

2005 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB614)

Received: 11/03/2005

Received By: jkreye

Wanted: **Soon**

Identical to LRB:

For: **Terry Moulton (608) 266-9172**

By/Representing: **bill ford**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - other**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Moulton@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Taxation district settlement of taxes on improvements on leased land

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 11/03/2005	jdyer 11/03/2005		_____			
/1	jkreye 11/04/2005	jdyer 11/04/2005	jfrantze 11/03/2005	_____	lemery 11/03/2005	lemery 11/03/2005	
/2			pgreensl 11/04/2005	_____	sbasford 11/04/2005	sbasford 11/04/2005	

FE Sent For:

<END>

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/1		2 1/4 jld	jfrantze 11/03/2005		lemery 11/03/2005	lemery 11/03/2005	

FE Sent For:

Handwritten signatures and initials, including "pv" and "END" in a box.

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/?	jkreye	11/3 jld	11/3	J/Rs 11/3			

FE Sent For:

<END>

Kreye, Joseph

From: Ford, William
Sent: Tuesday, November 01, 2005 11:20 AM
To: Kreye, Joseph
Cc: Seaholm, Matthew; Blodgett, Tony
Subject: Substitute Amendment to Assembly Bill 614

Hi Joe.

Rep. Moulton would like a substitute amendment drafted to 2005 Assembly Bill 614 that does the following:

1. Requires settlement in full by the **taxation district treasurer** of all property taxes levied on improvements to leased land by August 20th for municipalities that have not enacted an ordinance under s. 74.12 and by the 15th day of the month following the last month in which an installment payment is due for municipalities that have enacted an ordinance under s. 74.12.
2. Requires proportionate settlement by the taxation district treasurer of all property taxes collected on improvements to leased land for each settlement date prior to the final settlement. However, authorize (but do not require) the taxation district to settle **in full** for all property taxes on improvements to leased land at the same time that settlement in full is required for property taxes levied on personal property.
3. Deletes from the Bill the requirement that the county treasurer settle for property taxes levied on improvements to leased land.

The intent of this substitute amendment is to change current law so that taxation district are not required to settle in full for property taxes levied on improvements to leased land in February, even though the last installment payment from the taxpayer is not due until the end of July. However, in contrast to Assembly Bill 614, the collection and settlement of these taxes would remain the responsibility of the taxation district, not the county.

This would be accomplished by creating a new August settlement date for taxation districts with respect to property taxes levied on improvements to leased land. However, taxation districts that choose to settle in full for taxes on improvements to leased land at the same time they settle in full for personal property taxes would not be required to conduct an August settlement.

The substitute amendment will be considered in executive session by the Ways and Means Committee on November 9th. Please contact me at 266-0680 if I can provide further information. Thank you.

Kreye, Joseph

From: Ford, William
Sent: Tuesday, November 01, 2005 12:56 PM
To: Kreye, Joseph
Cc: Seaholm, Matthew; Blodgett, Tony
Subject: AB 614

One item I forgot in my earlier email- please make the Sub apply to the property tax assessments of 2006, not 2005.
Thanks.

stays

in 11-3-05

ASA to

Today

D-N

2005 ASSEMBLY BILL 614

August 16, 2005 - Introduced by Representatives MOULTON, KREIBICH, HAHN, SUDER, MUSSER, HINES, OWENS, ALBERS, GRONEMUS and WOOD, cosponsored by Senators BROWN, ZIEN and BRESKE. Referred to Committee on Ways and Means.

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1 **AN ACT to amend** 74.25 (1) (b) 1., 74.25 (4), 74.29 and 74.30 (1) (i); and **to create**
2 74.25 (1) (b) 3., 74.30 (1) (k) and 74.30 (2) (c) of the statutes; **relating to:** the
3 settlement of personal property taxes on improvements to leased land.

Analysis by the Legislative Reference Bureau

Under current law, all taxes on real property and all personal property taxes on improvements located on leased land are due to the taxation district in which the property is located 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 current law, generally, a taxation district may adopt an ordinance to collect the taxes on real property and the personal property taxes on improvements located on leased land in three or more installments.

