



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-1228/1
JK:cjs

2023 SENATE BILL 2

January 27, 2023 - Introduced by Senators STROEBEL, TESTIN, JACQUE, FEYEN, HUTTON, JAMES, BRADLEY, LEMAHIEU, NASS, QUINN, TOMCZYK, WANGGAARD, WIMBERGER and CABRAL-GUEVARA, cosponsored by Representatives KNODL, ARMSTRONG, ALLEN, CALLAHAN, DITTRICH, DONOVAN, DUCHOW, EDMING, GOEBEN, GREEN, GUNDRUM, GUSTAFSON, S. JOHNSON, KITCHENS, MAGNAFICI, MAXEY, MOSES, MURPHY, MURSAU, NEDWESKI, NEYLON, NOVAK, O'CONNOR, OLDENBURG, PENTERMAN, PLUMER, RETTINGER, ROZAR, SAPIK, SCHRAA, SNYDER, SORTWELL, STEFFEN, SUMMERFIELD, TITTL, TRANEL, TUSLER, VANDERMEER, WICHGERS, ZIMMERMAN, BROOKS, BRANDTJEN, BODDEN and KRUG. Referred to Committee on Universities and Revenue.

1 **AN ACT to repeal** 60.85 (1) (f), 66.1105 (2) (d), 70.043 (2), 70.13 (3), 70.13 (7),
2 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34, 70.345, 70.35, 70.36, 70.47
3 (15), 70.53 (1) (a), 70.65 (2) (a) 2., 70.68, 74.11 (4), 74.11 (11) (b), 74.11 (12) (a)
4 1g., 74.11 (12) (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.30 (1) (i), 74.42,
5 74.47 (3) (e), 74.55 and 76.69; **to renumber** 70.043 (1) and 74.11 (11) (a); **to**
6 **consolidate, renumber and amend** 70.65 (2) (a) (intro.) and 1.; **to amend**
7 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1. and 2., 33.01
8 (9) (ar) 1., 33.01 (9) (b) 1., 60.85 (1) (h) 1. c., 60.85 (1) (o), 66.0435 (3) (c) 1. (intro.),
9 66.0435 (3) (g), 66.0435 (9), 66.1105 (2) (f) 1. c., 66.1106 (1) (k), 70.02, 70.05 (5)
10 (a) 1., 70.17 (1), 70.174, 70.44 (1), 70.49 (2), 70.52, 70.65 (2) (b) (intro.), 70.73 (1)
11 (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855 (1) (a), 70.855 (1)
12 (b), 70.995 (1) (a), 70.995 (1) (b), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995
13 (12) (a), 71.17 (2), 74.05 (1), 74.09 (2), 74.11 (6) (a), 74.11 (10) (a) 1., 74.11 (12)
14 (a) (intro.), 74.11 (12) (b), 74.12 (7) (a), 74.12 (8) (a), 74.12 (9) (a), 74.12 (10) (a),

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1 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.25 (1) (intro.), 74.29 (2), 74.30 (1m),
2 74.83, 74.87 (3), 76.125 (1), 77.84 (1), 174.065 (3), 815.18 (3) (intro.) and 978.05
3 (6) (a); and **to create** 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111
4 (28) and 70.17 (3) of the statutes; **relating to:** eliminating the personal
5 property tax.

Analysis by the Legislative Reference Bureau

Under current law, beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including those items used in manufacturing, are exempt from the personal property tax. However, beginning in 2019, the state pays each taxing jurisdiction an amount equal to the property taxes levied on those items of personal property for the property tax assessments as of January 1, 2017.

Under the bill, beginning with the property tax assessments as of January 1, 2023, no items of personal property will be subject to the property tax.

The bill also makes a number of technical changes related to the repeal of the personal property tax, such as providing a process whereby manufacturing establishments located in this state that do not own real property in this state may continue to claim the manufacturing income tax credit.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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:

6 **SECTION 1.** 17.14 (1) (g) of the statutes is amended to read:

7 17.14 (1) (g) Failure to use the “Wisconsin Property Assessment Manual”
8 provided under s. 73.03 (2a) and as required by s. 70.32 (1) and ~~70.34~~. The
9 certification of any assessor removed under this paragraph may for sufficient reason
10 be reinstated by the secretary of revenue after one year upon formal application for
11 reinstatement.

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1 **SECTION 2.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

2 26.03 **(1m)** (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting
3 raw forest products on public lands, as defined in s. 70.13 (7), 2021 stats., to a person
4 harvesting raw forest products for fuel wood for his or her home consumption, to a
5 person harvesting for the purpose of clearing the land for agricultural use or to a
6 person harvesting from the person's own land, any of the following:

7 **SECTION 3.** 33.01 (9) (a) of the statutes is amended to read:

8 33.01 **(9)** (a) For the purpose of receiving notice under this chapter, a person
9 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)
10 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of
11 the previous year.

