



ber 31 over the amount of taxes due within 15 business days after the amount is paid to the taxation district.

**History:** 1987 a. 378; 1997 a. 315.

**74.05 Correction of tax roll information. (1) DEFINITION.** In this section, “error in the tax roll” means an error in the description of any real or personal property, in the identification of the owner or person to whom the property is assessed or in the amount of the tax or an error resulting from a palpably erroneous entry in the assessment roll.

**(2) DUTY TO CORRECT.** If the taxation district treasurer discovers an error in the tax roll after the tax roll has been transferred under s. 74.03, the clerk of the taxation district shall correct the error. The clerk shall keep a record identifying the place on the tax roll where each correction is made, briefly describing the correction and specifying the date when the correction was made.

**History:** 1987 a. 378.

**74.07 Treasurers responsible for collection.** The taxation district treasurer and the county treasurer shall collect the general property taxes, special assessments, special taxes and special charges shown in the tax roll.

**History:** 1987 a. 378.

**74.09 Property tax bill and related information. (1) DEFINITION.** In this section, “estimated fair market value” means a property’s assessed value divided by the assessment ratio of all of the taxable property in the taxation district where the property is located.

**(2) PREPARATION.** The clerk of the taxation district shall prepare the real and personal property tax bills. The form of the property tax bill shall be prescribed by the department of revenue and shall be uniform.

**(3) REQUIRED INFORMATION.** The property tax bill shall:

(a) Include the real property description shown in the tax roll. If the description in the tax roll is longer than the space provided for it on the property tax bill, the bill may include as a substitute for the complete description as much of the description as fits in the space. If an incomplete description is used, the bill shall include a notice to that effect and to the effect that the complete description is contained in the tax roll and may be reviewed.

(b) Except as provided in sub. (3m), show all of the following:

1. For real property, the estimated fair market value of the land, except agricultural land, as defined in s. 70.32 (2) (c) 1., and the assessed value of the land and the estimated fair market value and assessed value of the improvements.

2. For all property, the total estimated fair market value, except that the estimated fair market value of agricultural land, as defined in s. 70.32 (2) (c) 1., shall be excluded, and the total assessed value.

3. The tax levied on the property by the school district where the property is located minus the credit under s. 79.10 (4) allocable to the property, for the previous year and the current year, and the percentage change in that net tax between those years.

4. The tax levied on the property by each taxing jurisdiction where the property is located, other than the school district, for the previous year and the current year, and the percentage change in each of those taxes between those years.

5. The sum of the taxes levied under subds. 3. and 4. for the previous year and the current year, and the percentage change in that sum between those years.

6. The amount of the credit under s. 79.10 (5) allocable to the property for the previous year and the current year, and the percentage change between those years.

7. The amount obtained by subtracting the amount under subd. 6. from the amount under subd. 5., for the previous year and the current year, and the percentage change in that amount between those years.

8. The net tax rate for the property.

(d) Indicate whether there are delinquent general property taxes, special taxes, special charges or special assessments allocable to the property.

(f) Include a notice, prescribed by the department of revenue, of the property tax credits available to taxpayers.

(g) Include a notice to the effect that the person to whom the bill is sent may request that a copy of the tax receipt prepared under s. 74.19 be mailed to that person. This paragraph does not apply if the taxation district mails or tenders a tax receipt prepared under s. 74.19 in all cases of payment of taxes.

(h) State when the taxes are due and to whom they shall be paid.

**(3m) INFORMATION EXCEPTION.** If the property has a different parcel identification number for the current year than it had for the previous year or if the property is not substantially the same in those years, the property tax bill need not indicate any tax allocable to the property for the previous year or the percentage change in any tax allocable to the property between the previous year and the current year.

**(4m) REQUIRED BILL, WAIVER.** Each taxation district shall use a property tax bill that the department of revenue prescribes unless that department permits the district to use another bill that provides the information under sub. (3).

**(5) MAILING.** The taxation district clerk or the clerk’s designee shall mail the property tax bill to each property taxpayer of the taxation district or the taxpayer’s designee. If the property tax bill is mailed to the taxpayer’s designee, the designee shall furnish the taxpayer with a copy of the bill.

**(6) EFFECT OF FAILURE TO RECEIVE.** Failure to receive a property tax bill does not affect the validity of the general property taxes, special taxes, special charges and special assessments levied or the collection of delinquent general property taxes, special taxes, special charges and special assessments.

**History:** 1987 a. 378; 1989 a. 31; 1991 a. 39, 60; 1993 a. 399; 1995 a. 27, 454; 1997 a. 27.

**74.10 Agreements on payments.** A county and a taxation district in that county may contract under s. 66.30 for the county to receive all payments of property taxes for which the taxation district has sent bills under s. 74.09. A contract under this section may provide for reimbursement to the county of its expenses and shall provide for prompt deposit of the amounts collected into an account of the taxation district and for possession by the taxation district of the interest credited to that account.

**History:** 1991 a. 39.

## SUBCHAPTER III

### PAYMENT OF TAXES

**74.11 Dates for payment of taxes, special assessments and special charges. (1) APPLICABILITY.** General property taxes, special assessments, special charges and special taxes collectible under this chapter are payable as provided in this section, except as provided in ss. 74.12 and 74.87.

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

(a) In full on or before January 31.

(b) In 2 equal instalments, unless subject to sub. (5), with the first instalment payable on or before January 31 and the 2nd instalment payable on or before July 31.

**(3) SPECIAL ASSESSMENTS, SPECIAL CHARGES AND OTHER TAXES.** All special assessments, special charges and special taxes that are placed in the tax roll shall be paid in full on or before January 31, except that the governing body of a taxation district may, by ordinance, on or before August 15 of the year before the ordinance is effective, authorize the payment of special assessments in instalments. That ordinance shall specify that special assessments are due on the same dates and in the same percentages as instalments

of real property taxes and that if the total special assessment is less than \$100, it shall be paid in full on or before January 31.

**(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.

**(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.

**(6) TO WHOM PAYMENTS MADE.** (a) Payments made on or before January 31 and payments of taxes on improvements on leased land that are assessed as personal property shall be made to the taxation district treasurer.

(b) All other payments shall be made to the county treasurer.

**(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.

**(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).

**(10) DELINQUENT ANNUAL PAYMENT.** (a) If all special assessments, special charges, special taxes and personal property taxes due under sub. (3) or (4) are not paid in full on or before the due date, the amounts unpaid are delinquent as of the day after the due date of the first instalment or of the lump–sum payment.

