

**CHAPTER 211, Laws of 1975**

AN ACT to amend 45.53 (4), 74.03 (4), (6) and (10) (d), 74.031 (5), (6) and (6a), 74.13, 74.22, 74.27, 74.29 (2), 74.32 (1), 74.325, 74.39, 74.79 (1) and 77.04 (2) of the statutes, relating to increasing the rate of interest to be paid upon delinquent property taxes and forest cropland acreage shares.

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

SECTION 1. 45.53 (4) of the statutes is amended to read:

45.53 (4) Whenever any tax or assessment on real property including all special assessments ~~shall is~~ not be paid when due, the penalty provisions providing for ~~an eight-tenths of one per cent percent~~ per month as provided by s. 74.03 (4) and the maximum limitation of 6% per annum as provided by such soldiers' and sailors' civil relief act shall be waived for the purpose hereof and upon the conditions specified hereinafter.

SECTION 2. 74.03 (4), (6) and (10) (d) of the statutes are amended to read:

74.03 (4) DELINQUENT FIRST INSTALMENT; INTEREST. If the first instalment of the real estate taxes or special assessments so charged is not paid on or before January 31, the whole amount of such real estate taxes or special assessments shall become due and payable and shall be collected, together with unpaid personal property taxes, on or before the last day of February by the town, city or village treasurer. All such taxes and assessments remaining unpaid on March 1 are delinquent and shall be returned to the county treasurer as provided in s. 74.17. Such taxes shall be collected by the county treasurer with interest at the rate of ~~eight-tenths of one per cent percent~~ per month or fraction thereof from January 1 next preceding.

(6) DELINQUENT 2ND INSTALMENT; INTEREST. Except as provided in s. 74.025, the 2nd instalment of real estate taxes and special assessments remaining unpaid on August 1 shall be delinquent and shall be subject to interest at the rate of ~~eight-tenths of one per cent percent~~ per month or fraction thereof from January 1 next preceding until paid or until the property upon which such taxes are levied is sold at the next tax sale as provided by law.

(10) (d) The governing body of any city which retains and collects its delinquent real estate taxes shall have power by ordinance to extend the time for payment without interest of all or a portion of the personal property taxes levied by such city for a period of time not exceeding 10 months from January 31 following the tax levy year. Personal property taxes, at the option of the taxpayer, may be paid in 10 equal instalments, each of which instalments shall be paid on or before the last day of each month during the months of January through October provided that on or before January 31 of the year during which the tax becomes due, the said taxpayer shall have first paid to the city treasurer the full amount of all personal property taxes for all purposes except city purposes. If any instalment is not paid when due, the entire remaining balance of such taxes and charges shall become forthwith delinquent and shall bear interest at the rate of ~~eight-tenths of one per cent percent~~ per month or fraction thereof from the preceding January 1 until paid. The exercise of the option of the taxpayer to pay the city portion of personal property taxes in 10 equal monthly

instalments must be made to the city treasurer in writing on or before January 31 of the year in which the taxes become due.

SECTION 3. 74.031 (5), (6) and (6a) of the statutes are amended to read:

74.031 (5) **DELINQUENT FIRST INSTALMENT; INTEREST.** When the first instalment of the real estate taxes or special assessments so charged is not paid on or before January 31, the whole amount of such real estate taxes or special assessments shall become due and payable and shall be collected, together with unpaid personal property taxes, on or before the last day of February by the town, city or village treasurer. All such taxes and special assessments remaining unpaid on March 1 shall be delinquent, and shall be collected by the town, city or village treasurer with interest at the rate of ~~eight-tenths one per cent~~ percent per month or fraction thereof from January 1 next preceding.

(6) **OTHER DELINQUENT INSTALMENTS; INTEREST.** If any taxes, the payment of which shall have been thus postponed, shall not be paid in full on or before the final date fixed in such ordinance, the unpaid portion of such postponed taxes shall be delinquent, and such taxes shall be collected together with interest thereon at ~~eight-tenths one per cent~~ percent per month or fraction thereof from January 1 preceding in lieu of accumulated penalties imposed pursuant to ~~subsection sub.~~ (3). Any such taxes remaining delinquent on August 1 shall be returned to the county treasurer for collection as provided in ~~subsection sub.~~ (9).

(6a) **METHOD OF COMPUTING INTEREST ON INSTALMENT PAYMENTS.** In either of the cases provided for by subs. (5) and (6), payments may be made on account of the delinquent taxes and special assessments in instalments of not less than \$20 and in any multiple of \$5. The portion of such payment to be applied as principal shall be ascertained by dividing the amount of the payment by the sum of one plus a figure which is the product of ~~.008~~ .01 multiplied by the number of months of delinquency, counting any part of a month as a full month. Such amount of principal shall be deducted from the amount offered in payment and the remainder thereof shall be the interest accrued from January 1 next succeeding the year of the tax levy on that portion of the tax which is offered to be paid. Interest on any new balance of principal sum shall be figured from January 1 next succeeding the year of the tax levy.