12 **SECTION 4.** 33.01 (9) (am) 1. and 2. of the statutes are amended to read:

13 33.01 **(9)** (am) 1. A person whose name appears as an owner of real property
14 on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before
15 the 3rd Monday in December of the previous year.

16 2. The spouse of a person whose name appears as an owner of real property on
17 the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the
18 3rd Monday in December of the previous year if the spouse is referred to on that tax
19 roll.

20 **SECTION 5.** 33.01 (9) (ar) 1. of the statutes is amended to read:

21 33.01 **(9)** (ar) 1. The person's name appears as an owner of real property on the
22 tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd
23 Monday in December of the previous year.

24 **SECTION 6.** 33.01 (9) (b) 1. of the statutes is amended to read:

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1 33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax
2 roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd
3 Monday in December of the previous year; or

4 **SECTION 7.** 60.85 (1) (f) of the statutes is repealed.

5 **SECTION 8.** 60.85 (1) (h) 1. c. of the statutes is amended to read:

6 60.85 (1) (h) 1. c. Real property assembly costs, meaning any deficit incurred
7 resulting from the sale or lease as lessor by the town of real ~~or personal~~ property
8 within a tax incremental district for consideration which is less than its cost to the
9 town.

10 **SECTION 9.** 60.85 (1) (o) of the statutes is amended to read:

11 60.85 (1) (o) "Taxable property" means all real ~~and personal~~ taxable property
12 located in a tax incremental district.

13 **SECTION 10.** 60.85 (5) (j) of the statutes is created to read:

14 60.85 (5) (j) Upon receiving a written application from the town clerk, in a form
15 prescribed by the department of revenue, the department shall recalculate the base
16 value of a tax incremental district affected by 2023 Wisconsin Act (this act) to
17 remove the value of the personal property. A request received under this paragraph
18 no later than October 31 is effective in the year following the year in which the
19 request is made. A request received after October 31 is effective in the 2nd year
20 following the year in which the request is made.

21 **SECTION 11.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

22 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and
23 (b), each licensing authority shall collect from each unit occupying space or lots in a
24 community in the licensing authority, except from recreational mobile homes as
25 provided under par. (cm), from manufactured and mobile homes that constitute

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1 improvements to real property under s. 70.043 (1), from recreational vehicles as
2 defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a
3 monthly municipal permit fee computed as follows:

4 **SECTION 12.** 66.0435 (3) (g) of the statutes is amended to read:

5 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall
6 be treated as a default in payment of personal property tax and is subject to all
7 procedures and penalties applicable under chs. 70 and 74.

8 **SECTION 13.** 66.0435 (9) of the statutes is amended to read:

9 66.0435 (9) MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL
10 MOBILE HOMES AND RECREATIONAL VEHICLES. A licensing authority may assess monthly
11 municipal permit fees at the rates under this section on recreational mobile homes
12 and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile
13 homes and recreational vehicles that are located in campgrounds licensed under s.
14 97.67, recreational mobile homes that constitute improvements to real property
15 under s. 70.043 (1), and recreational mobile homes or recreational vehicles that are
16 located on land where the principal residence of the owner of the recreational mobile
17 home or recreational vehicle is located, regardless of whether the recreational mobile
18 home or recreational vehicle is occupied during all or part of any calendar year.

19 **SECTION 14.** 66.1105 (2) (d) of the statutes is repealed.

20 **SECTION 15.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

21 66.1105 (2) (f) 1. c. Real property assembly costs, meaning any deficit incurred
22 resulting from the sale or lease as lessor by the city of real or personal property within
23 a tax incremental district for consideration which is less than its cost to the city.

24 **SECTION 16.** 66.1105 (5) (j) of the statutes is created to read:

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1 66.1105 (5) (j) Upon receiving a written application from the city clerk, in a
2 form prescribed by the department of revenue, the department shall recalculate the
3 base value of a tax incremental district affected by 2023 Wisconsin Act ... (this act)
4 to remove the value of the personal property. A request received under this
5 paragraph no later than October 31 is effective in the year following the year in which
6 the request is made. A request received after October 31 is effective in the 2nd year
7 following the year in which the request is made.

8 **SECTION 17.** 66.1106 (1) (k) of the statutes is amended to read:

9 66.1106 (1) (k) “Taxable property” means all real ~~and personal~~ taxable property
10 located in an environmental remediation tax incremental district.

