

1991 Assembly Bill 629

Date of enactment: **April 30, 1992**  
Date of publication\*: **May 13, 1992**

# 1991 WISCONSIN ACT 293

**AN ACT** to amend 74.11 (2) (intro.), 74.11 (4), 74.11 (5), 74.11 (7), 74.11 (8), 74.12 (1) (a), 74.12 (6), 74.12 (6m), 74.12 (7) and 74.12 (8) of the statutes, **relating to:** allowing owners of improvements on leased land to pay their taxes in instalments.

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

**SECTION 1.** 74.11 (2) (intro.) of the statutes is amended to read:

74.11 (2) (title) REAL PROPERTY AND LEASED IMPROVEMENTS TAXES. (intro.) All taxes on real property and on improvements on leased land shall be paid in one of the following ways:

**SECTION 2.** 74.11 (4) of the statutes is amended to read:

74.11 (4) PERSONAL PROPERTY TAXES. All taxes on personal property, except those on improvements on leased land, shall be paid in full on or before January 31.

**SECTION 3.** 74.11 (5) of the statutes is amended to read:

74.11 (5) WHEN NO INSTALMENTS. If the total real property tax levied on a parcel of property is less than \$100, or if the total property tax levied on an improvement on leased land is less than \$100, it shall be paid in full on or before January 31.

**SECTION 4.** 74.11 (7) of the statutes is amended to read:

74.11 (7) DELINQUENT FIRST INSTALMENT. If the first instalment of taxes on real property or improvements on leased land is not paid on or before January 31, the entire amount of the taxes remaining unpaid is delinquent as of February 1.

**SECTION 5.** 74.11 (8) of the statutes, as affected by 1991 Wisconsin Act 39, is amended to read:

74.11 (8) DELINQUENT 2ND INSTALMENT. If the 2nd instalment of taxes on real property or improvements on leased land is not paid on or before July 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1 and interest and penalties are due under sub. (11).

**SECTION 6.** 74.12 (1) (a) of the statutes, as affected by 1991 Wisconsin Act 39, is amended to read:

74.12 (1) (a) The governing body of any taxation district, except a taxation district under s. 74.87, may, by ordinance, authorize the payment of taxes on real property taxes and improvements on leased land or special assessments or both those taxes and assessments in 3 or more instalments. An ordinance enacted under this paragraph, or any repeal of, or amendment to, such an ordinance applies to the collections of a calendar year only if it is enacted on or before August 15 of the preceding calendar year.

**SECTION 7.** 74.12 (6) of the statutes is amended to read:

74.12 (6) PERSONAL PROPERTY TAXES. All personal property taxes, except those on improvements on leased land, shall be paid in full on or before January 31.

**SECTION 8.** 74.12 (6m) of the statutes, as created by 1991 Wisconsin Act 39, is amended to read:

74.12 (6m) WHEN NO INSTALMENTS. If the total real property tax is less than \$100, or if the total property tax levied on an improvement on leased land is less than \$100, it shall be paid in full on or before January 31.

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**SECTION 9.** 74.12 (7) of the statutes is amended to read:

74.12 (7) DELINQUENT FIRST INSTALMENT. If the first instalment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an instalment option pertains is not paid on or before January 31, the entire amount of the remaining unpaid taxes or special assessments to which an instalment option pertains on that parcel is delinquent as of February 1.

**SECTION 10.** 74.12 (8) of the statutes, as affected by 1991 Wisconsin Act 39, is amended to read:

74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTAL-

MENT. If the 2nd or any subsequent instalment payment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an instalment option pertains is not paid by the due date specified in the ordinance, the entire amount of the remaining unpaid taxes or special assessments to which an instalment option pertains on that parcel is delinquent as of the first day of the month after the payment is due and interest and penalties are due under sub. (10).

**SECTION 11. Initial applicability.** This act first applies to taxes based on the assessment as of January 1, 1992.