



1997 Assembly Bill 491

Date of enactment: **April 29, 1998**

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1997 WISCONSIN ACT 224

AN ACT to repeal and recreate 75.36 (3) (a) 1.; and to create 75.36 (3) (a) 1m. of the statutes; relating to: deductions from the sales price of property that is sold because of delinquent property taxes.

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

SECTION 1. 75.36 (3) (a) 1. of the statutes is repealed and recreated to read:

75.36 (3) (a) 1. The following costs, including personnel costs associated with them: foreclosure costs, record-keeping costs, legal costs, advertising costs and title insurance costs. A county may establish a reasonable estimate of the average costs under this subdivision incurred with respect to property sold after the taking of a tax deed which it may use instead of determining the actual costs for any parcel sold by the county.

SECTION 2. 75.36 (3) (a) 1m. of the statutes is created to read:

75.36 (3) (a) 1m. The following actual costs, including personnel costs associated with them: maintenance costs that are required for compliance with building codes or health orders, board-up costs, clean-up costs, demolition costs and all other costs that are reasonable and necessary to sell the property except costs under subd. 2.

SECTION 3. Initial applicability.

(1) This act first applies to sales of property the taxes on which become delinquent on the effective date of this subsection.

* Section 991.11, WISCONSIN STATUTES 1995-96: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].