11 **SECTION 18.** 66.1106 (4) (e) of the statutes is created to read:

12 66.1106 (4) (e) Upon receiving a written application from the clerk of a political
13 subdivision, in a form prescribed by the department of revenue, the department shall
14 recalculate the base value of a tax incremental district affected by 2023 Wisconsin
15 Act ... (this act) to remove the value of the personal property. A request received
16 under this paragraph no later than October 31 is effective in the year following the
17 year in which the request is made. A request received after October 31 is effective
18 in the 2nd year following the year in which the request is made.

19 **SECTION 19.** 70.015 of the statutes is created to read:

20 **70.015 Sunset.** Beginning with the property tax assessments as of January
21 1, 2023, no tax shall be levied under this chapter on personal property.

22 **SECTION 20.** 70.02 of the statutes is amended to read:

23 **70.02 Definition of general property.** General property is all the taxable
24 real ~~and personal~~ property defined in ss. 70.03 and 70.04 except that which is taxed
25 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property

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1 includes manufacturing property subject to s. 70.995, but assessment of that
2 property shall be made according to s. 70.995.

3 **SECTION 21.** 70.043 (1) of the statutes is renumbered 70.043.

4 **SECTION 22.** 70.043 (2) of the statutes is repealed.

5 **SECTION 23.** 70.05 (5) (a) 1. of the statutes is amended to read:

6 70.05 (5) (a) 1. "Assessed value" means with respect to each taxation district
7 the total values established under ~~ss. s.~~ s. 70.32 ~~and 70.34~~, but excluding
8 manufacturing property subject to assessment under s. 70.995.

9 **SECTION 24.** 70.111 (28) of the statutes is created to read:

10 70.111 (28) BUSINESS AND MANUFACTURING PERSONAL PROPERTY. (a) Beginning
11 with the property tax assessments as of January 1, 2023, all business and
12 manufacturing personal property.

13 (b) A taxing jurisdiction may include the most recent valuation of personal
14 property described under par. (a) that is located in the taxing jurisdiction for
15 purposes of complying with debt limitations applicable to the jurisdiction.

16 **SECTION 25.** 70.13 (3) of the statutes is repealed.

17 **SECTION 26.** 70.13 (7) of the statutes is repealed.

18 **SECTION 27.** 70.17 (1) of the statutes is amended to read:

19 70.17 (1) Real property shall be entered in the name of the owner, if known to
20 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise
21 without any name. The person holding the contract or certificate of sale of any real
22 property contracted to be sold by the state, but not conveyed, shall be deemed the
23 owner for such purpose. The undivided real estate of any deceased person may be
24 entered to the heirs of such person without designating them by name. The real
25 estate of an incorporated company shall be entered in the same manner as that of an

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1 individual. Improvements Except as provided in sub. (3), buildings, improvements,
2 and fixtures on leased lands may be assessed either as real property or personal
3 property.

4 **SECTION 28.** 70.17 (3) of the statutes is created to read:

5 70.17 (3) Beginning with the property tax assessments as of January 1, 2023,
6 manufactured and mobile homes, not otherwise exempt from taxation under s.
7 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings,
8 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures
9 on forest croplands, and buildings, improvements, and fixtures on managed forest
10 lands shall be assessed as real property. If buildings, improvements, and fixtures,
11 but not the underlying land, are leased to a person other than the landowner or if the
12 buildings, improvements, and fixtures are owned by a person other than the
13 landowner, the assessor may create a separate tax parcel for the buildings,
14 improvements, and fixtures and assess the buildings, improvements, and fixtures as
15 real property to the owner of the buildings, improvements, and fixtures. The
16 assessor may also create a tax parcel for buildings, improvements, and fixtures on
17 exempt lands, buildings, improvements, and fixtures on forest croplands, and
18 buildings, improvements, and fixtures on managed forest lands and assess the
19 buildings, improvements, and fixtures as real property to the owner of the buildings,
20 improvements, and fixtures. For purposes of this subsection, “buildings,
21 improvements and fixtures” does not include any property defined in s. 70.04.

22 **SECTION 29.** 70.174 of the statutes is amended to read:

23 **70.174 Improvements on government-owned land.** Improvements made
24 by any person on land within this state owned by the United States ~~may~~ shall be
25 assessed ~~either~~ as real ~~or personal~~ property to the person making the same, if

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1 ascertainable, and otherwise to the occupant thereof or the person receiving benefits
2 therefrom.

3 **SECTION 30.** 70.18 of the statutes is repealed.

4 **SECTION 31.** 70.19 of the statutes is repealed.

5 **SECTION 32.** 70.20 of the statutes is repealed.

6 **SECTION 33.** 70.21 of the statutes is repealed.

7 **SECTION 34.** 70.22 of the statutes is repealed.

8 **SECTION 35.** 70.29 of the statutes is repealed.

9 **SECTION 36.** 70.30 of the statutes is repealed.

10 **SECTION 37.** 70.34 of the statutes is repealed.