(b) If any special assessments, special charges and special taxes are entered in the tax roll as charges against a parcel of real property and are delinquent under par. (a), the entire annual amount of real property taxes on that parcel which is unpaid is delinquent as of the day after the due date of the first instalment or of the lump–sum payment.

**(11) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY.** (a) All real property taxes, special charges and special taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer. All special assessments that become delinquent shall be paid, together with interest and penalties charged from the day after the due date of the first instalment or of the lump–sum payment.

(b) All personal property taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the taxation district treasurer.

**(12) PAYMENT PRIORITY.** (a) Except as provided in pars. (c) and (d), if a taxation district treasurer or county treasurer receives a payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:

- 1g. Personal property taxes.
- 1m. Delinquent utility charges.
- 1r. Special charges.
2. Special assessments.
3. Special taxes.
4. Real property taxes.

(b) The allocation under par. (a) 1g. to 4. is conclusive for purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies under this section.

(c) Paragraph (a) is not applicable to settlements with respect to payments received by a county treasurer after the county has settled in full for special charges, special assessments, special taxes and real property taxes.

(d) A treasurer, upon receipt of a written request by a taxpayer to do so, shall apply any remaining portion of the payment to personal property taxes after satisfying all other amounts due.

**History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330.

### 74.12 Multiple instalments payment option.

**(1) AUTHORITY.** (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 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.

(b) In any taxation district which has enacted an ordinance under par. (a), all general property taxes, special assessments, special charges and special taxes shall be collected as provided in this section, rather than as provided in s. 74.11.

**(2) REQUIRED PROVISIONS OF ORDINANCE.** An ordinance enacted under sub. (1) (a) shall provide that:

(a) Any kind of obligation to which the instalment option pertains may be paid in 3 or more instalments. Each instalment is due on the last day of the month designated.

(b) The first instalment shall be paid on or before January 31 and at least 50% of the obligation to which the instalment option pertains shall be paid on or before April 30.

(c) All obligations to which the instalment option pertains shall be paid by July 31.

(d) Instalments of special assessments are due on the same dates and in the same percentages as instalments of real property taxes and if the total special assessment is less than \$100, it shall be paid in full on or before January 31.

**(3) MINIMUM PAYMENT, BALANCE PAYABLE.** An ordinance enacted under sub. (1) (a) may establish a minimum payment amount for instalments and shall authorize a taxpayer to pay the remaining unpaid balance on any instalment payment date.

**(4) PAYMENT DATES UNDER AN ORDINANCE.** All obligations to which the instalment option pertains shall be paid in one of the following ways:

(a) In full on or before January 31.

(b) In instalments under the ordinance.

**(5) PAYMENT DATES NOT UNDER AN ORDINANCE.** All special assessments to which an instalment option does not pertain, special charges and special taxes that are placed in the tax roll shall be paid in full on or before January 31.

**(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.

**(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.

**(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.

**(8) DELINQUENT 2ND OR SUBSEQUENT INSTALMENT.** 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).

**(9) DELINQUENT ANNUAL PAYMENT.** (a) If all special assessments to which an instalment option does not pertain, special charges, special taxes and personal property taxes that are due under sub. (5) or (6) are not paid in full on or before January 31, the amounts unpaid are delinquent as of February 1.

(b) If any special assessments, special charges or special taxes are entered in the tax roll as charges against a parcel of real property and are delinquent, the entire annual amount of real property taxes on that parcel which is unpaid is delinquent as of February 1.

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

(b) All real property taxes, special assessments, special charges and special taxes that become delinquent and are not paid under par. (a) shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer.

**(11) PAYMENT PRIORITY.** (a) Except as provided in pars. (c) and (d), if a taxation district treasurer or county treasurer receives a payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:

- 1g. Personal property taxes.
- 1m. Delinquent utility charges.
- 1r. Special charges.
2. Special assessments.
3. Special taxes.
4. Real property taxes.

(b) The allocation under par. (a) 1g. to 4. is conclusive for purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies under this section.

(c) Paragraph (a) is not applicable to settlements with respect to payments received by a county treasurer after the county has settled in full for special charges, special assessments, special taxes and real property taxes.

(d) A treasurer, upon receipt of a written request by a taxpayer to do so, shall apply any remaining portion of the payment to personal property taxes after satisfying all other amounts due.

**(12) DELINQUENT TAXES RETURNED; COLLECTION BY COUNTY.** (a) The taxation district treasurer shall retain the tax roll and make collections through July 31. On or before August 15, the taxation district treasurer shall return the tax roll to the county treasurer. The county treasurer shall collect all returned delinquent real property taxes, special assessments, special charges and special taxes, together with interest and penalty assessed from the previous February 1, as provided under s. 74.47.

(b) The taxation district treasurer shall forward to the county treasurer all real property taxes, special assessments, special charges and special taxes received which were not settled for or retained for the taxation district under s. 74.30.

**History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293.

**74.13 Taxes paid in advance of levy. (1) TREASURER SHALL ACCEPT.** The taxation district treasurer shall accept payment of general property taxes, special assessments, special charges and special taxes in advance of the tax levy, subject to the following:

(a) General property taxes, special assessments, special charges and special taxes may be paid in advance of the levy either by single payment or payment in instalments of not less than \$100. The total taxes paid in advance of the levy may not exceed the total taxes previously levied against the property, as shown on the previous tax roll.

(b) Except as provided in sub. (3), general property taxes, special assessments, special charges and special taxes may be paid in advance of the levy during the period from August 1 until the 3rd Monday in December.

(c) The taxation district treasurer shall hold general property taxes, special assessments, special charges and special taxes paid

in advance of the levy. Those taxes, assessments and charges are subject to settlement under s. 74.23. Any interest earned prior to settlement under s. 74.23 on general property taxes, special assessments, special charges or special taxes paid in advance of the levy accrues to the taxation district to which the general property taxes, special assessments, special charges or special taxes were paid.

(d) Upon receipt of the tax roll, general property taxes, special assessments, special charges and special taxes which have been paid in advance shall be credited against the general property taxes, special assessments, special charges and special taxes against the property shown in the tax roll. If the total paid general property taxes, special assessments, special charges and special taxes paid in advance exceeds the total shown in the tax roll, the taxation district treasurer shall return the excess to the person who made the advance payment.

**(2) ADVANCE PAYMENT DEPOSITORIES.** The taxation district treasurer may designate one or more public depositories, among those previously designated under s. 34.05, to which taxpayers may make payments in advance of the tax levy. A receipt for a payment in advance of the levy issued by a designated public depository has the same legal status as a receipt issued by the taxation district treasurer.

