



WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO

2003 Assembly Bill 48

Assembly
Amendment 1

Memo published: April 18, 2003

Contact: William Ford, Senior Staff Attorney (266-0680)

Current law requires city, village, and town clerks to mail property tax bills to owners of taxable property but the statute does not require the bills to be mailed by any particular date.

Assembly Bill 48 would require property tax bills to be mailed by the third Monday in December.

Assembly Amendment 1 would require each taxing jurisdiction within a city, village, or town to submit to all information related to the property tax levy to the clerk of the taxation district by December 1.

Legislative History

The Assembly Committee on Ways and Means adopted Assembly Amendment 1 by a vote of Ayes, 13, Noes, 0, and recommended Assembly Bill 48, as amended, for passage by a vote of Ayes, 11, Noes, 2, on April 16, 2003.

WF:rv;wu



**WISCONSIN LEGISLATIVE COUNCIL
ACT MEMO**

2003 Wisconsin Act 95 [2003 Assembly Bill 48]	Date for Mailing Property Tax Bills
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

Act 95 would require property tax bills to be mailed by the third Monday in December. **The Act** would also require each taxing jurisdiction within a city, village, or town to submit to all information related to the property tax levy to the clerk of the taxation district by December 1.

Prior law required city, village, and town clerks to mail property tax bills to owners of taxable property but the statute did not require the bills to be mailed by any particular date.

Effective Date: The Act takes effect on December 18, 2003 and first applies to property tax bills mailed in 2004.

Prepared by: William Ford, Senior Staff Attorney

January 26, 2004

WF:jal

This memo provides a brief description of the Act. For more detailed information,
consult the text of the law and related legislative documents.

MARCH 18, 2003

NOTE: COPY OF LAST YEAR LETTER ENCLOSES

SENATOR BONNIE LADWIG
% ATT. SARAH
P.O. BOX 8952
113 WEST STATE CAPITOL
MADISON, WISCONSIN 53708-8952
TELEPHONE 1-800-534-0063

TO WHOM IT MAY CONCERN

THIS LETTER OF SUPPORT FOR BILL 40, IS NOT A BILL TO MAKE ANYONE TO PAID A FINE, BUT TO FORCE SCHOOL, LOCAL, COUNTY, AND STATE GOVERNMENT ON PROPERTY AN EQUALLY TIME TO PAY. ON YOUR PROPERTY TAX IT SAID PAID BY JAN. 31, XXXXX DATE. UP NORTH ONE YEAR THEY MAIL ON JAN. 16, 2001, I HAD LESS THEN 2 WEEK GET THE MONEY, AND MAIL IT. THIS COUNTY DOES NOT GO BY POST MARK LETTER.

I TALK TO PEOPLE AN SOME LIKE TO PAID IT BY DEC. 31, FOR INCOME TAX, OTHER PAID BY JAN. 31. IT WOULD BE NICE IF THERE A LAW MAKING GOVERNMENT MAIL OUT PROPERTY TAX BILL BY DEC. 1, OR 60 DAY BEFORE PAYMENT.

FOR EXAMPLE IF MAIL (POST MARK DEC. 20, XXXXX,) IT WILL BE DUE FEB. 20, XXXXX.

OR

IF MAIL ON OR BEFORE DEC. 1, XXXXX, IT WILL BE DUE JAN. 31, KEEP JAN. 31, FOR DUE

MAKE THE LAW READ, TO BUT A DEAD LINE ON MAIL OUT PROPERTY TAX OR GIVE THE PEOPLE TIME TO PAY (60 DAYS). THIS LAW WORKS BOTH WAY, IF THE GOVERNMENT HAS PROBLEM(S) CHITTING THE PROPERTY TAX BILL OUT THE DUE AUTOMATE MOVE BACK FOR THE PEOPLE TO PAY THE BILL.

THIS WOULD HELP PEOPLE PLAN FOR XMAS AND ALL THE OTHER BIG BILL(S) IN JAN. OR THE NEW YEAR.

ALSO TAX BILL CAN NOT BE MAIL NO LATER THEN MARCH 1. WITHOUT THE STATE ASKING WHY!

IF THERE IS ANY QUESTION ON THE ABOVE INFORMATION PLEASE CONTACT ME AT THE FOLLOWING ADDRESS OR PHONE.