11 **SECTION 38.** 70.345 of the statutes is repealed.

12 **SECTION 39.** 70.35 of the statutes is repealed.

13 **SECTION 40.** 70.36 of the statutes is repealed.

14 **SECTION 41.** 70.44 (1) of the statutes is amended to read:

15 70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2
16 next previous years, unless previously reassessed for the same year or years, shall
17 be entered once additionally for each previous year of such omission, designating
18 each such additional entry as omitted for the year of omission and affixing a just
19 valuation to each entry for a former year as the same should then have been assessed
20 according to the assessor's best judgment, and taxes shall be apportioned, using the
21 net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This
22 section shall not apply to manufacturing property assessed by the department of
23 revenue under s. 70.995.

24 **SECTION 42.** 70.47 (15) of the statutes is repealed.

25 **SECTION 43.** 70.49 (2) of the statutes is amended to read:

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1 70.49 (2) The value of all real ~~and personal~~ property entered into the
2 assessment roll to which such affidavit is attached by the assessor shall, in all actions
3 and proceedings involving such values, be presumptive evidence that all such
4 properties have been justly and equitably assessed in proper relationship to each
5 other.

6 **SECTION 44.** 70.52 of the statutes is amended to read:

7 **70.52 Clerks to examine and correct rolls.** Each city, village, and town
8 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk
9 shall correct all double assessments, imperfect descriptions, and other errors
10 apparent on the roll, and correct the value of parcels of real property not liable to
11 taxation. The clerk shall add to the roll any parcel of real property not listed on the
12 assessment roll ~~or item of personal property omitted from the roll~~ and immediately
13 notify the assessors of the additions ~~and omissions~~. ~~The assessors shall immediately~~
14 ~~view and value the omitted property and certify the valuation to the clerk.~~ The clerk
15 shall enter the valuation and property classification on the roll, and the valuation
16 shall be final. To enable the clerk to properly correct defective descriptions, the clerk
17 may request aid, when necessary, from the county surveyor, whose fees for the
18 services rendered shall be paid by the city, village, or town.

19 **SECTION 45.** 70.53 (1) (a) of the statutes is repealed.

20 **SECTION 46.** 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated,
21 renumbered 70.65 (2) (a) and amended to read:

22 70.65 (2) (a) As shown on the assessment roll: ~~1. Identify, identify~~ all the real
23 property within the taxation district and, with respect to each description of real
24 property, the name and address of the owner and the assessed value.

25 **SECTION 47.** 70.65 (2) (a) 2. of the statutes is repealed.

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1 **SECTION 48.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

2 70.65 (2) (b) (intro.) With respect to each description of real property and each
3 ~~owner of taxable personal property:~~

4 **SECTION 49.** 70.68 of the statutes is repealed.

5 **SECTION 50.** 70.73 (1) (b) of the statutes is amended to read:

6 70.73 (1) (b) If a town, village or city clerk or treasurer discovers that ~~personal~~
7 ~~property has been assessed to the wrong person, or~~ 2 or more parcels of land
8 belonging to different persons have been erroneously assessed together on the tax
9 roll, the clerk or treasurer shall notify the assessor and all parties interested, if the
10 parties are residents of the county, by notice in writing to appear at the clerk's office
11 at some time, not less than 5 days thereafter, to correct the assessment roll.

12 **SECTION 51.** 70.73 (1) (c) of the statutes is amended to read:

13 70.73 (1) (c) At the time and place designated in the notice given under par. (b),
14 the assessment roll shall be corrected by entering the correct names of the persons
15 liable to assessment, ~~both as to real and personal property,~~ describing each parcel of
16 land and giving the proper valuation to each parcel separately owned. The total
17 valuation given to the separate tracts of real estate shall be equal to the valuation
18 given to the same property when the several parcels were assessed together.

19 **SECTION 52.** 70.73 (1) (d) of the statutes is amended to read:

20 70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~
21 ~~whose personal property is assessed under this subsection~~ may be made at any time
22 before the tax roll is returned to the county treasurer for the year in which the tax
23 is levied. The valuation ~~or correction of names,~~ when made under this subsection,
24 shall be held just and correct and be final and conclusive.