**(3) ADVANCE PAYMENT WHEN CEASING BUSINESS.** Personal property taxes on property used in a commercial enterprise which is ceasing business may be paid in advance of the tax levy at any time before the 3rd Monday in December of the year in which business ceases.

**History:** 1987 a. 378.

**74.15 Payment of real property taxes by grantor and grantee.** If real property is conveyed and there is no valid written agreement between the grantor and the grantee concerning the payment of real property taxes for the year in which the conveyance is made, the grantor shall pay to the grantee an amount equal to one-twelfth of the taxes assessed against the property for the calendar year preceding the year in which the conveyance is made multiplied by the number of months in the calendar year of the conveyance which have elapsed before the date of the conveyance, including the month in which the conveyance is made if the conveyance occurs after the 15th day of the month.

**History:** 1987 a. 378; 1989 a. 104.

**74.19 Tax receipts.** The county clerk, unless a different official is designated by the county board, shall procure and furnish tax receipts, prescribed under s. 70.09 (3), to each taxation district treasurer in the county. The taxation district treasurer shall use the tax receipts so furnished. If requested under s. 74.09 (3) (g), the taxation district treasurer shall mail a copy of the tax receipt to the requester. This section does not apply to cities authorized to proceed under s. 74.87 or to counties having a population of 500,000 or more.

**History:** 1987 a. 378.

**74.21 Notification of payment of taxes from escrowed funds.** If a person other than the property owner pays to a taxation district or county, from an escrow account funded by the property owner, the real property taxes levied against owner-occupied residential property containing not more than 4 dwelling units, the payer annually shall send written notification of payment of real property taxes to the property owner. The notification shall be sent within 30 days after the last payment of real property taxes by the payer for any year. The notification shall state when the real property taxes were paid and the amount paid.

**History:** 1987 a. 378.

## SUBCHAPTER IV

### SETTLEMENT

**74.23 January settlement. (1) SETTLEMENT.** On or before January 15, the treasurer of each taxation district, except the treasurer of a city authorized to act under s. 74.87, shall settle for all collections received through the last day of the preceding month as follows:

(a) *Special assessments, special charges and special taxes.* The taxation district treasurer shall:

1. Pay to the county treasurer all collections of special assessments or special charges levied under ch. 88.

2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.425 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

3. Retain all collections of special assessments, special charges and special taxes due to the taxation district.

4. Retain all collections of omitted property taxes under s. 70.44.

(b) *General property taxes.* After making the distribution under par. (a), the taxation district treasurer shall pay to each taxing jurisdiction within the district its proportionate share of general property taxes, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district its proportionate share of general property taxes.

**(2) APPROVAL OF PAYMENT NOT REQUIRED.** The taxation district treasurer shall make payments required under sub. (1) whether or not the governing body of the taxation district has approved those payments. Following a payment required under sub. (1), the taxation district treasurer shall prepare and transmit a voucher for that payment to the governing body of the taxation district.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39.

**74.25 February settlement. (1) SETTLEMENT.** On or before February 20, the taxation district treasurer, except the treasurer of a city authorized to proceed under s. 74.87 or the treasurer of a taxation district that has adopted an ordinance under s. 74.12, shall settle for all collections received through the last day of the preceding month and all amounts timely paid under s. 74.69 (1) which were not settled for under s. 74.23 as follows:

(a) *Special assessments, special charges and special taxes.* The taxation district treasurer shall:

1. Pay to the county treasurer all collections of special assessments or special charges levied under ch. 88.

2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.425 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under subds. 5. to 8.

3. Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.425 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under subds. 5. to 8.

4. Retain all collections of omitted property taxes under s. 70.44.

5. Pay to the state treasurer all collections of occupational taxes on mink farms, 30% of collections of occupational taxes on iron ore concentrates and 10% of collections of occupational taxes on coal docks.

6. Pay to the county treasurer 20% of collections of occupational taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and all collections of payments for closed lands under s. 77.84 (2) (b).

7. Retain for the taxation district all collections of occupational taxes on grain storage and petroleum and petroleum products and 70% of collections of occupational taxes on iron ore concentrates and coal docks.

8. Retain for the taxation district all woodland tax law collections under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a).

(b) *General property taxes.* After making the distribution under par. (a), the taxation district treasurer shall do all of the following:

1. Pay in full to each taxing jurisdiction within the district all personal property taxes included in the tax roll which have not previously been paid to, or retained by, that taxing jurisdiction, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of personal property taxes.

2. Pay to each taxing jurisdiction within the district its proportionate share of real property taxes, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district its proportionate share of real property taxes.

**(2) APPROVAL OF PAYMENT NOT REQUIRED.** The taxation district treasurer shall make payments required under sub. (1) whether or not the governing body of the taxation district has approved those payments. Following a payment required under sub. (1), the taxation district treasurer shall prepare and transmit a voucher for such payment to the governing body of the taxation district.

**(3) RETURN OF TAX ROLL.** After completing the settlement procedures required under sub. (1), the taxation district treasurer shall transfer the tax roll to the county treasurer as provided under s. 74.43 (1).

**(4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER.** The taxation district treasurer shall forward to the county treasurer all real property taxes, special assessments, special charges and special taxes received which were not settled for or retained for the taxation district.

**History:** 1987 a. 378; 1989 a. 56, 104; 1991 a. 39.

**74.27 March settlement between counties and the state.** On or before March 15, the county treasurer shall send to the state treasurer the state's proportionate shares of taxes under ss. 74.23 (1) (b) and 74.25 (1) (b) 1. and 2.

**History:** 1991 a. 39.

**74.29 August settlement.** On or before August 20, the county treasurer shall pay in full to the proper treasurer all real property taxes, including taxes offset by the credit under s. 79.10 (5), and special taxes included in the tax roll which have not previously been paid to, or retained by, the proper treasurer. A county may, by resolution adopted by the county board, direct the county treasurer to pay in full to the proper treasurer all special assessments and special charges included in the tax roll which have not previously been paid to, or retained by, the proper treasurer.

**History:** 1987 a. 378; 1991 a. 39, 269.

**74.30 Settlement in certain taxation districts.** The treasurer of a taxation district which has enacted an ordinance under s. 74.12 shall settle under this section.

**(1) FEBRUARY SETTLEMENT.** On or before February 20, the taxation district treasurer shall do all of the following:

(a) Pay to the county treasurer all collections of special assessments or special charges levied under ch. 88.

(b) Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.425 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

(c) Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.425 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

(d) Retain all collections of omitted property taxes under s. 70.44.