LEO R. SCHATNER
3047 SOUTH 90th STREET
STURTEVANT, WISCONSIN 53177
PHONE (262) 686-3448

THANK YOU



LEO R. SCHATNER

THIS LETTER IS NOT THE FIRST IN WRITING LETTER

APRIL 6, 2001

SENATOR BONNIE LADWIG
% ATT. SARAH
P. O. BOX 8952
113 WEST STATE CAPITOL
MADISON, WISCONSIN 53706-8952

SUBJECT ABOUT LEGALIZING OF SENATE BILL 225

DEAR SARAH:

SORRY I CAN NOT COME TO MADISON FOR THE " LEGALIZING OF SENATE BILL 225 "
THE ONE I ASK YOU FOR.

THIS WAS ABOUT RECEIVING TAX BILL FOR LAND 30 DAYS BEFORE DUE DATED.
I'M ENCLOSING A COPY OF UP NORTH PROPERTY TAX ENVELOPES. PLEASE NOTE THE
DATE ON IT JAN. 16, 2001, IT CAME 2 TO 3 DAYS LATER JAN. 19, 2001. PLEASE NOTE
PROPERTY TAXES ARE DUE ON JAN. 31, 2001, THIS IS 12 DAYS BEFORE DUE DATE SUBTRACT
4 DAYS FOR MAILING IT LEAVE ME 8 DAYS TO GET THE MONEY UP OR A LOAN IN THIS
TIME PERIOD. I FEEL THAT PROPERTY TAX BILL SHOULD BE IN MY HANDS 30 DAYS
BEFORE IT DUE.

P. S. SOME PEOPLE LIKE TO PAID IT BEFORE DEC 31.

IF THERE IS ANY QUESTION ON THE ABOVE INFORMATION PLEASE CONTACT ME AT THE
FOLLOWING ADDRESS OR PHONE.

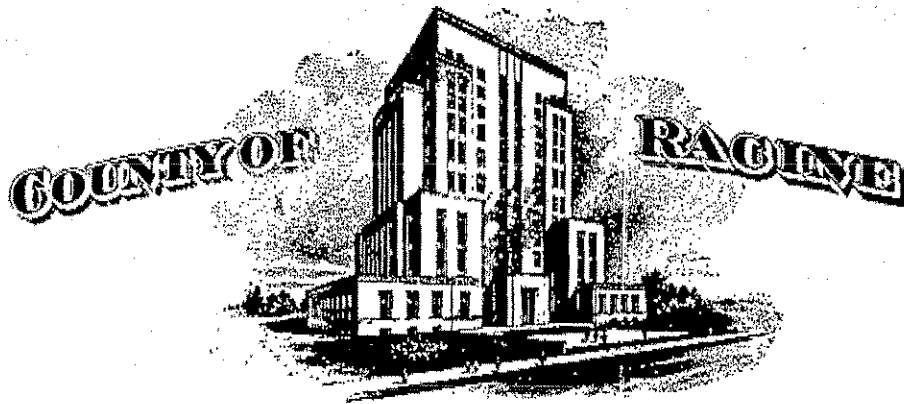
LEO R. SCHATNER
3047 SOUTH 90th STREET
STURTEVANT, WISCONSIN 53177

PHONE (262) 686-3448

THANK YOU.

LEO R. SCHATNER

LITTLE NOTE: I'M NOT THE BEST IN WRITING LETTER!



RACINE COUNTY COURT HOUSE
1931

730 Wisconsin Avenue

RACINE, WISCONSIN

53403

COUNTY EXECUTIVE
JEAN M. JACOBSON

PHONE: 262-636-3273

March 28, 2003

VIA FAX: 608-282-3663

Representative Michael Lehman
and Members of the Committee on Ways and Means
P.O. Box 8952
Madison, WI 53708

Dear Representative Lehman and the Members of the Committee:

I am writing in support of the proposed Amendment to AB 48 that states: "Each taxing jurisdiction located in the taxation district shall submit all information related to the taxing jurisdictions property tax levy to the taxation district no later than December 1."

