

1981 Assembly Bill 354

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CHAPTER 322 , Laws of 1981

AN ACT to amend 75.19; and to create 75.143 and 75.195 of the statutes, relating to tax sales, tax certificates and tax foreclosures of real property.

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

SECTION 3. 75.143 of the statutes is created to read:

75.143 Extended time for taxing a tax deed. (1) In this section:

(a) "Dwelling" means any building that contains one or 2 dwelling units and any land included with that building in the same entry on the tax roll.

(b) "Dwelling unit" means a structure or that part of a structure used as a home, residence or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.

(2) The council of any city authorized by law to collect and sell its own taxes may by ordinance direct its treasurer to defer the taking of tax deeds by the city on dwellings. The ordinance shall designate the period of time that the taking of a tax deed shall be deferred after the one-year period provided by law. 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 take a tax deed on the dwelling as soon as practicable. A city adopting an ordinance under this section may require the dwelling owner to submit proof that the owner is eligible for a deferral under this section.

SECTION 4. 75.19 of the statutes is amended to read:

75.19 Foreclosure of certificates. The holder of any tax certificate ~~may, in lieu, instead of taking a tax deed, may foreclose the certificate by action as in a case of a mortgage on real estate 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 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 the date of the certificate at the expiration of which the county or its assigns shall be entitled to a deed, or one year for tax certificates for 1982 and thereafter, on taxes due any city authorized by law to collect and sell its own taxes and before the holder would be debarred from demanding a tax deed, foreclose the 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 or person adjudged mentally incompetent, after a tax deed has been issued under this chapter, foreclose the right of redemption or interest of the minor or person adjudged mentally incompetent. In such an action the minor or person adjudged mentally incompetent must appear by guardian ad litem, and the general guardian, if 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, the right of the plaintiff to be subrogated to the benefits of all liens upon the premises necessarily satisfied by the plaintiff in order to save the lien of 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. When costs are allowed to the plaintiff, the costs, exclusive of disbursements, shall be discretionary with the court, but shall not exceed the amount of the face of the certificates embraced at issue in the action, and the costs when allowed, shall be an additional lien upon the property described in the certificates. The defendant may, in all cases within the time limited by law for answering the complaint, execute and deliver to the plaintiff or the plaintiff's attorney a quitclaim deed of the lands described in the complaint, conveying all the right, title and interest of the defendant at the time of the commencement of the suit or may, within such time, either after having delivered the deed or without 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 defendant who quitclaims as aforesaid or who shall establish the disclaimer upon at the trial of the action. The plaintiff in the action may include in one action all the certificates the plaintiff holds upon the same tract of land. The sale in such actions shall be conducted, certificates made and

filed, the report made and confirmed and a deed executed and delivered, in ~~like the same~~ like the same manner and with ~~like the same~~ like the same effect as in ~~case of~~ actions for foreclosure of mortgages.

SECTION 5. 75.195 of the statutes is created to read:

75.195 Extended time for beginning tax foreclosure. (1) In this section:

(a) "Dwelling" means any building that contains one or 2 dwelling units and any land included with that building in the same entry on the tax roll.

(b) "Dwelling unit" means a structure or that part of a structure used as a home, residence or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.

(2) The council of any city authorized by law to collect and sell its own taxes may by ordinance direct its treasurer to defer the foreclosure of tax sale certificates held by the city on dwellings. The ordinance shall designate the period of time that the foreclosure of tax sale certificates shall be deferred after the one-year period provided by law. 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 sale certificate on the dwelling as soon as practicable. A city adopting an ordinance under this section may require the dwelling owner to submit proof that the owner is eligible for a deferral under this section.

NOTE: Assembly Amendment 2 deleted proposed statute section 75.521 (3m) which had been inserted in this location by Assembly Amendment 1 to 1981 Assembly Bill 354.

SECTION 9. **Effective date.** This act takes effect on January 1, 1982.