(e) Pay to the state treasurer all collections of occupational taxes on milk farms, 30% of collections of occupational taxes on iron ore concentrates and 10% of collections of occupational taxes on coal docks.

(f) Pay to the county treasurer 20% of collections of occupational taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and all collections of payments for closed lands under s. 77.84 (2) (b).

(g) Retain for the taxation district all collections of occupational taxes on grain storage and petroleum and petroleum products and 70% of collections of occupational taxes on iron ore concentrates and coal docks.

(h) Retain for the taxation district all woodland tax law collections under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a).

(i) Pay in full to each taxing jurisdiction within the district all personal property taxes included in the tax roll which have not previously been paid to, or retained by, each taxing jurisdiction, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of personal property taxes.

(j) Pay to each taxing jurisdiction within the district its proportionate share of real property taxes, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district its proportionate share of real property taxes.

**(1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before March 15, the county treasurer shall send to the state treasurer the state's proportionate shares of taxes under sub. (1) (i) and (j).

**(2) SUBSEQUENT SETTLEMENTS.** On or before the 15th day of each month following the month in which an instalment payment of real property taxes is required by the ordinance, the taxation district treasurer shall do all of the following:

(a) Pay to the proper treasurer all collections of delinquent special assessments, special charges and special taxes not previously settled for, as directed by sub. (1) (a) to (h).

(b) Pay to each taxing jurisdiction within the district its proportionate share of real property taxes collected, except that the taxation district treasurer shall pay the state's proportionate share to the county, and the county treasurer shall settle for that share under s. 74.29. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district its proportionate share of real property taxes.

**(3) APPROVAL OF PAYMENT NOT REQUIRED.** The taxation district treasurer shall make payments required under subs. (1) and (2) whether or not the governing body of the taxation district has approved those payments. Following a payment required under subs. (1) and (2), the taxation district treasurer shall prepare and transmit a voucher for that payment to the governing body of the taxation district.

**History:** 1987 a. 378; 1991 a. 39; 1995 a. 408.

**74.31 Failure to settle timely.** If the taxation district treasurer or county treasurer does not settle as required under ss. 74.23 to 74.30:

**(1) INTEREST CHARGE.** The taxation district or county which has not settled shall pay 12% annual interest on the amount not timely paid to the taxing jurisdiction, including this state, to which money is due, calculated from the date settlement was required.

**(2) PENALTY.** The taxing jurisdiction, including this state, to which money is due may demand, in writing, payment from the taxation district or county which has not settled. If, within 3 days after receipt of a written demand, settlement is not made, the tax-

ation district or county shall pay the taxing jurisdiction, including this state, making the demand a 5% penalty on the amount remaining unpaid.

**History:** 1987 a. 387; 1991 a. 39.

## SUBCHAPTER V

### ADJUSTMENT

**74.33 Sharing and charging back of taxes due to palpable errors. (1) GROUNDS.** After the tax roll has been delivered to the treasurer of the taxation district under s. 74.03, the governing body of the taxation district may refund or rescind in whole or in part any general property tax shown in the tax roll, including agreed-upon interest, if:

(a) A clerical error has been made in the description of the property or in the computation of the tax.

(b) The assessment included real property improvements which did not exist on the date under s. 70.10 for making the assessment.

(c) The property is exempt by law from taxation, except as provided under sub. (2).

(d) The property is not located in the taxation district for which the tax roll was prepared.

(e) A double assessment has been made.

(f) An arithmetic, transpositional or similar error has occurred.

**(2) EXCEPTIONS.** The governing body of a taxation district may not refund or rescind any tax under this section if the alleged error may be appealed under s. 70.995 (8) (c) or if the alleged error is solely that the assessor placed a valuation on the property that is excessive.

**(3) CHARGING BACK AND SHARING TAXES.** If an error under sub. (1) has been discovered, the governing body of the taxation district shall proceed under s. 74.41.

**History:** 1987 a. 378; 1991 a. 39; 1993 a. 307; 1995 a. 408.

**74.35 Recovery of unlawful taxes. (1) DEFINITIONS.** In this section "unlawful tax" means a general property tax with respect to which one or more errors specified in s. 74.33 (1) (a) to (f) were made. "Unlawful tax" does not include a tax in respect to which the alleged defect is solely that the assessor placed a valuation on the property that is excessive.

**(2) CLAIM AGAINST TAXATION DISTRICT.** (a) A person aggrieved by the levy and collection of an unlawful tax assessed against his or her property may file a claim to recover the unlawful tax against the taxation district which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.

2. State the alleged circumstances giving rise to the claim, including the basis for the claim as specified in s. 74.33 (1) (a) to (e).

3. State as accurately as possible the amount of the claim.

4. Be signed by the claimant or his or her agent.

5. Be served on the clerk of the taxation district in the manner prescribed in s. 801.11 (4).

**(2m) EXCLUSIVE PROCEDURE.** A claim that property is exempt, other than a claim that property is exempt under s. 70.11 (21) (a) or (27), may be made only in an action under this section. Such a claim may not be made by means of an action under s. 74.33 or an action for a declaratory judgment under s. 806.04.

**(3) ACTION ON CLAIM.** (a) In this subsection, to "disallow" a claim means either to deny the claim in whole or in part or to fail to take final action on the claim within 90 days after the claim is filed.

(b) The taxation district shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district determines that an unlawful tax has been paid and that the claim for recovery of the unlawful tax has complied with all legal requirements, the governing body shall allow the claim. The taxation district treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by certified or registered mail that the claim is disallowed.

**(4) INTEREST.** The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8% per month.

**(5) LIMITATIONS ON BRINGING CLAIMS.** (a) Except as provided under par. (b), a claim under this section shall be filed by January 31 of the year in which the tax is payable.

(b) A claim under this section for recovery of taxes paid to the wrong taxation district shall be filed within 2 years after the last date specified for timely payment of the tax under s. 74.11, 74.12 or 74.87.

(c) No claim may be filed or maintained under this section unless the tax for which the claim is filed, or any authorized instalment payment of the tax, is timely paid under s. 74.11, 74.12 or 74.87.

(d) No claim may be made under this section based on the contention that the tax was unlawful because the property is exempt from taxation under s. 70.11 (21) (a) or (27).

**(6) COMPENSATION FOR TAXATION DISTRICT.** If taxes are refunded under sub. (3), the governing body of the taxation district may proceed under s. 74.41.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 1997 a. 237.

