



**WISCONSIN LEGISLATIVE COUNCIL
ACT MEMO**

2003 Wisconsin Act 94 [2003 Assembly Bill 251]	Designation of Public Depositories to Receive Property Tax Payments
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

2003 Wisconsin Act 94 authorizes the treasurer of a city, village, or town or the county treasurer to designate one or more public depositories, among those previously designated as public depositories under s. 34.05, Stats., to which taxpayers may make property tax payments. The Act provides that a receipt received by a taxpayer from a designated public depository has the same legal status as a receipt issued by the taxation district or county treasurer.

Under prior law, the statutes authorized taxation districts and county treasurers to designate public depositories for the payment of property taxes **prior to** the imposition of the property tax levy. However, prior law was not clear that this authority included property taxes paid after the property tax levy is established.

Effective Date: 2003 Wisconsin Act 94 took effect on December 15, 2003 and it first applies to property taxes levied in 2004.

Prepared by: William Ford, Senior Staff Attorney

January 26, 2004

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



MARK GOTTLIEB

STATE REPRESENTATIVE • 60TH DISTRICT

Testimony in Support of Assembly Bill 251
Senate Committee on Homeland Security, Veterans
and Military Affairs and Government Reform
Rep. Mark Gottlieb
October 6, 2003

Chairman Brown and members,

Thank you for holding this hearing and giving me the opportunity to testify in favor of Assembly Bill 251.

Many cities, villages, and towns provide their citizens with the convenience of paying their property taxes at designated depositories other than the city, village, or town hall. These designated depositories are typically local financial institutions that provide taxpayers with the convenience of longer hours, immediate refund for overpayments, and the ability to pay their taxes while transacting other business.

Current law is specific in that it allows local treasurers to designate public depositories for payment of taxes prior to the setting of the tax levy. Of course, the overwhelming majority of taxpayers make their payment after the levy and the tax rate have been set. Current law does not contain a specific provision to allow for this type of payment. This has created a reluctance on the part of some municipal treasurers to adopt this practice without a specific statutory grant of authority.

The effect of this bill is to clarify state statutes to allow for the designation of public depositories for the payment of property taxes after the setting of the levy, as well as before.

Thank you for your considering this bill. I am happy to answer any questions.

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as of Monday, November 10, 2003

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Assembly Bill 251

designating public depositories for the payment of property taxes. (FE)

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