Current law requires that, on or before February 20, the taxation district treasurer pay each taxing jurisdiction within the taxation district its proportionate share of the real property taxes collected by the taxation district as of January 31. In addition, the taxation district treasurer must pay each taxing jurisdiction the amount of all personal property taxes included in the tax roll, including taxes on improvements on leased land, regardless of whether the taxation district has collected all of the personal property taxes as of January 31. Under this bill, on or before February 20, the taxation district treasurer will pay each taxing jurisdiction within the taxation district its proportionate share of the personal property taxes on improvements on leased land collected by the taxation district as of January 31.

ASSEMBLY BILL 614

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

2 74.25 (1) (b) 1. Pay Except as provided in subd. 3., pay in full to each taxing
3 jurisdiction within the district all personal property taxes included in the tax roll
4 which have not previously been paid to, or retained by, that taxing jurisdiction,
5 except that the treasurer shall pay the state's proportionate share to the county. As
6 part of that distribution, the taxation district treasurer shall allocate to each tax
7 incremental district within the taxation district its proportionate share of personal
8 property taxes.

9 **SECTION 2.** 74.25 (1) (b) 3. of the statutes is created to read:

10 74.25 (1) (b) 3. Pay to each taxing jurisdiction within the district its
11 proportionate share of taxes on improvements on leased land, except that the
12 treasurer shall pay the state's proportionate share to the county. As part of that
13 distribution, the taxation district treasurer shall allocate to each tax incremental
14 district within the taxation district its proportionate share of taxes on improvements
15 on leased land.

16 ~~**SECTION 3.** 74.25 (4) of the statutes is amended to read:~~

17 ~~74.25 (4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER. The
18 taxation district treasurer shall forward to the county treasurer all real property
19 taxes, taxes on improvements on leased land, special assessments, special charges,
20 and special taxes received which were not settled for or retained for the taxation
21 district.~~

and except the taxation district may pay in full all taxes on improvements on leased land, as provided under subd. 1

ASSEMBLY BILL 614

SECTION 4. 74.29 of the statutes is amended to read:

74.29 August settlement. On or before August 20, the county treasurer shall pay in full to the proper treasurer all real property taxes, including taxes offset by the credit under s. 79.10 (5), taxes on improvements on leased land, and special taxes included in the tax roll which have not previously been paid to, or retained by, the proper treasurer. A county may, by resolution adopted by the county board, direct the county treasurer to pay in full to the proper treasurer all special assessments and special charges included in the tax roll which have not previously been paid to, or retained by, the proper treasurer.

SECTION 5. 74.30 (1) (i) of the statutes is amended to read:

74.30 (1) (i) Pay Except as provided in par. (k), pay in full to each taxing jurisdiction within the district all personal property taxes included in the tax roll which have not previously been paid to, or retained by, each taxing jurisdiction, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of personal property taxes.

SECTION 6. 74.30 (1) (k) of the statutes is created to read:

74.30 (1) (k) Pay to each taxing jurisdiction within the district its proportionate share of taxes on improvements on leased land, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of taxes on improvements on leased land.

SECTION 7. 74.30 (2) (c) of the statutes is created to read:

Fix component
amended to read
re-numbered to 74.29(1)

W/2005
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2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0285/?ins
JK:.....

Insert 3 - 9

1 **SECTION 1.** 74.29 (2)^x of the statutes is created to read:

2 74.29 (2) On or before August 20, a taxation district treasurer[✓] who has not paid
3 in full all taxes on improvements on leased land under s. 74.25 (1) (b) 1. shall pay in
4 full to each taxing jurisdiction within the district all taxes on improvements on
5 leased land included in the tax roll which have not previously been paid to, or
6 retained by, the taxing jurisdiction, except that the treasurer shall pay the state's
7 proportionate share to the county. As part of that distribution, the taxation district
8 treasurer shall allocate to each tax incremental district within the taxation district
9 its proportionate share of taxes on improvements on leased land.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0285/1dn

JK:.....