25 **SECTION 53.** 70.84 of the statutes is amended to read:

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1 **70.84 Inequalities may be corrected in subsequent year.** If any such
2 reassessment cannot be completed in time to take the place of the original
3 assessment made in such district for said year, the clerk of the district shall levy and
4 apportion the taxes for that year upon the basis of the original assessment roll, and
5 when the reassessment is completed the inequalities in the taxes levied under the
6 original assessment shall be remedied and compensated in the levy and
7 apportionment of taxes in such district next following the completion of said
8 reassessment in the following manner: Each tract of real estate, ~~and, as to personal~~
9 ~~property, each taxpayer, whose tax shall be determined by such reassessment to have~~
10 ~~been relatively too high,~~ shall be credited a sum equal to the amount of taxes charged
11 on the original assessment in excess of the amount which would have been charged
12 had such reassessment been made in time; and each tract of real estate, ~~and, as to~~
13 ~~personal property, each taxpayer, whose tax shall be determined by such~~
14 ~~reassessment to have been relatively too low,~~ shall be charged, in addition to all other
15 taxes, a sum equal to the difference between the amount of taxes charged upon such
16 unequal original assessment and the amount which would have been charged had
17 such reassessment been made in time. The department of revenue, or its authorized
18 agent, shall at any time have access to all assessment and tax rolls herein referred
19 to for the purpose of assisting the local clerk and in order that the results of the
20 reassessment may be carried into effect.

21 **SECTION 54.** 70.855 (1) (intro.) of the statutes is amended to read:

22 **70.855 (1) APPLICABILITY.** (intro.) The department of revenue shall assess real
23 ~~and personal property assessed as commercial property under s. 70.32 (2) (a) 2.~~ if all
24 of the following apply:

25 **SECTION 55.** 70.855 (1) (a) of the statutes is amended to read:

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1 70.855 (1) (a) The property owner and the governing body of the municipality
2 where the property is located submit a written request to the department on or before
3 March 1 of the year of the assessment to have the department assess the property
4 owner's real and personal commercial property located in the municipality.

5 **SECTION 56.** 70.855 (1) (b) of the statutes is amended to read:

6 70.855 (1) (b) The written request submitted under par. (a) specifies the items
7 of personal property and parcels of real property for the department's assessment.

8 **SECTION 57.** 70.995 (1) (a) of the statutes is amended to read:

9 70.995 (1) (a) In this section "manufacturing property" includes all lands,
10 buildings, structures and other real property used in manufacturing, assembling,
11 processing, fabricating, making, or milling tangible personal property for profit.
12 Manufacturing property also includes warehouses, storage facilities, and office
13 structures when the predominant use of the warehouses, storage facilities, or offices
14 is in support of the manufacturing property, and all personal property owned or used
15 by any person engaged in this state in any of the activities mentioned, and used in
16 the activity, including raw materials, supplies, machinery, equipment, work in
17 process and finished inventory and when located at the site of the activity.
18 Establishments engaged in assembling component parts of manufactured products
19 are considered manufacturing establishments if the new product is neither a
20 structure nor other fixed improvement. Materials processed by a manufacturing
21 establishment include products of agriculture, forestry, fishing, mining, and
22 quarrying. For the purposes of this section, establishments which engage in mining
23 metalliferous minerals are considered manufacturing establishments.

24 **SECTION 58.** 70.995 (1) (b) of the statutes is amended to read:

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1 70.995 (1) (b) ~~Materials used by a manufacturing establishment may be~~
2 ~~purchased directly from producers, obtained through customary trade channels or~~
3 ~~secured without recourse to the market by transfer from one establishment to~~
4 ~~another under the same ownership.~~ Manufacturing production is usually carried on
5 for the wholesale market, for interplant transfer or to order for industrial users
6 rather than for direct sale to a domestic consumer.

7 **SECTION 59.** 70.995 (4) of the statutes is amended to read:

8 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for
9 one, or some combination, of the processes mentioned in sub. (3) and also for other
10 purposes, the department of revenue, if satisfied that there is substantial use in one
11 or some combination of such processes, may assess the property under this section.
12 For all purposes of this section the department of revenue shall have sole discretion
13 for the determination of what is substantial use and what description of real property
14 ~~or what unit of tangible personal property~~ shall constitute “the property” to be
15 included for assessment purposes, and, in connection herewith, the department may
16 include in a real property unit, real property owned by different persons. Vacant
17 property designed for use in manufacturing, assembling, processing, fabricating,
18 making, or milling tangible property for profit may be assessed under this section or
19 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making
20 that determination. In those specific instances where a portion of a description of
21 real property includes manufacturing property rented or leased and operated by a
22 separate person which does not satisfy the substantial use qualification for the entire
23 property, the local assessor shall assess the entire real property description ~~and all~~
24 ~~personal property not exempt under s. 70.11 (27).~~ The applicable portions of the

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1 standard manufacturing property report form under sub. (12) as they relate to
2 manufacturing machinery and equipment shall be submitted by such person.

3 **SECTION 60.** 70.995 (7) (b) of the statutes is amended to read:

4 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's
5 workload permits and if in the department's judgment it is desirable, the department
6 of revenue shall complete a field investigation or on-site appraisal at full value under
7 ~~ss. s.~~ s. 70.32 (1) and 70.34 of all manufacturing property in this state.