This section does not provide the exclusive procedure by which a taxpayer may recover unlawful taxes. Section 70.43 provides an alternative to suing under this section. *IBM Credit Corp. v. Village of Allouez*, 188 W (2d) 143, 524 NW (2d) 132 (1994).

Tax exemption disputes do not need to be brought under this section; a declaratory judgment action is appropriate. *Friendship Village Milwaukee v. Milwaukee*, 181 W (2d) 207, 511 NW (2d) 345 (Ct. App. 1993).

**74.37 Claim on excessive assessment. (1) DEFINITION.** In this section, a “claim for an excessive assessment” or an “action for an excessive assessment” means a claim or action, respectively, by an aggrieved person to recover that amount of general property tax imposed because the assessment of property was excessive.

**(2) CLAIM.** (a) A claim for an excessive assessment may be filed against the taxation district, or the county that has a county assessor system, which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.
2. State the alleged circumstances giving rise to the claim.
3. State as accurately as possible the amount of the claim.
4. Be signed by the claimant or his or her agent.
5. Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner prescribed in s. 801.11 (4) by January 31 of the year in which the tax based upon the contested assessment is payable.

**(3) ACTION ON CLAIM.** (a) In this subsection, to “disallow” a claim means either to deny the claim in whole or in part or to fail to take final action on the claim within 90 days after the claim is filed.

(b) The taxation district or county that has a county assessor system shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district or county that has a county assessor system determines that a tax has been paid

which was based on an excessive assessment, and that the claim for an excessive assessment has complied with all legal requirements, the governing body shall allow the claim. The taxation district or county treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district or county disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by registered or certified mail that the claim is disallowed.

**(4) CONDITIONS.** (a) No claim or action for an excessive assessment may be brought under this section unless the procedures for objecting to assessments under s. 70.47, except under s. 70.47 (13), have been complied with. This paragraph does not apply if notice under s. 70.365 was not given.

(b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized instalment of the tax, is timely paid under s. 74.11 or 74.12.

(c) No claim or action for an excessive assessment may be brought or maintained under this section if the assessment of the property for the same year is contested under s. 70.47 (13) or 70.85. No assessment may be contested under s. 70.47 (13) or 70.85 if a claim is brought and maintained under this section based on the same assessment.

**(5) INTEREST.** The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8% per month.

**(6) EXCEPTION.** This section does not apply in counties with a population of 500,000 or more.

**(7) COMPENSATION.** If taxes are refunded under sub. (3), the governing body of the taxation district or county that has a county assessor system may proceed under s. 74.41.

**History:** 1987 a. 378; 1989 a. 104; 1993 a. 292p 1995 a. 408.

Sections 70.47 (13), 70.85 and 74.37 provide the exclusive method to challenge a municipality’s bases for assessment of individual parcels. All require appeal to the board of review prior to court action. There is no alternative procedure to challenge an assessment’s compliance with the uniformity clause. *Hermann v. Town of Delavan*, 215 W (2d) 370, 572 NW (2d) 855 (1998).

**74.39 Court-ordered reassessment. (1) COURT MAY ORDER.** Except as provided in sub. (3), in any action under s. 74.35 (3) or 74.37 (3), if the court determines that a reassessment of the property upon which the taxes were paid is necessary, the court, before entering judgment, shall continue the action to permit reassessment of the property. If, based on the reassessment, the court determines that the amount of taxes paid by the plaintiff is not excessive, judgment shall be entered for the defendant. If, based on the reassessment, the court determines that the amount of taxes paid by the plaintiff is excessive, judgment shall be entered for the plaintiff for the amount of the excessive taxes paid.

**(2) CHALLENGE OF REASSESSMENT.** The validity of a reassessment under sub. (1) may be challenged under s. 75.54. A reassessment under s. 75.54 shall be made by the assessor of the assessment district in which the property to be reassessed is located.

**(3) EXCEPTION.** The court may proceed to judgment without ordering a reassessment under sub. (1), if the court finds that to do so is in the best interests of all parties to the action and if the court is able to determine the amount of unlawful taxes with reasonable certainty.

**History:** 1987 a. 378.

**74.41 Charging back refunded or rescinded taxes; sharing certain collected taxes. (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT.** By October 1 of each year, the clerk of a taxation district may submit to the department of revenue, on a form prescribed by the department of revenue, a listing of all general property taxes on the district’s tax roll which, subject to sub. (2), meet any of the following conditions:

- (a) Have been refunded to taxpayers under s. 70.511.

(b) Have been rescinded or refunded to taxpayers under s. 74.33.

(bm) Have been refunded or collected under s. 70.43.

(bn) Have been rescinded or refunded to taxpayers under s. 70.74 or 75.25 (2).

(c) Have been refunded to taxpayers under s. 74.35 or 74.37.

**(2) AMOUNT REQUIRED FOR SUBMISSION.** A tax may be included on a form submitted under sub. (1) only if one of the following applies:

(a) The tax and all other taxes under sub. (1) which are levied for the same year and which are listed on the same form total at least \$5,000.

(b) The tax under sub. (1) for any single description of property in the tax roll for any one year is \$500 or more.

**(3) EFFECT ON EQUALIZED VALUE DETERMINED.** The department of revenue shall, by the November 15 following submission of the form under sub. (1), determine the amount of the change, if any, in the equalized valuation of the taxation district resulting from a consideration of the valuation represented by the taxes under sub. (1). The determination of the department of revenue under this subsection is reviewable only under s. 227.53.

**(4) AMOUNT DETERMINED.** If the department of revenue determines under sub. (3) that the equalized value of the taxation district is changed as a result of consideration of the valuation represented by the taxes under sub. (1), the department of revenue shall do one of the following:

(a) Adjust the equalized value of the taxation district under s. 70.57.

(b) Determine the amount of rescinded or refunded taxes to be charged back to, and collected from, each taxing jurisdiction for which taxes were collected by the taxation district, and determine the amount of taxes collected under s. 74.33 to be shared with each taxing jurisdiction for which taxes were collected by the taxation district. The amount determined may not include any interest.

**(5) NOTICE AND PAYMENT.** (a) The department of revenue shall certify to the clerk of the taxation district the amount determined under sub. (4) (a) or (b) and shall furnish a copy of the certification to each affected taxing jurisdiction.

(b) Each taxing jurisdiction to which an amount is charged back under sub. (4) (b) shall pay the amount certified under par. (a) to the taxation district treasurer by February 15 of the year following the determination under sub. (3). By February 15 of the year following the determination under sub. (3), the taxation district treasurer shall pay the amounts to be shared with other taxing jurisdictions.