SECTION 4. 74.13 of the statutes is amended to read:

**74.13 Action for collection of taxes against public utilities.** In addition to the other remedies provided by law for the collection of taxes against real estate, an action of debt shall lie in the name of the town, city or village, and, after the tax is returned as delinquent, in the name of the county, for any tax heretofore or hereafter levied upon and extended against the property of any public service corporation as defined in s. 184.01, which property is subject to taxation like the property of individuals, and which tax remains unpaid after January 31 in any year. Summons in such action shall issue at the request of the treasurer of the town, city, village or county, as the case may be; shall be served as provided in s. 262.06, and such action shall be subject to all of the rules of law and practice in this state applicable to actions of debt. The complaint in such action shall be served with the summons. Judgment in such action shall be entered and execution issued thereon as in other actions of debt. The judgment shall bear interest at the rate of ~~10 per cent~~ 12% per annum from the date of entry until paid.

SECTION 5. 74.22 of the statutes is amended to read:

**74.22 Penalty for failure to settle taxes.** If any town, city or village treasurer shall fail to make settlement of the taxes included in his tax roll within the time required by law the county treasurer shall charge such town, city or village treasurer ~~five per centum~~ 5% damages and ~~ten per centum~~ 12% interest per annum from the day

payment should have been made on the balance of unsettled taxes due from him; and if any town, city or village treasurer shall withhold the payment of any public moneys collected or received by him, after the same should be paid and shall have been demanded, he shall pay ~~ten per cent~~ 10% damages and ~~ten per cent~~ 12% interest, as above specified, on such moneys; which moneys, damages and interests may be collected by action upon such town, city or village treasurer's bond.

SECTION 6. 74.27 of the statutes is amended to read:

**74.27 Penalties upon counties.** When any county shall fail, neglect or refuse to pay to the state treasurer the whole or any part of the state tax lawfully apportioned to and levied upon such county at the time and in the manner required by law such county shall pay to the state treasurer, in addition to the amount so due and unpaid on such tax, interest at the rate of ~~10 per centum~~ 12% per annum from the time such tax was due and payable, until the same, together with such interest thereon, shall be fully paid. The department of administration shall annually, at the time it is by law directed to apportion the state tax, add to the amount charged to each county respectively all amounts which may be due the state and unpaid from such county on any former tax, together with interest thereon at the rate aforesaid up to the first day of January following such apportionment; and the amount so found shall be the amount of the state tax to be paid by such county for the year, and shall be certified, levied, collected and paid into the state treasury as provided by law; and any money in the state treasury or which may come therein at any time prior to the payment of such delinquent tax by such county, on account of any appropriation made to such county by the legislature or otherwise, except money belonging to the school fund income, shall be retained by the state treasurer, and he shall apply the same, or such part thereof as may be necessary, to fully pay such delinquent tax, with interest thereon.

SECTION 7. 74.29 (2) of the statutes is amended to read:

74.29 (2) The county treasurer shall, within the time aforesaid, annex to such schedule a warrant under his hand, directed to the sheriff of his county, commanding him to collect from each of the persons and corporations named in said schedule the amount of the unpaid taxes set down in such schedule opposite to their respective names, with interest at ~~eight-tenths of one per cent~~ percent per month or fraction thereof from the first day of January next preceding the time when such taxes were returned unpaid, together with his fees for collecting the same, of the goods and chattels, lands and tenements of said persons and corporations respectively, and to pay the same to the county treasurer, and to make return of such warrant within ~~sixty~~ 60 days after the date thereof; and such treasurer may issue a special warrant or warrants, in any convenient or proper form, to the sheriff of any other county commanding the collection of the delinquent personal property tax of any one person or of several persons in the discretion of the treasurer; and such last-named warrants may be issued at any time while such tax remains unpaid. The county treasurer may renew, by indorsement thereon, such general or special warrants from time to time, either before or after the return thereof, for ~~sixty~~ 60 days at one time and not longer than one year after the date thereof.

SECTION 8. 74.32 (1) of the statutes is amended to read:

74.32 (1) Any person may discharge the taxes on any parcel of land returned to the county treasurer as delinquent or on any part thereof or undivided share therein, by paying the same, with interest at ~~eight-tenths of one per cent~~ percent per month or fraction thereof from January 1 succeeding the year of the tax levy, and all lawful charges thereon, to such county treasurer at any time before the same shall be sold as hereinafter provided; and upon such payment the treasurer shall execute duplicate receipts therefor, showing the name of the person paying the same, the date of the receipt, the description of the property on which the tax was paid and the aggregate

amount of taxes, interest, costs and charges paid, one of which shall be delivered to such person and the other filed by the county clerk; provided, that when an application is made to the county treasurer for the payment of the taxes upon any divided portion of any part or portion of any lot or parcel of land such treasurer shall give notice of such proposed payment to any person other than the applicant having a recorded ownership, mortgage, or land contract interest in such land which may be affected by such application and afford him a hearing. Such notice shall be given in the manner provided in ~~section s.~~ 75.12 for the giving of notice of applications for tax deed, and the costs of giving such notice shall be paid by the person making such application. The time for such hearing shall be fixed at not less than 10 days after the service of such notice has been completed. The treasurer shall thereafter determine the true proportion of taxes chargeable to the part or portion on which the taxes are sought to be paid, and the amount so found shall be deemed to be the amount of the taxes chargeable thereto.