8 **SECTION 61.** 70.995 (8) (b) 1. of the statutes is amended to read:

9 70.995 (8) (b) 1. The department of revenue shall annually notify each
10 manufacturer assessed under this section and the municipality in which the
11 manufacturing property is located of the full value of all real and personal property
12 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
13 class mail or electronic mail. In addition, the notice shall specify that objections to
14 valuation, amount, or taxability must be filed with the state board of assessors no
15 later than 60 days after the date of the notice of assessment, that objections to a
16 change from assessment under this section to assessment under s. 70.32 (1) must be
17 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.
18 or (d) must be paid and that the objection is not filed until the fee is paid. For
19 purposes of this subdivision, an objection is considered timely filed if received by the
20 state board of assessors no later than 60 days after the date of the notice or sent to
21 the state board of assessors by certified mail in a properly addressed envelope, with
22 postage paid, that is postmarked before midnight of the last day for filing. A
23 statement shall be attached to the assessment roll indicating that the notices
24 required by this section have been mailed and failure to receive the notice does not
25 affect the validity of the assessments, the resulting tax on real ~~or personal~~ property,

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1 the procedures of the tax appeals commission or of the state board of assessors, or
2 the enforcement of delinquent taxes by statutory means.

3 **SECTION 62.** 70.995 (12) (a) of the statutes is amended to read:

4 70.995 (12) (a) The department of revenue shall prescribe a standard
5 manufacturing property report form that shall be submitted annually for each real
6 estate parcel and ~~each personal property account~~ on or before March 1 by all
7 manufacturers whose property is assessed under this section. The report form shall
8 contain all information considered necessary by the department and shall include,
9 without limitation, income and operating statements, fixed asset schedules, and a
10 report of new construction or demolition. Failure to submit the report shall result
11 in denial of any right of redetermination by the state board of assessors or the tax
12 appeals commission. If any property is omitted or understated in the assessment roll
13 in any of the next 5 previous years, the assessor shall enter the value of the omitted
14 or understated property once for each previous year of the omission or
15 understatement. The assessor shall affix a just valuation to each entry for a former
16 year as it should have been assessed according to the assessor's best judgment. Taxes
17 shall be apportioned and collected on the tax roll for each entry, on the basis of the
18 net tax rate for the year of the omission, taking into account credits under s. 79.10.
19 In the case of omitted property, interest shall be added at the rate of 0.0267 percent
20 per day for the period of time between the date when the form is required to be
21 submitted and the date when the assessor affixes the just valuation. In the case of
22 underpayments determined after an objection under sub. (8) (d), interest shall be
23 added at the average annual discount interest rate determined by the last auction
24 of 6-month U.S. treasury bills before the objection per day for the period of time
25 between the date when the tax was due and the date when it is paid.

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1 **SECTION 63.** 71.17 (2) of the statutes is amended to read:

2 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All
3 income taxes levied against the income of beneficiaries shall be a lien on that portion
4 of the trust estate or interest therein from which the income taxed is derived, and
5 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the
6 same become delinquent. Every person who, as a fiduciary under the provisions of
7 this subchapter, pays an income tax shall have all the rights and remedies of
8 reimbursement for any taxes assessed against him or her or paid by him or her in
9 such capacity, as provided in s. 70.19 (1), 2021 stats., and s. 70.19 (2), 2021 stats.

10 **SECTION 64.** 74.05 (1) of the statutes is amended to read:

11 74.05 (1) DEFINITION. In this section, “error in the tax roll” means an error in
12 the description of any real ~~or personal~~ property, in the identification of the owner or
13 person to whom the property is assessed or in the amount of the tax or an error
14 resulting from a palpably erroneous entry in the assessment roll.

15 **SECTION 65.** 74.09 (2) of the statutes is amended to read:

16 74.09 (2) PREPARATION. The clerk of the taxation district shall prepare the real
17 ~~and personal~~ property tax bills. The form of the property tax bill shall be prescribed
18 by the department of revenue and shall be uniform.

19 **SECTION 66.** 74.11 (4) of the statutes is repealed.

20 **SECTION 67.** 74.11 (6) (a) of the statutes is amended to read:

21 74.11 (6) (a) Payments made on or before January 31 ~~and payments of taxes~~
22 ~~on improvements on leased land that are assessed as personal property~~ shall be
23 made to the taxation district treasurer.

24 **SECTION 68.** 74.11 (10) (a) 1. of the statutes is amended to read:

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1 74.11 (10) (a) 1. If all special assessments, special charges, and special taxes
2 and ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full and received
3 by the proper official on or before 5 working days after the due date, the amounts
4 unpaid are delinquent as of the day after the due date of the first installment or of
5 the lump-sum payment.

6 **SECTION 69.** 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

7 **SECTION 70.** 74.11 (11) (b) of the statutes is repealed.