**(6) NO EFFECT ON MILL RATE LIMITS.** A tax levied by a taxation jurisdiction to fund an amount which the taxing jurisdiction is required to pay under sub. (5) shall not be considered in determining whether the taxing jurisdiction is in compliance with any statutorily imposed mill rate limit.

**History:** 1987 a. 378; 1991 a. 39; 1995 a. 408.

**74.42 Charge back of personal property taxes; subsequent distributions.** **(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, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent. 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 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.

**(2) SUBSEQUENT DISTRIBUTIONS.** An amount equal to any delinquent personal property taxes charged back under sub. (1) which are subsequently collected by the taxation district, minus

the cost of collecting those taxes, shall be proportionately distributed to each taxing jurisdiction to which the delinquent taxes were charged back under sub. (1). Distributions under this subsection shall be made on May 15, August 15, November 15 and February 15.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 1995 a. 278.

## SUBCHAPTER VI

### RETURN AND COLLECTION OF DELINQUENT TAXES

**74.43 Return of unpaid taxes, special assessments and special charges.** **(1) DELIVERY OF TAX ROLL.** Except as provided in s. 74.12, on or before February 20, the taxation district treasurer, except the treasurer of a city authorized to act under s. 74.87, shall transfer the tax roll to the county treasurer. The tax roll transferred to the county treasurer shall meet all of the following conditions:

(a) Contain all information required under s. 70.65 (2) (a) (d) and (f).

(b) Conform with the format required by the department of revenue under s. 70.09 (3).

(c) Reflect all payments received by the taxation district treasurer.

**(2) CORRECTION OF PROPERTY DESCRIPTION.** If the county treasurer discovers any error or inadequacy in the description of any property in the tax roll, he or she may correct the description in the tax roll at any time prior to issuance of the tax certificate under s. 74.57. If the county treasurer corrects a description of property, he or she shall keep a record identifying the place where each correction is made, briefly describing the correction and specifying the date when the correction was made.

**(3) COUNTY TREASURER TO ACCEPT UNPAID TAXES.** If the roll is delivered under sub. (1), the county treasurer shall accept all unpaid real property taxes, special assessments, special charges and special taxes contained in the tax roll.

**History:** 1987 a. 378; 1991 a. 39.

**74.45 Certificate of delinquent taxes; endorsement of treasurer's bond.** **(1) CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER.** After the taxation district treasurer transfers the tax roll under s. 74.12 or 74.43, the county treasurer shall prepare a certificate of the amount that is delinquent on real property and the amount that is not delinquent but payable in subsequent instalments on real property and the amount of delinquent special assessments, special charges and special taxes.

**(2) ENDORSEMENT OF TAXATION DISTRICT TREASURER'S BOND.** After the taxation district treasurer has fulfilled the requirements for settlement with the county under s. 74.25 or 74.30, the county treasurer if requested to do so, shall endorse the bond of the taxation district treasurer executed under s. 70.67 (1) as satisfied and paid. The endorsement fully discharges the taxation district treasurer and his or her sureties from the obligations of the bond, unless the return of the taxation district treasurer under s. 74.43 is false. If the return is false, the bond continues in force and the taxation district treasurer and his or her sureties are subject to action upon the bond for all deficiencies and damages resulting from the false return.

**History:** 1987 a. 378; 1991 a. 39.

**74.47 Interest and penalty on delinquent amounts.** **(1) INTEREST.** The interest rate on delinquent general property taxes, special charges, special assessments and special taxes included in the tax roll for collection is one percent per month or fraction of a month.

**(2) PENALTY ALLOWED.** (a) Any county board and the common council of any city authorized to act under s. 74.87 may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the interest under sub. (1), on any delin-

quent general property taxes, special assessments, special charges and special taxes included in the tax roll.

(b) Any ordinance enacted under par. (a) may specify that the penalty under this subsection shall apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of the ordinance.

**(3) DISTRIBUTION.** (a) All interest and penalties collected by the county treasurer on payments of real property taxes and special taxes shall be retained by the county treasurer for the county.

(b) All interest and penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which settles for unpaid special assessments and special charges under s. 74.29 shall be retained by the county treasurer for the county.

(c) All interest on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges under s. 74.29 shall, along with the delinquent amounts that have been paid, be paid to the taxing jurisdiction which assessed the special assessment or special charge as follows:

1. If collected on or before July 31, as part of the settlement under s. 74.29.

2. If collected after July 31 and before issuance of the tax certificate under s. 74.57, on or before September 15.

(d) All interest and penalties on delinquent general property taxes, special assessments, special charges and special taxes collected on or before July 31 by the treasurer of a taxation district which has enacted an ordinance under s. 74.12 shall be retained by the taxation district treasurer for the taxation district.

(e) All interest and penalties on payments of delinquent personal property taxes collected by the taxation district treasurer shall be retained by the taxation district treasurer for the taxation district.

(f) All penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges shall be retained by the county treasurer for the county.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39.

**74.48 Penalty for transfer of ownership.** (1) If land that has been valued under s. 70.32 (2r) (b) is sold by a person who has owned it for less than 5 years and who has benefited from a value lower than that established by s. 70.32 (2r) (a), there is imposed on that person a penalty equal to 5% of the difference between the sale price of the agricultural land and the value that would be established for it under s. 70.32 (2r) (c) during the last year of the person's ownership.

(2) Any amount due under sub. (1) shall be paid to the department of revenue.

(3) The department of revenue shall administer the penalty under this section.

**History:** 1995 a. 27.

**74.49 Payment of delinquent taxes in instalments.**

**(1) INSTALMENTS ALLOWED.** Delinquent property taxes, special assessments, special charges and special taxes may be paid to the appropriate treasurer in partial payments of not less than \$20, unless the treasurer agrees to accept a lower amount.

**(2) PRINCIPAL AND INTEREST.** (a) The treasurer shall determine that portion of a partial payment to be applied as principal by dividing the amount of the partial payment by a figure which is the sum of one plus a figure which is the product of the number of months of delinquency, as determined under s. 74.11, 74.12 or 74.87:

1. Times 0.01, if no penalty under s. 74.47 (2) applies; or
2. Times a decimal which reflects the applicable percentage, if a penalty under s. 74.47 (2) applies.

(b) The amount of the payment that is in excess of the amount of principal determined under par. (a) is the interest and penalty accrued from the date of the delinquency on the amount of the partial payment which is principal. After any partial payment is made, subsequent determinations of interest and penalty shall be computed only on the unpaid balance of the principal, from the date of the delinquency as determined under s. 74.11, 74.12 or 74.87.

**History:** 1987 a. 378; 1991 a. 39.

**74.51 Discharge of delinquent taxes.** (1) PAYMENT TO DISCHARGE DELINQUENCY. Any person may, at any time before issuance of a tax certificate under s. 74.57, discharge delinquent real property taxes, special assessments, special charges or special taxes on real property by paying the delinquent amounts, together with interest and any penalty provided under s. 74.47 (2).

(2) RECEIPTS FOR TAXES PAID. After a payment is made under sub. (1), the treasurer shall execute duplicate receipts showing the name of the person making the payment, the date of the payment, the description of the property upon which the payment was made and the amount paid. One copy of the receipt shall be delivered to the person making the payment and the other copy filed in the treasurer's office.

**History:** 1987 a. 378.

**74.53 Personal liability for delinquent taxes and other costs.** (1) RECOVERY OF TAXES AND COSTS AGAINST PERSONS.

Except as provided in subs. (3) and (5), a county or a municipality may bring a civil action against a person to recover any of the following amounts that are included in the tax roll for collection and any of the amounts under pars. (b) and (c) that are not included in the tax roll for collection:

(a) Delinquent real property taxes, special charges, special assessments and special taxes, not including amounts under pars. (b) and (c), that were delinquent during the period that the person owned the property.

(b) The cost of razing and removing property and restoring the site to a dust-free and erosion-free condition incurred under s. 66.05 (2), (5), (8) (bg) or (10) or of filling an excavation incurred under s. 66.05 (6) if the person owned the property when the property was razed and removed and the site restored or the excavation was filled.

(c) The cost of abating a public nuisance under s. 254.595 or 823.04 if the person owned the property when the public nuisance was abated.

(2) COOWNER LIABILITY. Coowners of property are jointly and severally liable for the payment of real property taxes, assessments or costs collectible under sub. (1).

(3) LIMITATION. A county or a city authorized to act under s. 74.87 may not proceed against any person under sub. (1) for amounts under sub. (1) (a) unless the property against which the amounts are levied in the tax roll is included in a tax certificate issued under s. 74.57.

(4) RECOVERY LIMITED. A county or a municipality that proceeds against a property owner under this section may not recover more than the amount owed plus interest and penalties.

(5) PRIOR APPROVAL; NOTICE. No action may be commenced under sub. (1) for the amounts under sub. (1) (a) unless it is approved by the county board or the governing body of the municipality. The clerk shall mail, to the last-known address of the person against whom an action is proposed to be commenced, advance written notice of the time and place the county board will meet to consider approval of legal action. A county board or the governing body of the municipality may abrogate its duty to approve and notice each action to be commenced under sub. (1) by adopting an ordinance waiving the duty and specifying procedures by which an action under sub. (1) may be commenced.

(6) ACTION BY TAXING JURISDICTION. A taxing jurisdiction may bring a civil action under this section against a person to recover special assessments as defined in s. 75.36 (1) and special

charges levied by it for which the county or municipality did not settle in full or which were not fully paid by proceeds distributed under s. 75.05 or 75.36. Any amount recovered in an action under this subsection shall be reported to the county or city treasurer, who shall subtract it from the amount owed for purposes of sub. (4).

(7) **APPOINTMENT OF RECEIVER.** A court may appoint a receiver to take charge of property included in a tax certificate under s. 74.57 if a county or a city authorized to act under s. 74.87 proceeds against the owner of the property under this section. The receiver shall manage the property, collect rents and apply income to the payment of delinquent real property taxes.

**History:** 1987 a. 378; 1989 a. 104, 347, 359; 1993 a. 27, 382, 453, 491; 1997 a. 27.

Land contract vendor is not an owner of real estate under this section. *City of Milwaukee v. Greenberg*, 163 W (2d) 28, 471 NW (2d) 33 (1991).

**74.55 Action to collect delinquent personal property taxes.** (1) **CIVIL ACTION.** Delinquent personal property taxes, together with any interest and penalty under s. 74.47, may be recovered by the taxation district in a civil action, including an action under ch. 799, if the action is brought within 6 years after the January 1 of the year in which the taxes are required to be paid.

(2) **CERTAIN PROPERTY NOT EXEMPT FROM EXECUTION.** In a proceeding to enforce a judgment rendered in an action under this section to recover delinquent personal property taxes, the personal property on which the taxes were delinquent is not exempt from execution under s. 815.18.

**History:** 1987 a. 378.

## SUBCHAPTER VII

### ISSUANCE OF TAX CERTIFICATE

**74.57 Issuance of tax certificate.** (1) **ISSUANCE.** Annually, on September 1, the county treasurer shall issue to the county a tax certificate which includes all parcels of real property included in the tax roll for which real property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31.

(2) **EFFECT.** (a) Issuance of a tax certificate commences the redemption period on all real property included in the tax certificate unless s. 74.59 (2) applies.

(b) Two years after the issuance of the tax certificate, unless s. 74.59 (2) or 75.03 applies, the county is entitled, as to any property included in the tax certificate which has not been redeemed, to do any of the following:

1. Take a tax deed under s. 75.14.
2. Commence an action to foreclose the certificate under s. 75.19.
3. Commence an action to foreclose the tax lien represented by the certificate under s. 75.521.

(3) **CERTIFICATE NOT TRANSFERABLE.** The county may not sell, assign, or otherwise transfer a tax certificate. However, if a city authorized to act under s. 74.87 pays delinquent taxes under an agreement entered into under s. 74.83, the county treasurer shall issue or reissue tax certificates to the city on all property for which the delinquent taxes have been paid.

(4) **FORM.** (a) The tax certificate shall group by taxation district all parcels for which real property taxes, special assessments, special charges or special taxes remain unpaid.

(b) Unless it is issued by a city authorized to act under s. 74.87, the tax certificate shall:

1. Contain a legal description of each parcel of property.
2. For each parcel, state the amount of the unpaid real estate taxes, special assessments, special charges or special taxes and the date from which the interest and any penalty accrue.
3. State the earliest date upon which the county may be entitled to a tax deed or equivalent evidence of title.

(c) The format of the tax certificate shall be prescribed by the department of revenue under s. 70.09 (3).

(d) If a parcel of property is redeemed after the tax certificate is issued, the date on which the property was redeemed shall be noted on the certificate, together with the amount for which the property was redeemed.

(5) **CERTAIN LANDS EXEMPT.** This section does not apply to public lands held on contract, lands mortgaged to the state or lands subject to s. 74.65.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39.

