

State of Wisconsin



2009 Assembly Bill 159

Date of enactment: **March 15, 2010**
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2009 WISCONSIN ACT 171

AN ACT *to amend* 74.23 (1) (a) 4., 74.23 (1) (a) 5., 74.25 (1) (a) 4., 74.25 (1) (a) 4m., 74.30 (1) (d), 74.30 (1) (dm) and 74.42 (1); and *to create* 74.315 of the statutes; **relating to:** the charge-back of refunded or rescinded taxes and of personal property taxes and sharing certain collected taxes.

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

SECTION 1. 74.23 (1) (a) 4. of the statutes is amended to read:

74.23 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44, except those subject to sharing under subd. 5.

SECTION 2. 74.23 (1) (a) 5. of the statutes is amended to read:

74.23 (1) (a) 5. Pay to each taxing jurisdiction within the district its proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes under s. 74.315.

SECTION 3. 74.25 (1) (a) 4. of the statutes is amended to read:

74.25 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44, except those subject to sharing under subd. 4m.

SECTION 4. 74.25 (1) (a) 4m. of the statutes is amended to read:

74.25 (1) (a) 4m. Pay to each taxing jurisdiction within the district its proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes under s. 74.315.

SECTION 5. 74.30 (1) (d) of the statutes is amended to read:

74.30 (1) (d) Retain all collections of omitted property taxes under s. 70.44, except those subject to sharing under par. (dm).

SECTION 6. 74.30 (1) (dm) of the statutes is amended to read:

74.30 (1) (dm) Pay to each taxing jurisdiction within the district its proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes under s. 74.315.

SECTION 7. 74.315 of the statutes is created to read:

74.315 Omitted property. (1) SUBMISSION. No later than October 1 of each year, the taxation district clerk shall submit to the department of revenue, on a form prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be included on the taxation district's next tax roll, if the total of all such taxes exceeds \$5,000.

(2) EQUALIZED VALUATION. After receiving the form under sub. (1), but no later than November 15, the department of revenue shall determine the amount of any change in the taxation district's equalized valuation that results from considering the valuation represented by the taxes described under sub. (1). The department's determination under this subsection is subject to review only under s. 227.53.

(3) NOTICE AND DISTRIBUTION. If the department of revenue determines under sub. (2) that the taxation dis-

* Section 991.11, WISCONSIN STATUTES 2007-08 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

trict's equalized valuation changed as a result of considering the valuation represented by the taxes described under sub. (1), the department shall notify the taxation district and the taxation district shall distribute the resulting collections under ss. 74.23 (1) (a) 5., 74.25 (1) (a) 4m., and 74.30 (1) (dm).

SECTION 8. 74.42 (1) of the statutes is amended to read:

74.42 (1) CHARGE BACK. No earlier than February 2 and no later than April 1, the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district, except this state, its proportionate share of those personal property taxes for which the taxation district settled in full the previous ~~February year~~, which were delinquent at the time of settlement, which have not been collected in the intervening year, and which remain delinquent, if the taxes are owed by an entity that has

ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll. At the same time, if there are charge-backs, the taxation district treasurer shall charge back to the county the state's proportionate share of those taxes. ~~Within 30 days~~ No later than the first May 1 after receipt of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district treasurer the amount due, and the state shall pay to the proper county treasurer the amount due.

SECTION 9. Initial applicability.

(1) This act first applies to property tax settlements in January following the first October after the effective date of this subsection and to personal property that is assessed as of the first January 1 after the effective date of this subsection.