8 **SECTION 71.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

9 74.11 (12) (a) (intro.) Except as provided in ~~pars. par. (c) and (d)~~, if a taxation
10 district treasurer or county treasurer receives a payment from a taxpayer which is
11 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
12 amounts due, including interest and penalties, in the following order:

13 **SECTION 72.** 74.11 (12) (a) 1g. of the statutes is repealed.

14 **SECTION 73.** 74.11 (12) (b) of the statutes is amended to read:

15 74.11 (12) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for
16 purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies
17 under this section.

18 **SECTION 74.** 74.11 (12) (d) of the statutes is repealed.

19 **SECTION 75.** 74.12 (6) of the statutes is repealed.

20 **SECTION 76.** 74.12 (7) (a) of the statutes is amended to read:

21 74.12 (7) (a) If the first installment of real property taxes, ~~personal property~~
22 ~~taxes on improvements on leased land~~ or special assessments to which an
23 installment option pertains is not received by the proper official on or before 5
24 working days after the due date of January 31, the entire amount of the remaining

SENATE BILL 2**SECTION 76**

1 unpaid taxes or special assessments to which an installment option pertains on that
2 parcel is delinquent as of February 1.

3 **SECTION 77.** 74.12 (8) (a) of the statutes is amended to read:

4 74.12 (8) (a) If the 2nd or any subsequent installment payment of real property
5 taxes, ~~personal property taxes on improvements on leased land~~ or special
6 assessments to which an installment option pertains is not received by the proper
7 official on or before 5 working days after the due date specified in the ordinance, the
8 entire amount of the remaining unpaid taxes or special assessments to which an
9 installment option pertains on that parcel is delinquent as of the first day of the
10 month after the payment is due and interest and penalties are due under sub. (10).

11 **SECTION 78.** 74.12 (9) (a) of the statutes is amended to read:

12 74.12 (9) (a) If all special assessments to which an installment option does not
13 pertain, special charges, and special taxes ~~and personal property taxes~~ that are due
14 under sub. (5) ~~or (6)~~ are not paid in full and received by the proper official on or before
15 5 working days after the due date of January 31, the amounts unpaid are delinquent
16 as of February 1.

17 **SECTION 79.** 74.12 (10) (a) of the statutes is amended to read:

18 74.12 (10) (a) All real property taxes, special assessments, special charges and
19 special taxes that become delinquent and are paid on or before July 31, ~~and all~~
20 ~~delinquent personal property taxes, whenever paid,~~ shall be paid, together with
21 interest and penalties charged from the preceding February 1, to the taxation district
22 treasurer.

23 **SECTION 80.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

24 74.12 (11) (a) (intro.) Except as provided in ~~pars. par.~~ (c) ~~and (d)~~, if a taxation
25 district treasurer or county treasurer receives a payment from a taxpayer which is

SENATE BILL 2**SECTION 80**

1 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
2 amounts due, including interest and penalties, in the following order:

3 **SECTION 81.** 74.12 (11) (a) 1g. of the statutes is repealed.

4 **SECTION 82.** 74.12 (11) (b) of the statutes is amended to read:

5 74.12 (11) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for
6 purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies
7 under this section.

8 **SECTION 83.** 74.12 (11) (d) of the statutes is repealed.

9 **SECTION 84.** 74.25 (1) (intro.) of the statutes is amended to read:

10 74.25 (1) SETTLEMENT. (intro.) On or before February 20, the taxation district
11 treasurer, except the treasurer of a city authorized to proceed under s. 74.87 or the
12 treasurer of a taxation district that has adopted an ordinance under s. 74.12, shall
13 settle for all collections received through the last day of the preceding month ~~and all~~
14 ~~amounts timely paid under s. 74.69 (1)~~ which were not settled for under s. 74.23 as
15 follows:

16 **SECTION 85.** 74.29 (2) of the statutes is amended to read:

17 74.29 (2) On or before August 20, a taxation district treasurer who has not paid
18 in full all taxes on improvements on leased land ~~under s. 74.25 (1) (b) 1. or under s.~~
19 74.30 (1) or (2) shall pay in full to each taxing jurisdiction within the district all taxes
20 on improvements on leased land included in the tax roll which have not previously
21 been paid to, or retained by, the taxing jurisdiction, except that the treasurer shall
22 pay the state's proportionate share to the county. As part of that distribution, the
23 taxation district treasurer shall allocate to each tax incremental district within the
24 taxation district its proportionate share of taxes on improvements on leased land.

25 **SECTION 86.** 74.30 (1) (i) of the statutes is repealed.

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1 **SECTION 87.** 74.30 (1m) of the statutes is amended to read:

2 74.30 **(1m)** MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before
3 March 15, the county treasurer shall send to the secretary of administration the
4 state's proportionate shares of taxes under sub. (1) ~~(i) and (j)~~.

