



## 1999 ASSEMBLY BILL 321

May 6, 1999 – Introduced by Representatives SERATTI, ALBERS, GROTHMAN, PETTIS, KREIBICH, F. LASEE, AINSWORTH, TOWNSEND, MUSSER, HUTCHISON, STASKUNAS and GUNDERSON. Referred to Committee on Ways and Means.

1     **AN ACT** *to repeal* 75.36 (4); *to amend* 75.36 (2m) (intro.) and 75.36 (3) (c); and  
2             *to create* 75.36 (3) (d) of the statutes; **relating to:** proceeds from the sales of  
3             tax delinquent property.

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### *Analysis by the Legislative Reference Bureau*

Under current law, if a person does not pay the property tax that is due on a parcel of real property before September 1, the county treasurer issues a tax certificate on that parcel. The issuance of a tax certificate begins the two-year redemption period during which a person may retain the person's property by paying the delinquent taxes on that property. If the person does not pay the delinquent taxes during the redemption period, the county may acquire the property by taking a tax deed on the property. The county may then sell the property to pay the delinquent taxes. After the delinquent taxes, interest, penalties and special charges related to the property are paid, the county pays the remaining proceeds from the sale of the property to the former owner, if the former owner had used the property as the former owner's homestead.

Under this bill, the county pays the remaining proceeds from the sale of delinquent property to the former property owner, regardless of whether or not the former owner used the property as the former owner's homestead. The county treasurer must also notify the department of revenue of any proceeds paid to the former property owner.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 75.36 (2m) (intro.) of the statutes is amended to read:

2           75.36 (2m) NOTICE; PROCEEDS. (intro.) ~~Upon acquisition of a tax deed under this~~  
3 ~~chapter if sub. (4) applies, the~~ The county treasurer shall notify the former owner of  
4 property acquired by a tax deed, by registered mail or certified mail sent to the former  
5 owner's mailing address on the tax bill, that the former owner may be entitled to a  
6 share of the proceeds of a future sale under this section. If the former owner does not  
7 request, in writing, payment within 60 days after receipt of that notice, the former  
8 owner forfeits all claim to those proceeds. If the former owner timely requests  
9 payment, the county shall send to the former owner the proceeds identified in sub.  
10 (3) (c) minus any delinquent taxes, interest and penalties owed by the former owner  
11 to the county in regard to other property and minus the greater of the following  
12 amounts:

13           **SECTION 2.** 75.36 (3) (c) of the statutes is amended to read:

14           75.36 (3) (c) Distribute any remaining net proceeds ~~that are subject to sub. (4)~~  
15 to the former owner of the property.

16           **SECTION 3.** 75.36 (3) (d) of the statutes is created to read:

17           75.36 (3) (d) Notify the department of revenue, on a form prescribed by the  
18 department of revenue, of the net proceeds paid under par. (c).

19           **SECTION 4.** 75.36 (4) of the statutes is repealed.

20           **SECTION 5. Initial applicability.**

