



2007 ASSEMBLY BILL 219

March 27, 2007 – Introduced by Representatives MOLEPSKE, GUNDRUM, ZEPNICK, ALBERS, STASKUNAS, HAHN, VRUWINK, DAVIS, BERCEAU, NYGREN and SHERMAN, cosponsored by Senators COGGS, SCHULTZ, ROESSLER and LASSA. Referred to Committee on Urban and Local Affairs.

1 **AN ACT to amend** 74.11 (4), 74.11 (7), 74.11 (8), 74.12 (6), 74.12 (7), 74.12 (8) and
2 74.12 (9) (a) of the statutes; **relating to:** property tax installments paid no later
3 than five working days after the due date and imposing a penalty.

Analysis by the Legislative Reference Bureau

Under current law, an installment payment of property taxes that is paid after the date on which the taxes are due, but no later than five working days after the due date, is not considered delinquent and is not subject to any penalties or interest. Under this bill, an installment payment of property taxes that is paid after the due date, but no later than five working days after due date, is subject to a penalty that is equal to 1 percent of the amount of the taxes that are due.

For further information see the *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:

4 **SECTION 1.** 74.11 (4) of the statutes is amended to read:
5 74.11 (4) **PERSONAL PROPERTY TAXES.** All taxes on personal property, except those
6 on improvements on leased land, shall be paid in full on or before 5 working days after

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1 January 31. All taxes on personal property, except those on improvements on leased
2 land, that are paid in full after January 31, but no later than 5 working days after
3 January 31, are subject to a penalty equal to 1 percent of the amount of the taxes due.

4 **SECTION 2.** 74.11 (7) of the statutes is amended to read:

5 74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes on real
6 property or improvements on leased land is not paid on or before 5 working days after
7 January 31, the entire amount of the taxes remaining unpaid is delinquent as of
8 February 1. Any first installment of taxes on real property or improvements on
9 leased land that is paid after January 31, but no later than 5 working days after
10 January 31, is subject to a penalty equal to 1 percent of the amount of the taxes due.

11 **SECTION 3.** 74.11 (8) of the statutes is amended to read:

12 74.11 (8) DELINQUENT 2ND INSTALLMENT. If the 2nd installment of taxes on real
13 property or improvements on leased land is not paid on or before 5 working days after
14 July 31, the entire amount of the taxes remaining unpaid is delinquent as of August
15 1 and interest and penalties are due under sub. (11). Any 2nd installment of taxes
16 on real property or improvements on leased land that is paid after July 31, but no
17 later than 5 working days after July 31, is subject to a penalty equal to 1 percent of
18 the amount of the taxes due.

19 **SECTION 4.** 74.12 (6) of the statutes is amended to read:

20 74.12 (6) PERSONAL PROPERTY TAXES. All personal property taxes, except those
21 on improvements on leased land, shall be paid in full on or before 5 working days after
22 January 31. All taxes on personal property, except those on improvements on leased
23 land, that are paid in full after January 31, but no later than 5 working days after
24 January 31, are subject to a penalty equal to 1 percent of the amount of the taxes due.

25 **SECTION 5.** 74.12 (7) of the statutes is amended to read:

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1 74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real
2 property taxes, personal property taxes on improvements on leased land, or special
3 assessments to which an installment option pertains is not paid on or before 5
4 working days after January 31, the entire amount of the remaining unpaid taxes or
5 special assessments to which an installment option pertains on that parcel is
6 delinquent as of February 1. Any first installment of real property taxes, personal
7 property taxes on improvements on leased land, or special assessments to which an
8 installment option pertains that is paid after January 31, but no later than 5 working
9 days after January 31, is subject to a penalty equal to 1 percent of the amount of the
10 taxes due.

11 **SECTION 6.** 74.12 (8) of the statutes is amended to read:

12 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any
13 subsequent installment payment of real property taxes, personal property taxes on
14 improvements on leased land, or special assessments to which an installment option
15 pertains is not paid by 5 working days after the due date specified in the ordinance,
16 the entire amount of the remaining unpaid taxes or special assessments to which an
17 installment option pertains on that parcel is delinquent as of the first day of the
18 month after the payment is due and interest and penalties are due under sub. (10).
19 Any 2nd or subsequent installment of real property taxes, personal property taxes
20 on improvements on leased land, or special assessments to which an installment
21 option pertains that is paid after the due date, but no later than 5 working days after
22 the due date, is subject to a penalty equal to 1 percent of the amount of the taxes due.

23 **SECTION 7.** 74.12 (9) (a) of the statutes is amended to read:

24 74.12 (9) (a) If all special assessments to which an installment option does not
25 pertain, special charges, special taxes, and personal property taxes that are due

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1 under sub. (5) or (6) are not paid in full on or before 5 working days after January
2 31, the amounts unpaid are delinquent as of February 1. All special assessments to
3 which an installment option does not pertain, special charges, special taxes, and
4 personal property taxes that are due under sub. (5) or (6) that are paid in full after
5 January 31, but no later than 5 working days after January 31, are subject to a
6 penalty equal to 1 percent of the amount of the taxes due.

7 **SECTION 8. Initial applicability.**

8 (1) This act first applies to taxes based on the assessment as of the first January
9 1 after publication.

10 (END)