in 3 or more instalments, as provided under this section. An ordinance enacted under this paragraph, or any repeal of, or amendment to, such an ordinance applies to the real property tax, and special assessment and special charge collections of a calendar year only if it is enacted not later than August 15 of the preceding calendar year.

SECTION 23. 74.85 (9) of the statutes is amended to read:

74.85 (9) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY. (a) All ~~general~~ real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31 and all delinquent personal property taxes, whenever paid, shall be paid, together with interest and penalties charged from the preceding February 1, to the taxation district treasurer.

(b) All ~~general~~ real property taxes, special assessments, special charges and special taxes that become delinquent and are not paid under par. (a) shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer.

SECTION 24. 74.85 (11) (c) of the statutes is created to read:

74.85 (11) (c) Paragraph (a) is not applicable to settlements with respect to payments received by a county treasurer after the county has settled in full for special charges, special assessments, special taxes and real property taxes.

SECTION 25. 75.35 (2) (f) of the statutes is created to read:

75.35 (2) (f) If special assessments, as defined in s. 75.36 (1), levied on the tax-deeded land have not been settled in full under s. 74.29 or otherwise paid to the taxing jurisdiction that levied the special assessments, the taxing jurisdiction may purchase the tax-deeded land by notifying the county of its intent to do so at any time within one year after the period of redemption has expired but prior to the date upon which the tax-deeded land is sold to another person by the county. The amount for which the tax-deeded land may be purchased shall be the sum of the following:

1. All expenses incurred by the county to obtain marketable title to the property, except that the time of county employes and officers may not be included in those expenses. The county may establish a reasonable estimate of the average cost to obtain marketable title to property which it may use instead of determining the actual costs for any parcel sold by the county.

2. All amounts of unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties imposed under s. 74.47 previously paid to taxing jurisdictions by the county.

3. Any withdrawal tax due under s. 77.84 (3) (b).

4. Any unpaid special assessments or special charges that were not levied by the taxing jurisdiction purchasing the tax-deeded land. The county shall pay any amounts received under this subdivision to the taxing jurisdiction which levied the special assessment or special charge.

SECTION 26. 75.35 (3) of the statutes is amended to read:

75.35 (3) PREFERENCE TO FORMER OWNER TO REPURCHASE. The county board may, at its option, by ordinance provide that in the sale of tax-deeded lands, the former owner who lost his or her title through delinquent tax collection enforcement procedure, or his or her heirs, may be given such preference in the right to purchase such lands as such ordinance shall provide. Such ordinance may provide that such sale be exempt from any or all provisions of s. 75.69 if the net proceeds from the sale to the former owner as determined under s. 75.36 (3) will be sufficient to pay all special assessments and special charges to which the property is subject, including interest imposed under s. 74.47, or if the county settles in full with the taxing jurisdiction for special assessments, as defined in s. 75.36 (1), to which the property is subject. Such ordinance shall not apply to tax-deeded lands which have been improved for or dedicated to a public use by the county subsequent to its acquisition thereof.

SECTION 27. 75.36 (1) of the statutes is amended to read:

75.36 (1) DEFINITION. In this section, "special assessments" means unpaid instalments of special assessments which were levied on real property prior to the date that the county acquired the real property by taking of a tax deed under this chapter. "Special assessments" includes amounts delinquent when the property became subject to a tax certificate, instalments which became delinquent during the time the property is subject to a tax certificate and all instalments payable after the date the county takes a tax deed under this chapter. "Special assessments" does not include unpaid amounts of special assessments deferred under s. 66.605, unless the taxing jurisdiction has acted under s. 66.605 (2).

SECTION 28. 1987 Wisconsin Act 378, section 180m (1) is amended to read:

[1987 Wisconsin Act 378] Section 180m (1) APPLICABILITY. This section applies to real property, except real property in a city authorized to proceed under section 74.87 of the statutes or in a county having a population of 500,000 or more, for which, as of January 1, 1992, real property taxes, special assessments, special taxes or special charges levied in 1988 and in 1989 remain delinquent.

SECTION 29. 1987 Wisconsin Act 378, section 181 (1) and (2) are amended to read:

[1987 Wisconsin Act 378] Section 181 (1) This Except as provided in subsection (3), this act first applies to general property taxes levied in 1989, commencing

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with the assessment of general property as of January 1, 1989, and including all subsequent actions related to the levy and collection of those taxes, and to special assessments, special charges and special taxes included in the tax roll with general property taxes levied in 1989.

(2) ~~All~~ Except as provided in subsection (3), all general property taxes levied in years prior to 1989, and all special assessments, special charges and special taxes included in the tax rolls for those years, shall be collected and delinquencies enforced under the ~~1987–88~~ 1985–86 statutes, ~~as affected by the acts of 1987–88 other than this act~~, until January 1, 1995. Thereafter, the provisions of this act apply.

SECTION 30. 1987 Wisconsin Act 378, section 181 (3) is created to read:

[1987 Wisconsin Act 378] Section 181 (3) (a) All special assessments in anticipation of which special assessment B bonds have been issued before January 1, 1989, shall be collected and delinquencies in respect to

those special assessments shall be enforced under the 1985–86 statutes, as affected by the acts of 1987–88 other than this act, and tax sale certificates underlying these delinquent special assessments shall be issued, sold and purchased in accordance with the 1985–86 statutes, as affected by the acts of 1987–88 other than this act.

(b) Section 74.83 of the statutes, as created by this act, is applicable to all general property taxes regardless of the year in which they are levied.

SECTION 31. Initial applicability. The treatment of sections 66.605 (2) and (3), 70.511 (2) (a), 74.11 (1), (5) and (12) (c), 74.12 (1) (a) and (11) (c), 74.15 (1) (title) and (2), 74.23 (1) (intro.), 74.25 (1) (intro.), 74.35 (6), 74.37 (4) (b) and (c) and (7), 74.42 (1), 74.47 (3) (d), 74.53 (6), 74.57 (3), 74.85 (1) (a), (9) and (11) (c), 75.35 (2) (f) and (3) and 75.36 (1) of the statutes and the renumbering of sections 66.605 and 74.15 (1) of the statutes first apply to general property taxes levied in 1989.