SECTION 9. 74.325 of the statutes is amended to read:

**74.325 Delinquent taxes; payment in instalments.** The tax on any parcel of land returned to the county treasurer as delinquent may be paid in instalments of not less than \$20 and in any multiple of \$5. The portion of such payment to be applied as principal shall be ascertained by dividing the amount of the payment by the sum of one plus a figure which is the product of ~~.008~~ .01 multiplied by the number of months of delinquency, counting any part of a month as a full month. Such amount of principal shall be deducted from the amount offered in payment and the remainder thereof shall be the interest accrued from January 1 next succeeding the year of the tax levy on that portion of the tax which is offered to be paid. Interest shall be computed only on the unpaid balance of the principal and be figured from such date of January 1 and the land against which such tax or special assessment is a lien shall be sold for the amount of such unpaid balance plus interest.

SECTION 10. 74.39 of the statutes is amended to read:

**74.39 Sale of real estate.** On the day designated in the notice of sale the several county treasurers shall commence the sale of those lands on which the taxes and interest shall not have been paid and shall continue the same from day to day, Sundays excepted, until so much of each parcel thereof shall be sold as shall be sufficient to pay the taxes, interest at ~~eight-tenths of one per cent~~ percent per month or fraction thereof upon the amount of such taxes from the first day of January next succeeding the year of the tax levy, and all moneys received on such sale shall be paid into the county treasury; but if the treasurer shall discover before the sale that on account of irregular assessment or for any other error any of said lands ought not to be sold, he shall not offer the same for sale, and report the lands so withheld from sale to the county board at the next session thereof with his reasons for withholding the same.

SECTION 11. 74.79 (1) of the statutes is amended to read:

74.79 (1) The common council of any city authorized by its charter to sell land for nonpayment of city taxes may by ordinance extend the time for payment without interest of all or a portion of the real estate taxes and special assessments of such city, except special assessments as to which no extension is allowed, for a period of time not exceeding 10 months from January 31 in one or more instalments under conditions set forth in the ordinance. If one instalment only is not paid on the due date it shall not be deemed delinquent or to render the unpaid balance delinquent, but such instalment shall be collected together with interest thereon at the rate of ~~eight-tenths of one per cent~~ percent per month, or fraction thereof, from January 1 preceding. If a ~~second~~ 2nd instalment shall not be paid on the due date then the city treasurer shall declare the unpaid balance to be delinquent; and such taxes and special assessments shall be collected together with interest thereon at ~~eight-tenths of one per cent~~ percent per month, or fraction thereof, from January 1 preceding. The treasurer shall, on the 15th

day after the date that payment of the final instalment provided for in said ordinance is due, commence by public auction the sale of all tracts and lots or parcels upon which instalments of city taxes and special assessments shall remain unpaid in the same manner in which land is required to be sold for nonpayment of city taxes.

SECTION 12. 77.04 (2) of the statutes is amended to read:

77.04 (2) TAX PER ACRE; PAYMENT; PENALTY. Any owner shall be liable for and pay to the town treasurer on or before the last day of February of each year on each such description a sum herein called the "acreage share" computed at the rate of 10 cents per acre on all lands entered prior to 1972. On all lands entered after December 31, 1971, the "acreage share" shall be computed every 10 years to the nearest cent by the department of revenue at the rate of 20 cents per acre multiplied by a ratio using the equalized value per acre of the combined residential, mercantile, manufacturing, agricultural, swamp, or waste, productive forest land and nonproductive forest land classes under s. 70.32 (2) within the state in 1972 as the denominator, and using equalized value per acre for such combined land classes in 1982 and every 10th year thereafter as the numerator. If such acreage share is not paid by the last day of February to the town treasurer it shall be subject to interest at the rate of ~~eight-tenths~~ of one per cent percent per month or fraction thereof from January 1 preceding. Such lands shall be returned as delinquent and sold for delinquent taxes as provided for the sale of lands for taxes but no bid shall be received on such sale except from the county, and the county shall not be liable to the town for any amount except the acreage share subsequently paid by the owner. At the expiration of 3 years from the date of sale of any tax certificate acquired by the county ~~hereunder~~ under this subsection, the county clerk shall promptly take a tax deed under s. 75.36, except that county board authorization shall not be required. On taking such deed the county clerk shall certify that fact and specify the descriptions to the department of natural resources.

SECTION 13. **Effective date.** This act shall take effect on January 1 following the date of publication.

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