



## 2003 ASSEMBLY BILL 146

March 13, 2003 - Introduced by Representatives PETTIS, MUSSER, ALBERS, A. WILLIAMS and SERATTI, cosponsored by Senator STEPP. Referred to Committee on Ways and Means.

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

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:***

**ASSEMBLY BILL 146****SECTION 1**

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5           **SECTION 2.** 74.11 (4) of the statutes is repealed.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 (7) of the statutes is amended to read:

13           74.11 **(7)** ~~DELINQUENT FIRST INSTALLMENT.~~ If the first installment of taxes ~~on real~~  
14 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before  
15 January 31, the entire amount of the taxes remaining unpaid is delinquent as of  
16 February 1.

17           **SECTION 5.** 74.11 (8) of the statutes is amended to read:

18           74.11 **(8)** ~~DELINQUENT 2ND INSTALLMENT.~~ If the 2nd installment of taxes ~~on real~~  
19 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before  
20 July 31, the entire amount of the taxes remaining unpaid is delinquent as of August  
21 1 and interest and penalties are due under sub. (11).

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

23           74.11 **(10)** (a) If all special assessments, special charges, and special taxes ~~and~~  
24 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the

**ASSEMBLY BILL 146**

1 due date, the amounts unpaid are delinquent as of the day after the due date of the  
2 first installment or of the lump-sum payment.

3 **SECTION 7.** 74.11 (11) (a) of the statutes is amended to read:

4 74.11 (11) (a) All real property taxes, personal property taxes, special charges,  
5 and special taxes that become delinquent shall be paid, together with interest and  
6 penalties charged from the preceding February 1, to the county treasurer. All special  
7 assessments that become delinquent shall be paid, together with interest and  
8 penalties charged from the day after the due date of the first installment or of the  
9 lump-sum payment.

10 **SECTION 8.** 74.11 (11) (b) of the statutes is repealed.

11 **SECTION 9.** 74.12 (1) (a) of the statutes is amended to read:

12 74.12 (1) (a) The governing body of any taxation district, except a taxation  
13 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real  
14 property ~~and, personal property, improvements on leased land or, special~~  
15 ~~assessments, or both these all such taxes and assessments in 3 or more installments.~~  
16 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such  
17 an ordinance applies to the collections of a calendar year only if it is enacted on or  
18 before August 15 of the preceding calendar year.

19 **SECTION 10.** 74.12 (6) of the statutes is repealed.

20 **SECTION 11.** 74.12 (6m) of the statutes is amended to read:

21 74.12 (6m) WHEN NO INSTALLMENTS. If the total real property tax is less than  
22 \$100, or if the total personal property tax levied on an item of personal property is  
23 less than \$100, or if the total property tax levied on an improvement on leased land  
24 is less than \$100, it shall be paid in full on or before January 31.

25 **SECTION 12.** 74.12 (7) of the statutes is amended to read:

