

CHAPTER 158, Laws of 1979

AN ACT to amend 74.025; and to create 74.03 (10) (e) and 74.79 (3) of the statutes, relating to timely payment of property taxes.

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 (title) Timely payment. ~~Whenever~~ 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 ~~or if~~ and received by the proper official to whom directed within 5 days of the prescribed date.

SECTION 2. 74.03 (10) (e) of the statutes is created to read:

74.03 (10) (e) A payment shall be considered timely made under this subsection 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.

SECTION 3. 74.79 (3) of the statutes is created 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.