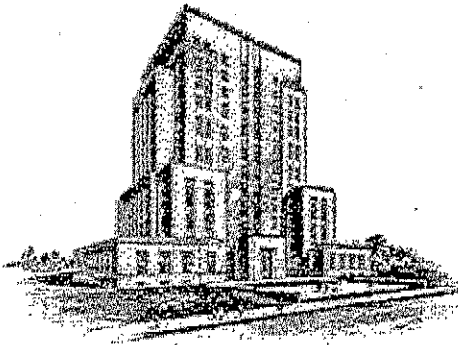
AB 48 will require the mailing of property tax bills to the property owners no later than the 3rd Monday in December. However, as you know, the taxation district that prints and mails those bills is dependent upon the separate municipalities and taxing entities for the information that those bills contain. It is futile and unfair to require us to print and mail the bills if we do not have the data needed to do so. Since it takes a certain amount of time to process the information we receive so that the tax bills are printed correctly, it is only right that the entities that provide the information get it to us in a timely manner. This amendment will ensure that this is done.

The result of adding this amendment to the Bill will be to produce a workable solution to a persistent problem and ensure that our taxpayers receive their bills in sufficient time to be eligible for the income tax deduction that comes from paying the bill before December 31.

I urge you to support this amendment and AB 48.

Sincerely,


Jean M. Jacobson



RACINE COUNTY
REAL ESTATE DESCRIPTION

RACINE COUNTY COURT HOUSE
730 WISCONSIN AVENUE
RACINE, WI 53403-1274
262-636-3548
FAX 262-636-3851

Patrick J. Harman
Manager
Warren W. Draves
Assistant Manager
Kimberly Christman
Cartographer

March 27, 2003

Representative Bonnie Ladwig
113 West State Capitol
Madison, WI 53708
Fax 608-282-3663

Dear Representative Ladwig:

I am writing to you to support AB48 to amend 74.09(5) relating to mailing of the property tax bills. Along with the added amendment, "Each taxing jurisdiction located in the taxation district shall submit all information related to the taxing jurisdictions property tax levy to the taxation district no later than December 1". As the Real Property Lister for Racine County, I have a vested interest in this piece of legislation.

Sincerely,

Patrick J. Harman
Manager, Real Estate
Description Department

COUNTY OF

RACINE



RACINE COUNTY COURT HOUSE
1911

730 Wisconsin Avenue

RACINE, WISCONSIN

53403

INFORMATION SYSTEMS
ROB RICHARDSON, DIRECTOR

March 28, 2003

Representative Bonnie Ladwig
113 West State Capitol
Madison, WI 53708
Fax 608-282-3663

Dear Representative Ladwig:

I am writing to you to support AB48 to amend 74.09(5) relating to mailing of the property tax bills. Along with the added amendment, "Each taxing jurisdiction located in the taxation district shall submit all information related to the taxing jurisdictions property tax levy to the taxation district no later than December 1". As the Racine County Information Systems Director, my Department has to deal with the production problems when the information comes in late to the County. The bill, with the amendment, should ensure the taxpayers would receive their bills early enough in December of each year so that they can pay the bill before the end of the year if they desire.

Sincerely,

Rob N. Richardson

Director of Information System

State Representative
Bonnie L. Ladwig
63rd Assembly District



June 24, 2003

The Honorable Ron Brown
State Senator
104 South, State Capitol
Madison, WI 53707

Dear Senator Brown:

A handwritten signature in black ink that reads "Ron".

Thank you for scheduling a hearing on Assembly Bill 48 and Assembly Bill 130. I appreciate your willingness to do so in such timely fashion.

I would also like to request a hearing on Assembly Bill 50 relating to sheriff fees. This bill passed the Assembly unanimously on May 6th. Current law establishes sheriff's fees for various costs incurred by the sheriff in carrying out court-related services, but allows a county board to establish a higher sheriff's fee for service of process, execution of judgment and travel related to civil and criminal process. Assembly Bill 50 would also allow a county board to establish a higher sheriff's fee for seizure of property evictions. According to the Racine County Sheriff's Department, the current \$10 per hour is not covering the cost incurred by the department to do the work. It is costing Racine County an extra \$30,000 a year.

Your consideration of this bill for a hearing would be greatly appreciated. Please feel free to contact me if you have any questions or concerns.

Sincerely,

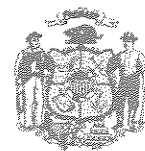
A handwritten signature in black ink that reads "Bonnie".