5 **SECTION 88.** 74.42 of the statutes is repealed.

6 **SECTION 89.** 74.47 (3) (e) of the statutes is repealed.

7 **SECTION 90.** 74.55 of the statutes is repealed.

8 **SECTION 91.** 74.83 of the statutes is amended to read:

9 **74.83 Agreements.** Any 1st class city may enter into agreements to pay
10 delinquent state, county, metropolitan sewerage district, and technical college
11 district real ~~or personal~~ property taxes, including accrued interest and penalties
12 thereon, applicable to property located in that city at any stage in the proceedings
13 for collection and enforcement of those taxes and thereafter collect and enforce those
14 taxes, including interest and penalties on them, in its own name in accordance with
15 any of the procedures or remedies applicable to the collection and enforcement of
16 delinquent city, state, county, metropolitan sewerage district, and technical college
17 district taxes under this chapter and ch. 75.

18 **SECTION 92.** 74.87 (3) of the statutes is amended to read:

19 74.87 **(3)** OPTIONAL PAYMENT SCHEDULE. The common council of a city may, by
20 ordinance, permit payment in 10 equal installments, without interest, of general
21 property taxes, special charges, and special assessments of the city, other than for
22 special assessments for which no payment extension is allowed. Each installment
23 shall be paid on or before the last day of each month from January through October.
24 ~~Taxes on personal property may be paid in installments under this subsection if, on~~
25 ~~or before January 31 of the year in which the tax becomes due, the taxpayer has first~~

SENATE BILL 2**SECTION 92**

1 ~~paid to the city treasurer taxes on personal property levied by all taxing jurisdictions~~
2 ~~other than the city.~~ The amounts and time of payment of city general property taxes,
3 special assessments and charges in the city tax roll shall be as provided in the charter
4 of the city.

5 **SECTION 93.** 76.125 (1) of the statutes is amended to read:

6 76.125 (1) Using the statement of assessments under s. 70.53 and the
7 statement of taxes under s. 69.61, the department shall determine the net rate of
8 taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing
9 property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided
10 in subs. (2) to (6). The department shall enter that rate on the records of the
11 department.

12 **SECTION 94.** 76.69 of the statutes is repealed.

13 **SECTION 95.** 77.84 (1) of the statutes is amended to read:

14 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located
15 shall enter in a special column or other appropriate place on the tax roll the
16 description of each parcel of land designated as managed forest land, and shall
17 specify, by the designation "MFL-O" or "MFL-C", the acreage of each parcel that is
18 designated open or closed under s. 77.83. The land shall be assessed and is subject
19 to review under ch. 70. Except as provided in this subchapter, no tax may be levied
20 on managed forest land, except that any building, improvements, and fixtures on
21 managed forest land is subject to taxation as ~~personal~~ real property under ch. 70.

22 **SECTION 96.** 174.065 (3) of the statutes is amended to read:

23 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog
24 license taxes may be collected in ~~the same manner as in s. 74.55 and a civil action~~
25 under ch. 799 for the collecting of personal property taxes, if the action is brought

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1 within 6 years after the January 1 of the year in which the taxes are required to be
2 paid.

3 **SECTION 97.** 815.18 (3) (intro.) of the statutes is amended to read:

4 815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive
5 the following property is exempt, except as specifically provided in this section and
6 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

7 **SECTION 98.** 978.05 (6) (a) of the statutes is amended to read:

8 978.05 (6) (a) Institute, commence or appear in all civil actions or special
9 proceedings under and perform the duties set forth for the district attorney under ch.
10 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4),
11 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,
12 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection
13 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and
14 938 as the judge may request and perform all appropriate duties and appear if the
15 district attorney is designated in specific statutes, including matters within chs. 782,
16 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority
17 of the county board to designate, under s. 48.09 (5), that the corporation counsel
18 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)
19 or 938.09 (6), the district attorney as an appropriate person to represent the interests
20 of the public under s. 48.14 or 938.14.

21 **SECTION 99. Nonstatutory provisions.**

22 (1) REPORTS FROM TAXING JURISDICTIONS. If legislation is enacted during the
23 2023-24 legislative session to eliminate the personal property tax imposed under ch.
24 70, effective with the January 1, 2023, assessments, each taxing jurisdiction shall
25 report to the department of revenue, in the time and manner determined by the

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SECTION 99

1 department, the amount of the property taxes levied on all items of personal property
2 for the property tax assessments as of January 1, 2022.

3 **SECTION 100. Initial applicability.**

4 (1) ELIMINATION OF THE PERSONAL PROPERTY TAX. This act first applies to the
5 property tax assessments as of January 1, 2023.

6 (END)