

1985 Assembly Bill 111

Date of enactment: **June 25, 1985**  
Date of publication: **July 1, 1985**

## 1985 Wisconsin Act 21

AN ACT to amend 74.025 and 74.79 (3) of the statutes, relating to allowing municipalities and counties to grant exemptions to the rule for determining whether or not property tax payments are timely.

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

SECTION 1. 74.025 of the statutes is amended to read:

**74.025 Timely payment.** Except as provided in ss. 74.03 (10) (e) and 74.79 (3), whenever in this chapter or in ch. 75 a payment is required to be made by a taxpayer on or before a certain date, payment shall be considered timely made if mailed in a properly addressed envelope with postage prepaid, which envelope is postmarked before midnight of the last date prescribed for the making of the payment and received by the proper official to whom directed within 5 days of the prescribed date. If the requirements set forth in the preceding sentence are not fulfilled due only to delay or administrative error on the part of the U.S. postal service, the payment shall be considered timely.

SECTION 2. 74.79 (3) of the statutes is amended to read:

74.79 (3) A payment shall be considered timely made under this section if mailed by the taxpayer in a properly addressed envelope and received by the city treasurer with postage duly prepaid, which envelope is postmarked before midnight of the last date prescribed for making the payment or if payment is received by the city treasurer by mail or otherwise within 5 days of the prescribed date. If the requirements set forth in the preceding sentence are not fulfilled due only to delay or administrative error on the part of the U.S. postal service, the payment shall be considered timely.