



2005 ASSEMBLY BILL 52

January 27, 2005 – Introduced by Representatives PETTIS, MURSAU, MCCORMICK, BIES, MUSSER, FREESE, ALBERS, GUNDERSON, HUNDERTMARK and VAN ROY, cosponsored by Senator REYNOLDS. Referred to Committee on Ways and Means.

1 **AN ACT** *to repeal* 74.11 (4), 74.11 (11) (b) and 74.12 (6); *to renumber* 74.29; *to*
2 *amend* 74.11 (2) (intro.), 74.11 (5), 74.11 (6) (a), 74.11 (7), 74.11 (8), 74.11 (10)
3 (a), 74.11 (11) (a), 74.12 (1) (a), 74.12 (6m), 74.12 (7), 74.12 (8), 74.12 (9) (a) and
4 74.25 (1) (b) 1.; and *to create* 74.29 (2) of the statutes; **relating to:** the payment
5 of personal property taxes.

Analysis by the Legislative Reference Bureau

Under current law, taxes on real property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31. The governing body of a taxation district may also enact an ordinance that allows the payment of taxes on real property in three or more installments. Under current law, taxes on personal property must be paid in full on or before January 31.

Under this bill, taxes on personal property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31. Under the bill, the governing body of a taxation district may also enact an ordinance that allows the payment of taxes on personal property in three or more installments.

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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:

1 **SECTION 1.** 74.11 (2) (intro.) of the statutes is amended to read:

2 74.11 (2) REAL PROPERTY, PERSONAL PROPERTY, AND LEASED IMPROVEMENT TAXES.

3 (intro.) All taxes on real property, on personal property, and on improvements on
4 leased land shall be paid in one of the following ways:

5 **SECTION 2.** 74.11 (4) of the statutes is repealed.

6 **SECTION 3.** 74.11 (5) of the statutes is amended to read:

7 74.11 (5) WHEN NO INSTALLMENTS. If the total real property tax levied on a parcel
8 of property is less than \$100, or if the total personal property tax levied on an item
9 of personal property is less than \$100, or if the total property tax levied on an
10 improvement on leased land is less than \$100, it shall be paid in full on or before
11 January 31.

12 **SECTION 4.** 74.11 (6) (a) of the statutes is amended to read:

13 74.11 (6) (a) Payments made on or before January 31, installment payments
14 of personal property taxes, and payments of taxes on improvements on leased land
15 that are assessed as personal property shall be made to the taxation district
16 treasurer.

17 **SECTION 5.** 74.11 (7) of the statutes is amended to read:

18 74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes ~~on real~~
19 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before
20 January 31, the entire amount of the taxes remaining unpaid is delinquent as of
21 February 1.

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1 **SECTION 6.** 74.11 (8) of the statutes is amended to read:

2 74.11 (8) DELINQUENT 2ND INSTALLMENT. If the 2nd installment of taxes ~~on real~~
3 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before
4 July 31, the entire amount of the taxes remaining unpaid is delinquent as of August
5 1 and interest and penalties are due under sub. (11).

6 **SECTION 7.** 74.11 (10) (a) of the statutes is amended to read:

7 74.11 (10) (a) If all special assessments, special charges, and special taxes and
8 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the
9 due date, the amounts unpaid are delinquent as of the day after the due date of the
10 first installment or of the lump-sum payment.

11 **SECTION 8.** 74.11 (11) (a) of the statutes is amended to read:

12 74.11 (11) (a) All real property taxes, personal property taxes, special charges,
13 and special taxes that become delinquent shall be paid, together with interest and
14 penalties charged from the preceding February 1, to the county treasurer. All special
15 assessments that become delinquent shall be paid, together with interest and
16 penalties charged from the day after the due date of the first installment or of the
17 lump-sum payment.

18 **SECTION 9.** 74.11 (11) (b) of the statutes is repealed.

19 **SECTION 10.** 74.12 (1) (a) of the statutes is amended to read:

20 74.12 (1) (a) The governing body of any taxation district, except a taxation
21 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real
22 property ~~and, personal property, improvements on leased land or, special~~
23 ~~assessments, or both these~~ all such taxes and assessments in 3 or more installments.
24 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such

ASSEMBLY BILL 52**SECTION 10**

1 an ordinance applies to the collections of a calendar year only if it is enacted on or
2 before August 15 of the preceding calendar year.

3 **SECTION 11.** 74.12 (6) of the statutes is repealed.

4 **SECTION 12.** 74.12 (6m) of the statutes is amended to read:

5 74.12 **(6m)** WHEN NO INSTALLMENTS. If the total real property tax is less than
6 \$100, or if the total personal property tax levied on an item of personal property is
7 less than \$100, or if the total property tax levied on an improvement on leased land
8 is less than \$100, it shall be paid in full on or before January 31.

9 **SECTION 13.** 74.12 (7) of the statutes is amended to read:

10 74.12 **(7)** DELINQUENT FIRST INSTALLMENT. If the first installment of real
11 property taxes, personal property taxes ~~on improvements on leased land~~, or special
12 assessments to which an installment option pertains is not paid on or before January
13 31, the entire amount of the remaining unpaid taxes or special assessments to which
14 an installment option pertains on that parcel is delinquent as of February 1.

15 **SECTION 14.** 74.12 (8) of the statutes is amended to read:

16 74.12 **(8)** DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any
17 subsequent installment payment of real property taxes, personal property taxes ~~on~~
18 ~~improvements on leased land~~, or special assessments to which an installment option
19 pertains is not paid by the due date specified in the ordinance, the entire amount of
20 the remaining unpaid taxes or special assessments to which an installment option
21 pertains on that parcel is delinquent as of the first day of the month after the
22 payment is due and interest and penalties are due under sub. (10).

23 **SECTION 15.** 74.12 (9) (a) of the statutes is amended to read:

24 74.12 **(9)** (a) If all special assessments to which an installment option does not
25 pertain, special charges, and special taxes ~~and personal property taxes~~ that are due

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1 under sub. (5) ~~or (6)~~ are not paid in full on or before January 31, the amounts unpaid
2 are delinquent as of February 1.

3 **SECTION 16.** 74.25 (1) (b) 1. of the statutes is amended to read:

4 74.25 (1) (b) 1. Pay in full to each taxing jurisdiction within the district all
5 personal property taxes included in the tax roll which have ~~not previously~~ been paid
6 to, or retained by, ~~that taxing jurisdiction~~ the taxation district through the last day
7 of the preceding month, except that the treasurer shall pay the state's proportionate
8 share to the county. As part of that distribution, the taxation district treasurer shall
9 allocate to each tax incremental district within the taxation district its proportionate
10 share of personal property taxes.

11 **SECTION 17.** 74.29 of the statutes is renumbered 74.29 (1).

12 **SECTION 18.** 74.29 (2) of the statutes is created to read:

13 74.29 (2) On or before August 20, the taxation district treasurer shall pay in
14 full to the proper treasurer all personal property taxes included in the tax roll which
15 have not previously been paid to, or retained by, the proper treasurer.

16 **SECTION 19. Initial applicability.**

17 (1) This act first applies to the property tax assessments as of January 1, 2006.

18 (END)