

83 WisACT 395

- 1698 -

1983 Senate Bill 547

Date of enactment: **May 2, 1984**

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1983 Wisconsin Act 395

AN ACT *to repeal* 60.49 (6m); *to amend* 60.18 (20), 61.26 (12), 62.03 (1), 62.09 (9) (g), 74.03 (8) (f), 74.03 (9) (f), 74.031 (11) (f) and 79.10 (1); and *to create* 59.20 (15), 59.203, 60.45 (21), 60.49 (6) (b), 60.49 (6) (c) and (d), 61.25 (10), 62.09 (9) (gm) and 62.09 (11) (j) of the statutes, *relating to* settlements of property tax collections and payments of Wisconsin property tax relief credits.

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

SECTION 1. 59.20 (15) of the statutes is created to read:

59.20 (15) Notify municipalities of payments made under ss. 74.03, 74.031 and 79.10 in respect to property tax levies originally certified to the municipality for collection.

SECTION 2. 59.203 of the statutes is created to read:

59.203 Clerk's disbursement of revenue. The clerk may make disbursements of property tax revenues and of credits under s. 79.10 according to the proportions reported under ss. 60.45 (21), 61.25 (10) and 62.09 (11) (j).

SECTION 3. 60.18 (20) of the statutes is amended to read:

60.18 (20) **ADVANCE PAYMENT ON SCHOOL DISTRICT TAX LEVY.** To authorize and direct the town treasurer to pay out of any funds available the balance due any common school district on its tax levy after settlement by the local treasurer under s. 74.03 (5) (d). When payment is made to any school district pursuant to this subsection the amount otherwise payable to such school district under s. 74.03 (9) (f) shall be ~~retained by the town treasurer for the use of~~ paid by the county treasurer to the town.

SECTION 4. 60.45 (21) of the statutes is created to read:

60.45 (21) To notify the clerk of the county in which the town is located, by March 15, of the proportion of property tax revenue and of the credits under s. 79.10 that is to be disbursed by the county clerk to each taxing jurisdiction located in the town.

SECTION 5. 60.49 (6) (b) of the statutes is amended to read:

60.49 (6) (b) To make partial apportionment of levies by school districts and vocational, technical and adult education districts out of any funds available in the town treasury prior to the tax apportionment provided by s. 74.03 (5) within 5 days after the filing of a written request by the ~~school~~ district board. The town board may not deny such a request. The district board may not receive more than one payment under this subsection during any month.

SECTION 6. 60.49 (6) (c) and (d) of the statutes are created to read:

60.49 (6) (c) On or before January 15 and February 15 and any other date specified by the town board the town treasurer shall also make a payment to the appropriate treasurer of any school district, and to the appropriate vocational, technical and adult education district treasurer, if the district has not received a payment under par. (b) during that month. That payment shall be the proportion of the school district's or vocational, technical and adult education district's levy that the general property taxes collected in the town, except collections for state trust fund loans, state tax and state special charges, up to the last day of the preceding month bears to the total general property tax levy in the town for all purposes except levies for state trust fund loans, state tax and state

special charges. The town treasurer may make the payments required under this paragraph without authorization by the town board.

(d) On or before January 15 and any other date specified by the town board the town treasurer shall also pay, under s. 74.031, to the appropriate school district treasurer and vocational, technical and adult education district treasurer the proportion of the district's levy that the general property taxes collected in the town, except collections for state trust fund loans, state tax and state special charges, up to the last day of the preceding month bears to the total general property tax levy in the town for all purposes except levies for state trust fund loans, state tax and state special charges.

SECTION 7. 60.49 (6m) of the statutes is repealed.

SECTION 8. 61.25 (10) of the statutes is created to read:

61.25 (10) To notify the clerk of the county in which the village is located, by March 15, of the proportion of property tax revenue and of the credits under s. 79.10 that is to be disbursed by the county clerk to each taxing jurisdiction located in the village.

SECTION 9. 61.26 (12) of the statutes, as affected by 1983 Wisconsin Act 36, is amended to read:

61.26 (12) Perform those duties as conferred upon town treasurers in s. 60.49 (6) and ~~(6m)~~. The village board may specify additional dates on which the village treasurer shall pay to the appropriate school district treasurer and vocational, technical and adult education district treasurer the proportion of the district's levy that the general property taxes collected in the village, except collections for state trust fund loans, state tax and state special charges, up to the last day of the preceding month bears to the total general property tax levy in the village for all purposes except levies for state trust fund loans, state tax and state special charges. The village treasurer may make the payments required under this subsection without authorization by the village board.

SECTION 10. 62.03 (1) of the statutes is amended to read:

62.03 (1) This subchapter, except ss. 62.071, 62.08 (1), 62.09 (11) (j), 62.175 and 62.23 (7) (em), does not apply to 1st class cities under special charter.

SECTION 11. 62.09 (9) (g) of the statutes is amended to read:

62.09 (9) (g) The treasurer shall make partial apportionment up to 90% of levies by school districts, ~~excepting districts operating under subch. II of ch. 120, and vocational, technical and adult education districts~~ out of funds available from the school district levies and in the city treasury prior to the tax apportionment provided by s. 74.03 (5) within 5 days after the filing of a written request by the ~~school~~ district board. The district board may not receive more than one payment under this subsection during any month.

