



## 2019 ASSEMBLY BILL 141

1     **AN ACT** *to renumber and amend* 74.11 (4), 74.11 (7), 74.11 (8), 74.11 (10) (a),  
2             74.12 (6), 74.12 (7) and 74.12 (8); *to amend* 74.12 (9) (a) and 74.69 (1); and *to*  
3     **create** 74.11 (4) (b), 74.11 (7) (b), 74.11 (8) (b), 74.11 (10) (a) 2., 74.12 (6) (b),  
4             74.12 (7) (b), 74.12 (8) (b) and 74.12 (9) (am) of the statutes; **relating to:** due  
5             dates for paying property taxes.

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*Analysis by the Legislative Reference Bureau*

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

6             **SECTION 1.** 74.11 (4) of the statutes is renumbered 74.11 (4) (a) and amended  
7     to read:  
8             74.11 (4) (a) All taxes on personal property, except those on improvements on  
9     leased land, shall be paid in full and received by the proper official on or before 5  
10    working days after the due date of January 31.

**ASSEMBLY BILL 141****SECTION 2**

1           **SECTION 2.** 74.11 (4) (b) of the statutes is created to read:

2           74.11 (4) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
3 period of 5 working days under par. (a) ends on the close of business on the first  
4 Friday in February.

5           **SECTION 3.** 74.11 (7) of the statutes is renumbered 74.11 (7) (a) and amended  
6 to read:

7           74.11 (7) (a) If the first installment of taxes on real property or improvements  
8 on leased land is not paid received by the proper official on or before 5 working days  
9 after the due date of January 31, the entire amount of the taxes remaining unpaid  
10 is delinquent as of February 1.

11           **SECTION 4.** 74.11 (7) (b) of the statutes is created to read:

12           74.11 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
13 period of 5 working days under par. (a) ends on the close of business on the first  
14 Friday in February.

15           **SECTION 5.** 74.11 (8) of the statutes is renumbered 74.11 (8) (a) and amended  
16 to read:

17           74.11 (8) (a) If the 2nd installment of taxes on real property or improvements  
18 on leased land is not paid received by the proper official on or before 5 working days  
19 after the due date of July 31, the entire amount of the taxes remaining unpaid is  
20 delinquent as of August 1 and interest and penalties are due under sub. (11).

21           **SECTION 6.** 74.11 (8) (b) of the statutes is created to read:

22           74.11 (8) (b) For purposes of par. (a), if July 31 is a Saturday or Sunday, the  
23 period of 5 working days under par. (a) ends on the close of business on the first  
24 Friday in August.

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1           **SECTION 7.** 74.11 (10) (a) of the statutes is renumbered 74.11 (10) (a) 1. and  
2 amended to read:

3           74.11 (10) (a) 1. If all special assessments, special charges, special taxes and  
4 personal property taxes due under sub. (3) or (4) are not paid in full and received by  
5 the proper official on or before 5 working days after the due date, the amounts unpaid  
6 are delinquent as of the day after the due date of the first installment or of the  
7 lump-sum payment.

8           **SECTION 8.** 74.11 (10) (a) 2. of the statutes is created to read:

9           74.11 (10) (a) 2. For purposes of subd. 1, if the due date is a Saturday or Sunday,  
10 the period of 5 working days under subd. 1 ends on the close of business on the first  
11 Friday following the due date.

12           **SECTION 9.** 74.12 (6) of the statutes is renumbered 74.12 (6) (a) and amended  
13 to read:

14           74.12 (6) (a) All personal property taxes, except those on improvements on  
15 leased land, shall be paid in full and received by the proper official on or before 5  
16 working days after the due date of January 31.

17           **SECTION 10.** 74.12 (6) (b) of the statutes is created to read:

18           74.12 (6) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
19 period of 5 working days under par. (a) ends on the close of business on the first  
20 Friday in February.

21           **SECTION 11.** 74.12 (7) of the statutes is renumbered 74.12 (7) (a) and amended  
22 to read:

23           74.12 (7) (a) If the first installment of real property taxes, personal property  
24 taxes on improvements on leased land or special assessments to which an  
25 installment option pertains is not paid received by the proper official on or before 5

**ASSEMBLY BILL 141****SECTION 11**

1 working days after the due date of January 31, the entire amount of the remaining  
2 unpaid taxes or special assessments to which an installment option pertains on that  
3 parcel is delinquent as of February 1.

4 **SECTION 12.** 74.12 (7) (b) of the statutes is created to read:

5 74.12 (7) (b) For purposes of par. (a), if January 31 is a Saturday or Sunday, the  
6 period of 5 working days under par. (a) ends on the close of business on the first  
7 Friday in February.

8 **SECTION 13.** 74.12 (8) of the statutes is renumbered 74.12 (8) (a) and amended  
9 to read:

10 74.12 (8) (a) If the 2nd or any subsequent installment payment of real property  
11 taxes, personal property taxes on improvements on leased land or special  
12 assessments to which an installment option pertains is not ~~paid by~~ received by the  
13 proper official on or before 5 working days after the due date specified in the  
14 ordinance, the entire amount of the remaining unpaid taxes or special assessments  
15 to which an installment option pertains on that parcel is delinquent as of the first  
16 day of the month after the payment is due and interest and penalties are due under  
17 sub. (10).

18 **SECTION 14.** 74.12 (8) (b) of the statutes is created to read:

19 74.12 (8) (b) For purposes of par. (a), if the due date specified in the ordinance  
20 is a Saturday or Sunday, the period of 5 working days under par. (a) ends on the close  
21 of business on the first Friday following the due date.

22 **SECTION 15.** 74.12 (9) (a) of the statutes is amended to read:

23 74.12 (9) (a) If all special assessments to which an installment option does not  
24 pertain, special charges, special taxes and personal property taxes that are due  
25 under sub. (5) or (6) are not paid in full and received by the proper official on or before

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1 5 working days after the due date of January 31, the amounts unpaid are delinquent  
2 as of February 1.

3 **SECTION 16.** 74.12 (9) (am) of the statutes is created to read:

4 74.12 (9) (am) For purposes of par. (a), if January 31 is a Saturday or Sunday,  
5 the period of 5 working days under par. (a) ends on the close of business on the first  
6 Friday in February.

7 **SECTION 17.** 74.69 (1) of the statutes is amended to read:

8 74.69 (1) GENERAL RULE. If payment is required by this chapter to be made by  
9 a taxpayer on or before a certain date, the payment is timely if it is mailed in a  
10 properly addressed envelope, postmarked before midnight of the ~~last day~~ prescribed  
11 due date for making the payment, with postage prepaid, and is received by the proper  
12 ~~official not more than 5 days after the prescribed date for making the payment,~~  
13 regardless of when it is received.

14 (END)