

1985 Assembly Bill 255

Date of enactment: **May 14, 1985**
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1985 Wisconsin Act 12

AN ACT to repeal 70.09 (3) (b) and (e) and 74.61; to amend 70.09 (3) (a), 70.66 (2), 70.665 (1) (intro.) and (a) and 74.08; and to create 38.04 (17), 70.665 (1) (c) and (3), 73.03 (31), 85.31 and 115.28 (22) of the statutes, relating to including additional information on property tax bills.

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

SECTION 1. 38.04 (17) of the statutes is created to read:

38.04 (17) INFORMATION FOR TAX BILLS. By October 1, the board shall provide to the department of revenue the information about aids distributed under ss. 38.28 and 38.32 to each vocational, technical and adult education district that will enable the department of revenue to furnish to taxation districts the information required under s. 73.03 (31).

SECTION 2. 70.09 (3) (a) of the statutes is amended to read:

70.09 (3) (a) The department of revenue shall prescribe basic uniform forms of assessment rolls, tax rolls, tax bills, tax receipts, tax roll settlement sheets, blanks, books and returns required for the assessment and collection of general property taxes throughout the state, and shall furnish each county clerk a sample of the uniform forms.

SECTION 3. 70.09 (3) (b) and (e) of the statutes are repealed.

SECTION 4. 70.66 (2) of the statutes is amended to read:

70.66 (2) UNPAID TAX ENTERED. The clerk shall enter upon the roll a statement showing the amounts of taxes levied upon the taxation district or any part thereof and for what purpose; provided, in case the board of supervisors of any county orders, the taxation district clerk shall calculate and carry out in one item the amounts of taxes that are to be levied uniformly upon the taxable property of the taxation district in a single column on the roll, ~~the form of which may be prescribed by such county board.~~

SECTION 5. 70.665 (1) (intro.) and (a) of the statutes are amended to read:

70.665 (1) (intro.) The real and personal property tax bills prepared by the clerks of each taxation district shall be mailed to taxpayers, be uniform, with respect to real property include the description of the property, be prescribed by the department and:

(a) Show the amount of the tax allocable to the property levied by each taxing jurisdiction and the amount of the tax that would be levied if there were no distribution of the Wisconsin tax credit under s. 79.10 any state tax credits under subch. II of ch. 79, all gen-

eral and categorical school aids under chs. 115 and 121 and ss. 24.78 and 43.70, vocational, technical and adult education district aids under ss. 38.28 and 38.32, highway aids under s. 86.30 and shared revenue under subch. I of ch. 79, and the amount of those aids allocable to the property estimated to be paid to the county, municipality, school district and vocational, technical and adult education district for which the taxpayer pays taxes and the amount of state tax credits allocable to the property under subchapter II of ch. 79.

SECTION 6. 70.665 (1) (c) and (3) of the statutes are created to read:

70.665 (1) (c) Show the aggregate net tax rate after the distribution of credits under s. 79.10.

(3) Failure to receive a tax bill does not affect the validity of the taxes levied or the collection of delinquent taxes.

SECTION 7. 73.03 (31) of the statutes is created to read:

73.03 (31) To compile and to furnish to the clerks of all taxation districts the information required under s. 70.665.

SECTION 8. 74.08 of the statutes is amended to read:

74.08 Blank tax receipts; use thereof. (1) The county clerk of each county, unless a different official is designated by the county board, shall prepare and ~~cause to be printed and furnished~~ furnish to each town, city and village treasurer of the county ~~a book of tax receipts and duplicates as prescribed under s. 70.09 (3) for each current year, with stubs to be a duplicate of the receipts.~~ Every town, city and village treasurer shall use only the receipts so furnished. Notwithstanding any other provisions of law, all city, town and village treasurers, ~~except where the information has already been placed in the receipt by the county,~~ shall enter in each receipt given by the county clerk for the payment of taxes the name of the person, ~~firm, company or corporation paying the same, the date thereof, the description of the property, the valuation taxes if that person is not the owner of the property taxed, the date of payment, and the aggregate amount of taxes paid and the total of the rates from which the total amount of the tax was computed. The aggregate amount of state, county, local, school and other taxes shall be carried in a single column on the tax receipt and there shall be printed or stamped on~~

~~the tax receipt the separate percentage of each levy to the gross levy, and the rate of taxes levied for state, county, local, school and other purposes. The separate percentage of each levy to the gross levy need not be printed or stamped on the tax receipt if the municipality includes that information on other material that is mailed with the tax receipt.~~

~~(2) Such Tax receipts shall be signed by the treasurer and a duplicate thereof made upon the stub thereof to be left in the book kept by the treasurer, and after noting the payment of such taxes upon the tax roll he the treasurer shall deliver said the receipt to the appropriate person entitled thereto. No city, county, village or town treasurer or tax collector shall collect or receive any taxes in any room where alcohol beverages are sold, given away or otherwise disposed of. Any person violating this provision shall be punished by a fine of not less than \$25, nor more than \$100, or by imprisonment in the county jail not less than 10 days nor more than 30 days.~~

SECTION 9. 74.61 of the statutes is repealed.

SECTION 10. 85.31 of the statutes is created to read:

SECTION 13. **Cross-reference changes.** In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

A	B	C
Statute Sections	Old Cross-References	New Cross-References
70.09 (3)(d)	pars. (a), (b) and (c)	pars. (a) and (c)

SECTION 14. **Effective dates.** (1) Except as provided in subsection (2), this act takes effect on the day following publication.

85.31 Information for tax bills. By October 1, the department shall provide to the department of revenue the information about the aids paid under s. 86.30 to each municipality and county that will enable the department of revenue to furnish to taxation districts the information required under s. 73.03 (31).

SECTION 11. 115.28 (22) of the statutes is created to read:

115.28 (22) **INFORMATION FOR TAX BILLS.** By October 1, provide to the department of revenue the information about school aids distributed to each school district that will enable that department to furnish to taxation districts the information required under s. 73.03 (31).

SECTION 12. **Nonstatutory provisions; revenue.** (1) **TAX STATEMENTS.** Notwithstanding the treatment of section 70.665 (1) (intro.), (a) and (c) and (3) of the statutes by this act, taxation district clerks may, for tax bills for 1985, furnish the information required under section 70.665 (1) (a) of the statutes to each taxpayer by separate notice prescribed by the department of revenue or by including an insert prescribed by the department of revenue with each tax bill.

(2) The treatment of section 70.09 (3) (b) and (e) of the statutes and SECTION 13 of this act take effect on January 1, 1988.