SECTION 12. 62.09 (9) (gm) of the statutes is created to read:

62.09 (9) (gm) 1. On or before January 15 and February 15 and any other date specified by the common council the treasurer shall also make a payment to the treasurer of any appropriate district that has not received a payment under par. (g) during that month. That payment shall be the proportion of the district's levy that the general property taxes collected in the city, except collections for state trust fund loans, state tax and state special charges, up to the last day of the preceding month bears to the total general property tax levy in the city for all purposes except levies for state trust fund loans, state tax and state special charges.

2. On or before January 15 and any other date specified by the common council the city treasurer shall also pay under s. 74.031 to the appropriate district treasurer the proportion of the district's levy that the general property taxes collected in the city up to the last day of the preceding month, except collections for state trust fund loans, state tax and state special charges, bears to the total general property tax levy in the city for all purposes except levies for state trust fund loans, state tax and state special charges. The

city treasurer may make the payments required under this subdivision without authorization by the common council.

SECTION 13. 62.09 (11) (j) of the statutes is created to read:

62.09 (11) (j) The clerk shall notify the clerk of the county in which the city is located, by March 15, of the proportion of property tax revenue and of the credits under s. 79.10 that is to be disbursed by the county clerk to each taxing jurisdiction located in the city.

SECTION 14. 74.03 (8) (f) of the statutes is amended to read:

74.03 (8) (f) Out of the remaining proceeds of the general taxes and special assessments collected for each town, city or village, the county treasurer shall first set aside and pay to the state treasurer the balance due on state trust fund loans. The county treasurer shall then pay to each town, city ~~or~~ village, school district or vocational, technical and adult education district treasurer or to the treasurer of a metropolitan sewerage district created under ss. 66.88 to 66.918 such proportions of the balances due on levies for school purposes, for vocational, technical and adult education districts, for metropolitan sewerage district purposes and for town, city or village purposes (including special assessments not returned in trust) as that the balance of the general taxes and special assessments collected in such town, city or village bears to the total balance then due on all general levies and special assessments, except those referred to in pars. (b), (c) and (d). ~~In cities operating schools pursuant to subch. II of ch. 120 the city treasurer shall retain such proportion levied for school purposes, and elsewhere the town, city or village treasurer shall pay such proportion to the school treasurers.~~ The county treasurer shall retain like proportions of the balances due on state taxes, state special charges, county school tax, other county taxes and county special charges. The county treasurer shall remit the proportions retained on state taxes and state special charges to the state treasurer as provided in s. 74.26, and likewise remit the amount retained for county school taxes as provided by law.

SECTION 15. 74.03 (9) (f) of the statutes is amended to read:

74.03 (9) (f) ~~He~~ The county treasurer shall next pay to the treasurer of each town, city or village, school district and vocational, technical and adult education district the balance due on school levies and vocational, technical and adult education district levies and. The county treasurer shall then pay to the treasurer of each town, city or village the balance due on town, city or village taxes and special assessments other than those referred to in par. (h). ~~Out of the moneys so received the town, city or village treasurer shall first set aside and pay over to each vocational, technical and adult education district treasurer and school district treasurer the balance due on vocational, technical and adult education district levies and on school district levies, except that in cities operating schools pursuant to subch. II of ch. 120 the city treasurer shall retain such balance.~~

SECTION 16. 74.031 (11) (f) of the statutes is amended to read:

74.031 (11) (f) ~~He~~ The county treasurer shall next pay to the treasurer of each city, village or town school district and vocational, technical and adult education district the balance due on school levies and. The county treasurer shall then pay to the treasurer of each town, city or village the balance due on city, village or town taxes and special assessments other than those referred to in par. (h). ~~Out of the moneys so received the city, village or town treasurer shall first set aside and pay over to each vocational, technical and adult education district and school district the balance due on vocational, technical and adult education district levies and on school district levies, except that in cities operating schools pursuant to subch. II of ch. 120 the city treasurer shall retain such balance.~~

SECTION 17. 79.10 (1) of the statutes, as affected by 1983 Wisconsin Acts 2 and 27, is amended to read:

79.10 (1) DISTRIBUTION. On the 4th Monday in July of each year, commencing in 1984, the amount appropriated under s. 20.835 (2) (a) shall be distributed by the department of administration to towns, villages and cities as determined under subs. (2) and (6). The town, village or city treasurer shall settle with the appropriate county treasurer for the amounts distributed under this subsection on the next regular settlement date under ss. 74.03 (5) and 74.031 (8) following the town's, village's or city's receipt of those amounts, but that settlement may not be made later than August 15. Failure to settle timely under this subsection subjects the town, village or city treasurer to the penalties under s. 74.22. On or before August 20, the county treasurer shall use these funds to settle with each taxing jurisdiction, including towns, villages and cities except 1st class cities, in the county.

SECTION 18. Cross-reference changes. In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

A	B	C
Statute Sections	Old Cross-References	New Cross-References
61.26 (2)	60.49 (6) and (6m)	60.49 (6)

SECTION 19. Effective date. This act takes effect on the January 1 following the date of publication.
