



2005 SENATE BILL 117

March 15, 2005 – Introduced by Senators LEIBHAM and REYNOLDS, cosponsored by Representatives ZIEGELBAUER, NASS, LEMAHIEU, PRIDEMORE, KAUFERT, MOLEPSKE, AINSWORTH, BLACK, BOYLE, GIELOW, KREIBICH, LEHMAN, MUSSER, PETTIS, TOWNS and ZEPNICK. Referred to Committee on Job Creation, Economic Development and Consumer Affairs.

1 **AN ACT** *to repeal* 74.11 (10) (b) and 74.12 (9) (b); *to renumber* 74.12 (9) (a); *to*
2 *renumber and amend* 74.11 (10) (a); and *to amend* 74.11 (7), 74.11 (11) (a),
3 74.12 (7), 74.12 (8), 74.12 (10) and 74.12 (12) (a) of the statutes; **relating to:** late
4 payments of property tax installments and providing penalties.

Analysis by the Legislative Reference Bureau

Under current law, if any installment payment of property taxes is paid after the date that the installment is due, the entire amount of unpaid property taxes becomes delinquent and is due, subject to interest and penalties. Under this bill, if any installment payment of property taxes is paid after the due date, the amount of the installment payment becomes delinquent and is due, subject to interest and penalties.

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:

5 **SECTION 1.** 74.11 (7) of the statutes is amended to read:
6 74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes on real
7 property or improvements on leased land is not paid on or before January 31, the

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1 entire amount of the taxes ~~remaining~~ unpaid installment is delinquent ~~as of and~~
2 shall be paid, together with interest and penalties on the unpaid installment at the
3 applicable rates under s. 74.47 (1) and (2) from February 1.

4 **SECTION 2.** 74.11 (10) (a) of the statutes is renumbered 74.11 (10) and amended
5 to read:

6 74.11 (10) If all special assessments to which an installment option does not
7 pertain, special charges, special taxes and personal property taxes due under sub.
8 (3) or (4) are not paid in full on or before the due date, the amounts unpaid are
9 delinquent as of the day after the due date ~~of the first installment or of the lump-sum~~
10 payment.

11 **SECTION 3.** 74.11 (10) (b) of the statutes is repealed.

12 **SECTION 4.** 74.11 (11) (a) of the statutes is amended to read:

13 74.11 (11) (a) All real property taxes, special charges, and special taxes that
14 become delinquent shall be paid, together with interest and penalties charged from
15 the preceding February 1 day after the date that the real property taxes, special
16 charges, and special taxes are due, to the county treasurer. All special assessments
17 to which an installment option does not pertain that become delinquent shall be paid,
18 together with interest and penalties charged from the day after the due date ~~of the~~
19 ~~first installment or of the lump-sum~~ payment.

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

21 74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real
22 property taxes, personal property taxes on improvements on leased land or special
23 assessments to which an installment option pertains is not paid on or before January
24 31, the entire amount of the ~~remaining unpaid taxes or special assessments to which~~
25 ~~an installment option pertains on that parcel~~ installment is delinquent as of and

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1 shall be paid, together with interest and penalties on the unpaid installment at the
2 applicable rates under s. 74.47 (1) and (2) from February 1.

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

4 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any
5 subsequent installment payment of real property taxes, personal property taxes on
6 improvements on leased land or special assessments to which an installment option
7 pertains is not paid by the due date specified in the ordinance, the entire amount of
8 the remaining unpaid taxes or special assessments to which an installment option
9 pertains on that parcel is delinquent as of the first day of the month after the
10 payment is due and shall be paid, together with interest and penalties are due under
11 sub. (10) on the unpaid installment at the applicable rate under s. 74.47 (1) and (2)
12 from the day after the installment is due.

13 **SECTION 7.** 74.12 (9) (a) of the statutes is renumbered 74.12 (9).

14 **SECTION 8.** 74.12 (9) (b) of the statutes is repealed.

15 **SECTION 9.** 74.12 (10) of the statutes is amended to read:

16 74.12 (10) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY. (a) All real
17 property taxes, special assessments, special charges and special taxes that become
18 delinquent and are paid on or before July 31, and all delinquent personal property
19 taxes, whenever paid, shall be paid, together with interest and penalties charged
20 from the ~~preceding February 1~~ day after real property taxes, special assessments,
21 special charges, and special taxes are due, to the taxation district treasurer.

22 (b) All real property taxes, special assessments, special charges and special
23 taxes that become delinquent and are not paid under par. (a) shall be paid, together
24 with interest and penalties charged from the ~~preceding February 1~~ day after real

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1 property taxes, special assessments, special charges, and special taxes are due, to the
2 county treasurer.

3 **SECTION 10.** 74.12 (12) (a) of the statutes is amended to read:

4 74.12 (12) (a) The taxation district treasurer shall retain the tax roll and make
5 collections through July 31. On or before August 15, the taxation district treasurer
6 shall return the tax roll to the county treasurer. The county treasurer shall collect
7 all returned delinquent real property taxes, special assessments, special charges,
8 and special taxes, together with interest and ~~penalty~~ penalties assessed from the
9 ~~previous February 1~~ day after real property taxes, special assessments, special
10 charges, and special taxes are due, as provided under s. 74.47.

11 **SECTION 11. Initial applicability.**

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

14 (END)