Bonnie Ladwig
State Representative
63rd Assembly District

JUN 25 2003

BLL;jlh

Cc: Representative Steve Foti, Assembly Majority Leader



**Testimony of Representative Bonnie Ladwig
Assembly Bill 48, Mailing of property taxes
Committee on Homeland Security, Veterans and Military Affairs and Government Reform
July 9, 2003**

I would like to thank Chairman Brown, and members of the committee for the opportunity to speak before you today regarding Assembly Bill 48.

Assembly Bill 48 was drafted based on an inquiry to my office in 2001. Leo Schattner, of Sturtevant, Wisconsin was upset because he received his property tax bill on January 19, 2001. It allowed him no time to budget for this large expense by the January 31st deadline. In Leo's case, he also had to allow time for his property tax payment to be received since it was a vacation property that he owned in another county. I have distributed two letters I have received from Leo, one in support of the original legislation, 2001 Assembly Bill 225, and another in support of this years bill.

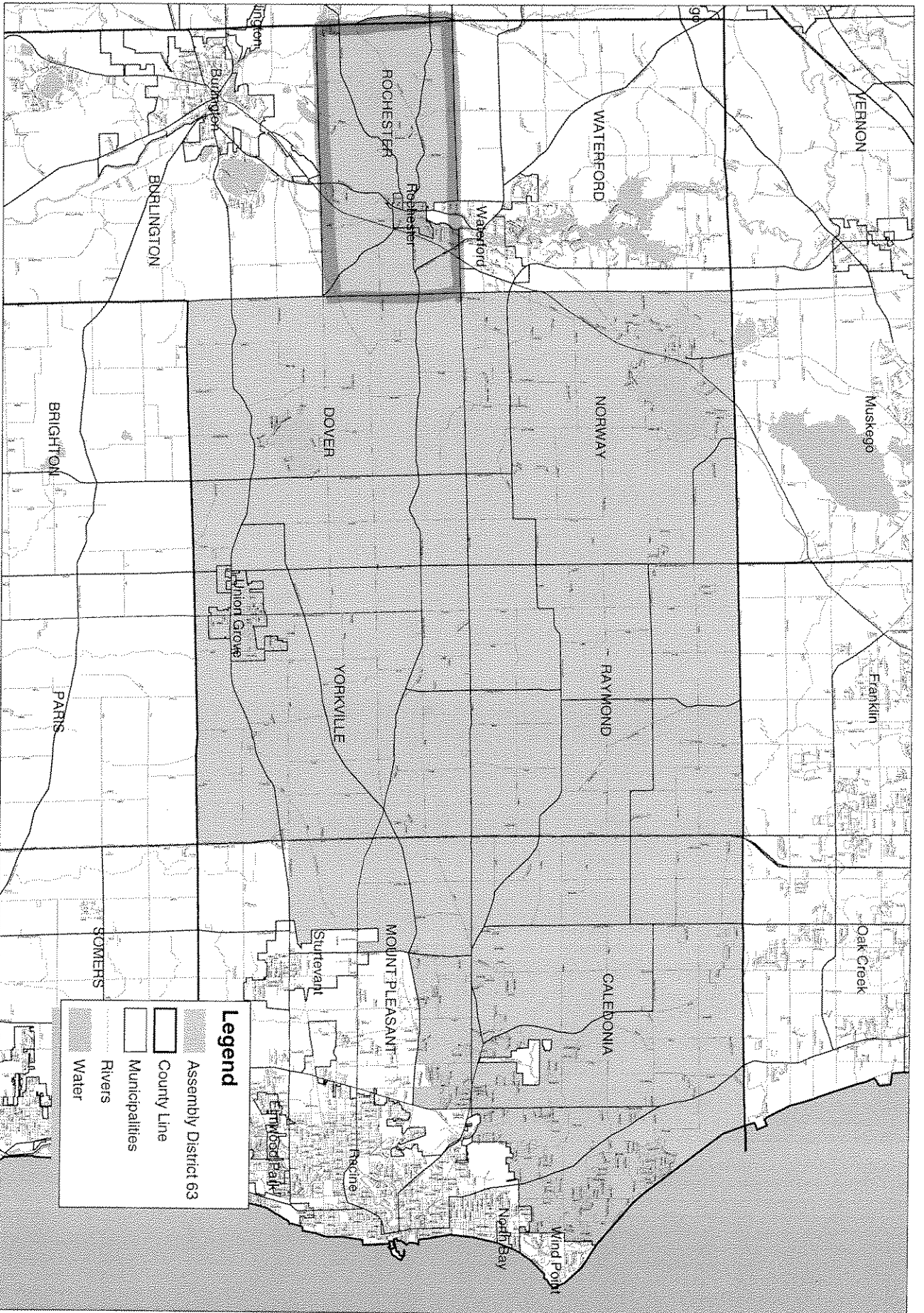
Assembly Bill 48 states that property tax bills should be mailed no later than the 3rd Monday in December. It is my hope that by setting a deadline by which property tax bills must be mailed, we are ensuring that homeowners will have enough time to budget and pay their bills on time. Assembly Bill 48 ensures that property owners are given enough time to budget for the expense, without placing too great a time constraint on the taxing authority. This legislation has no penalty for mailing late, but instead is a guideline for local governments. It is my hope that local governments will work hard to beat the third Monday in December deadline.

