
Wisconsin Legislative Council

ACT MEMO



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2019 Wisconsin Act 40
[2019 Assembly Bill 141]

**Due Dates for Paying Property
Taxes**

Under current law, a property tax payment is generally considered delinquent if not paid on or before five working days after the due date.

The act provides that if the due date falls on a Saturday or Sunday, the five working day grace period ends at the close of business on the first Friday following the due date. The act also provides that, regardless of when it is received, a payment is timely if it is mailed in a properly addressed envelope, postmarked before midnight on the due date with postage prepaid, and is received by the proper official.

Effective date: November 23, 2019

RES:mca;jal