JL

Representative Moulton:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBs0285/1dn
JK:jld:jf

November 3, 2005

Representative Moulton:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBs0285/1
JK:jld:jf

2
RMR

ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 2005 ASSEMBLY BILL 614

in 11-4-05
Today

Regen

1 AN ACT *to renumber* 74.29; *to amend* 74.25 (1) (b) 1. and 74.30 (1) (i); and *to*
2 *create* 74.25 (1) (b) 3., 74.29 (2), 74.30 (1) (k) and 74.30 (2) (c) of the statutes;
3 **relating to:** the settlement of personal property taxes on improvements to
4 leased land.

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

5 SECTION 1. 74.25 (1) (b) 1. of the statutes is amended to read:
6 74.25 (1) (b) 1. Pay Except as provided in subd. 3. pay in full to each taxing
7 jurisdiction within the district all personal property taxes included in the tax roll
8 which have not previously been paid to, or retained by, that taxing jurisdiction,
9 except that the treasurer shall pay the state's proportionate share to the county. As
10 part of that distribution, the taxation district treasurer shall allocate to each tax
11 incremental district within the taxation district its proportionate share of personal
12 property taxes.

1 **SECTION 2.** 74.25 (1) (b) 3. of the statutes is created to read:

2 74.25 (1) (b) 3. Pay to each taxing jurisdiction within the district its
3 proportionate share of taxes on improvements on leased land, except that the
4 treasurer shall pay the state’s proportionate share to the county and except the
5 taxation district may pay in full all taxes on improvements on leased land, as
6 provided with subd. 1. As part of that distribution, the taxation district treasurer
7 shall allocate to each tax incremental district within the taxation district its
8 proportionate share of taxes on improvements on leased land.

9 **SECTION 3.** 74.29 of the statutes is renumbered 74.29 (1).

10 **SECTION 4.** 74.29 (2) of the statutes is created to read:

11 74.29 (2) On or before August 20, a taxation district treasurer who has not paid
12 in full all taxes on improvements on leased land under s. 74.25 (1) (b) 1, shall pay in
13 full to each taxing jurisdiction within the district all taxes on improvements on
14 leased land included in the tax roll which have not previously been paid to, or
15 retained by, the taxing jurisdiction, except that the treasurer shall pay the state’s
16 proportionate share to the county. As part of that distribution, the taxation district
17 treasurer shall allocate to each tax incremental district within the taxation district
18 its proportionate share of taxes on improvements on leased land.

19 **SECTION 5.** 74.30 (1) (i) of the statutes is amended to read:

20 74.30 (1) (i) Pay Except as provided in par. (k), pay in full to each taxing
21 jurisdiction within the district all personal property taxes included in the tax roll
22 which have not previously been paid to, or retained by, each taxing jurisdiction,
23 except that the treasurer shall pay the state’s proportionate share to the county. As
24 part of that distribution, the taxation district treasurer shall allocate to each tax

or under s. 74.30(1) or (2)

1 incremental district within the taxation district its proportionate share of personal
2 property taxes.

3 **SECTION 6.** 74.30 (1) (k) of the statutes is created to read:

4 74.30 (1) (k) Pay to each taxing jurisdiction within the district its proportionate
5 share of taxes on improvements on leased land, except that the treasurer shall pay
6 the state's proportionate share to the county. As part of that distribution, the
7 taxation district treasurer shall allocate to each tax incremental district within the
8 taxation district its proportionate share of taxes on improvements on leased land.

9 **SECTION 7.** 74.30 (2) (c) of the statutes is created to read:

10 74.30 (2) (c) Pay to each taxing jurisdiction within the district its proportionate
11 share of taxes on improvements on leased land, except that the treasurer shall pay
12 the state's proportionate share to the county. As part of that distribution, the
13 taxation district treasurer shall allocate to each tax incremental district within the
14 taxation district its proportionate share of taxes on improvements on leased land.

15 **SECTION 8. Initial applicability.**

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

17 (END)