



2015 ASSEMBLY BILL 1019

April 7, 2016 – Introduced by Representative GOYKE. Referred to Committee on Rules.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT** *to create* 75.104 of the statutes; **relating to:** conveying tax delinquent
2 property to be used for affordable housing.

Analysis by the Legislative Reference Bureau

This bill allows a county to cancel the delinquent taxes, including penalties and interest, on real property that the property owner conveys to a nonprofit organization, if the organization enters into an agreement with the county to use the property exclusively and directly to provide low-income housing. Current law allows a county to cancel the delinquent taxes on property contaminated by a hazardous substance if the property owner agrees to remediate the property.

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

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

3 **SECTION 1.** 75.104 of the statutes is created to read:
4 **75.104 Cancellation of delinquent real property taxes on property to**
5 **be used for affordable housing. (1) CANCELLATION AUTHORIZED.** At any time
6 before the recording of a tax deed based on a tax certificate issued on property for

ASSEMBLY BILL 1019**SECTION 1**

1 nonpayment of taxes, the governing body of a county may cancel the unpaid real
2 property taxes for which a tax certificate has been issued plus interest and penalties
3 on those taxes on the property if all of the following apply:

4 (a) The property owner conveys the property to an organization described in
5 section 501 (c) (3) or 501 (c) (4) of the Internal Revenue Code.

6 (b) The property owner conveys the property for no or nominal consideration.

7 (c) The organization to which the property is conveyed enters into an
8 agreement with the county to use the property exclusively and directly to provide
9 affordable housing for low-income families.

10 **(2) ADMINISTRATION.** Upon the cancellation of the real property taxes under sub.
11 (1), the county treasurer shall execute and provide to the owner of the property a
12 statement identifying the property for which taxes have been canceled and shall
13 enter on the tax certificate the date upon which the taxes were canceled and the
14 amount of taxes canceled.

15 **(3) CERTAIN CITIES AUTHORIZED.** A city authorized to proceed under s. 74.87 may
16 act under this section with respect to unpaid real property taxes for which it has
17 settled with other taxing jurisdictions.

18 **(END)**