Since introducing Assembly Bill 48 this session, I was contacted by Racine County who provided a suggestion for an amendment. The amendment is included with my written testimony. Racine County officials were concerned that they sometimes do not receive municipality levies early enough, which causes a delay in receiving the bills. This amendment sets a December 1st deadline for municipalities to get their information to the county.

During the past session Assembly Bill 225 passed 12-1 through the Ways and Means Committee and was approved on the Assembly floor. Assembly Bill 225 failed to receive any action by the Senate. This year Assembly bill 48 passed 11-2 through the Ways and Means Committee and was approved on the Assembly floor. It is my hope that swift action in this committee will ensure that Assembly Bill 48 will arrive on Governor Doyle's desk before the end of this session.

Again, thank you for the opportunity to speak to you today. At this time I would be happy to answer any questions you may have regarding the legislation.

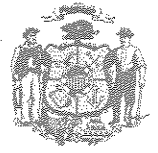
ASSEMBLY DISTRICT 63



LTSB GIS Applications
 17 South Fairchild Street
 Suite 400
 Madison, WI 53703-3219
 (608) 266-6640 Ext. 1

Districts as created by the Federal Court Reapportioning Decision dated May 22, 2002.
 Districts are effective as of May 30, 2002.

State Representative
Bonnie L. Ladwig
63rd Assembly District



July 11, 2003

Senator Ron Brown
104 South State Capitol
Madison, WI 53707
HAND-DELIVERED

Dear Senator Brown:

Thank you for the opportunity to testify before you on Assembly Bill 48 and Assembly Bill 130. I appreciate your consideration.

Assembly Bill 48 provides our constituents with a fair, reasonable day that they should expect to have their property taxes mailed to them. Our constituents are expected to have their taxes paid on time, and it is only fair that municipalities make every effort to have the bill to them in a timely fashion.

Assembly Bill 130 ensures that during these tight fiscal times when we are asking local governments to make cuts and combine services, that communities have an avenue to be able to consolidate.

Again, thank you for holding a hearing. Should you have any questions regarding either of these bills, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Bonnie".

Bonnie L. Ladwig
State Representative
63rd Assembly District

- ▶ Home
- ▶ Lobbying in Wisconsin
- ▶ Organizations employing lobbyists
- ▶ Lobbyists



as of Friday, September 26, 2003

2003-2004 legislative session

Legislative bills and resolutions

(search for another legislative bill or resolution at the bottom of this page)

- Text, Sponsors and Analysis
- Status and Fiscal Estimate
- Lobbying Effort on this item

Assembly Bill 48

mailing property tax bills

Organization		These organizations have reported lobbying on this proposal:	Place pointer on icon to display comments click icon to display prior comments		
Profile	Interests		Date Notified	Position	Comm
		Kenosha County	2/17/2003		
		Waukesha County	3/12/2003		
		Waukesha County Municipal Executives	3/19/2003		
		Wisconsin Mortgage Bankers Association	6/10/2003		

Select a legislative proposal and click "go"

House
Proposal Type
Proposal Number (enter proposal number)
Legislative Session