

1989 Senate Bill 234

Date of enactment: **April 26, 1990**

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## 1989 WISCONSIN ACT 330

AN ACT to repeal 75.521 (3) (a) 3; and to amend 75.521 (3) (a) 2, 75.521 (3) (a) 4 and 75.521 (3m) (b) of the statutes, relating to: the waiting period before tax liens may be foreclosed in actions in rem.

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

**SECTION 1.** 75.521 (3) (a) 2. of the statutes is amended to read:

75.521 (3) (a) 2. One year, if the tax certificate is held by any city authorized to proceed under s. 74.87 or by any county that has a population of 500,000 or more.

**SECTION 2.** 75.521 (3) (a) 3. of the statutes is repealed.

**SECTION 3.** 75.521 (3) (a) 4. of the statutes is amended to read:

75.521 (3) (a) 4. Two years, if none of the conditions specified in subds. 1 ~~to 3~~ and 2 applies.

**SECTION 4.** 75.521 (3m) (b) of the statutes is amended to read:

75.521 (3m) (b) The common council of any city authorized to proceed under s. 74.87 may by ordinance

direct its treasurer to defer the foreclosure of tax liens on dwellings. The ordinance shall designate the period of time that the foreclosure of tax liens shall be deferred after the one-year period provided under sub. (3) (a) 1. ~~to 3~~ and 2. The deferral period may not exceed 2 years. The deferral shall apply to those delinquent taxes and assessments incurred while the dwelling was owned and occupied by the person who owns and occupies the building at the beginning of the deferral period. If the owner ceases to occupy the dwelling during the deferral period, the city treasurer shall foreclose the tax lien on the dwelling as soon as practicable. A city adopting an ordinance under this subsection may require the dwelling owner to submit proof that the owner is eligible for a deferral under this subsection.

**SECTION 5. Initial applicability.** This act first applies to tax certificates acquired by counties on the effective date of this SECTION.