**74.59 Notice of issuance of tax certificate.** (1) **NOTICE OF ISSUANCE OF TAX CERTIFICATE.** (a) Within 90 days after issuance of the tax certificate under s. 74.57, the county treasurer shall mail a notice to each owner of record, as shown in the tax roll, of property included in the certificate for which real property taxes, special assessments, special charges or special taxes remain unpaid as of the date the notice is mailed. Unless it is issued by a city authorized to act under s. 74.87, the notice shall state all of the following:

1. That real property taxes, special assessments, special charges or special taxes remain unpaid as of the date of mailing on property which the tax roll shows is owned by the addressee.
2. That the records showing the delinquency under subd. 1. are available for inspection in the treasurer's office.
3. That, on the previous September 1, a tax certificate was issued to the county for all property for which real property taxes, special assessments, special charges or special taxes remained unpaid at the close of business on August 31.
4. That failure to pay the delinquent real property taxes, special charges, special taxes or special assessments will result in eventual transfer, no earlier than 2 years after issuance of the tax certificate, of the ownership of the property to the county.

(b) The format of the notice under this subsection shall be prescribed by the department of revenue under s. 70.09 (3).

(2) **NOTICE NOT TIMELY MAILED.** If a treasurer fails to mail the notice required under sub. (1), the notice may be mailed later and the 2-year period of redemption commences on the date of the mailing.

(3) **AFFIDAVIT OF MAILING.** After completing the mailing under sub. (1) or (2), the treasurer, except the treasurer of a city authorized to proceed under s. 74.87, shall sign an affidavit attesting that the treasurer has complied with the mailing requirements under this section. The affidavit shall do all of the following:

- (a) Identify the property owners and the addresses to which the notice was mailed.
- (b) Contain a description of each parcel of property, as shown on the tax certificate, for which a notice was mailed.
- (c) State the amount of unpaid real property taxes, special assessments, special charges or special taxes for each description of property included under par. (b).

(4) **EFFECT OF NOT RECEIVING NOTICE.** Failure of a person to receive a notice under this section does not affect the ability of a county or city to acquire ownership of property for which a tax certificate has been issued.

**History:** 1987 a. 378; 1991 a. 39.

**74.61 Correction of description on tax certificate.**

(1) **ERROR DISCOVERED.** If the treasurer determines that the description of any property in a tax certificate is erroneous, the treasurer shall direct the assessor of the taxation district in which the property is located to prepare and deliver to the county treasurer an affidavit that provides a correct description of the property.

(2) **NOTICE TO INTERESTED PERSONS.** After the treasurer receives the affidavit, he or she shall notify any person with a recorded interest in the property that the description of the property is to be corrected as shown in the assessor's affidavit. The for-

mat of the notice shall be prescribed by the department under s. 70.09 (3). Notice shall be given as provided in s. 801.11 (4).

**(3) OBJECTION; COURT RESOLUTION.** Not more than 20 days after notice is given under sub. (2), any person with a recorded interest in the property may file with the treasurer a written objection to the proposed correction of the description of the property. If an objection is filed and cannot be resolved, the treasurer shall bring an action in circuit court to correct the property description.

**(4) NO OBJECTION; DESCRIPTION CORRECTED.** If no objection is made under sub. (3), the treasurer shall correct the description as prescribed in the affidavit of the assessor. The treasurer shall verify in writing on the tax certificate that the correction was made and shall sign the verification. Any tax certificate corrected under this section is valid as of the date the tax certificate was originally issued, and any tax deed or equivalent evidence of title issued on the corrected tax certificate is valid.

**History:** 1987 a. 378.

**74.63 Retention of tax certificate and other information.** Following issuance of a tax certificate under s. 74.57 and notice of issuance under s. 74.59, the treasurer shall retain all of the following:

- (1) The tax certificate.
- (2) The affidavit of mailing, executed under s. 74.59 (3).
- (3) The tax roll upon which were included the real property taxes, special charges, special taxes or special assessments for which the tax certificate was issued.

**History:** 1987 a. 378.

**74.65 Lands acquired by state. (1) EXCLUDED FROM TAX CERTIFICATE.** A tax certificate may not, at the time of issuance, include real property which was acquired by the state after taxes have become a lien on the property. Within a reasonable time after the tax roll in which the delinquent real property taxes, special charges, special taxes or special assessments charged to such property are included is delivered to the county treasurer under s. 74.43, or within a reasonable time after a delinquency occurs, if it occurs after delivery of the tax roll to the county treasurer, or, if the roll is retained by a city authorized to act under s. 74.87, on or before July 1, the treasurer shall certify to the state agency acquiring the property the amount of the delinquency, including interest and penalty, and include the description of the property contained in the tax roll. Within a reasonable time after receipt of the certification from the treasurer, the state agency shall transmit the certification and a voucher to the department of administration, directing that the amount of delinquency, including interest and penalty, be paid.

**(2) NO TAX DEEDS ISSUED.** No tax deed or equivalent evidence of title may be issued for real property which is acquired by the state after a tax certificate which included the property was issued. A state agency which purchases property which is included on an outstanding tax certificate shall pay to the treasurer an amount sufficient to redeem the property. If by mistake a tax deed or equivalent evidence of title is issued contrary to this subsection and the state brings an action to set aside the deed or equivalent evidence of title, the court shall require, as a condition of relief, that the state indemnify the county, city authorized to act under s. 74.87 or persons having an interest in the property which is founded upon the tax deed or equivalent evidence of title.

**(3) HOW LIENS PAID.** The amount of unpaid liens against property purchased by the state shall, when paid, be charged to the appropriation to which the purchase price is charged. Liens on property forfeited under s. 24.28 shall be paid out of the appropriation to which payments by the person forfeiting the property were credited.

**History:** 1987 a. 378.

## SUBCHAPTER VIII

## MISCELLANEOUS

**74.67 Effect on taxes of revision of taxing jurisdiction boundary.** A revision of the boundaries of a taxing jurisdiction after the January assessment date does not affect the levy or collection of property taxes based upon that assessment. Section 66.03 governs any adjustment of assets and liabilities following revision of the boundaries.

**History:** 1987 a. 378.

**74.69 Timely payment. (1) GENERAL RULE.** If payment is required by this chapter to be made by a taxpayer on or before a certain date, the payment is timely if it is mailed in a properly addressed envelope, postmarked before midnight of the last day prescribed for making the payment, with postage prepaid, and is received by the proper official not more than 5 days after the prescribed date for making the payment.

**(2) POSTAL SERVICE DELAY.** A payment which fails to satisfy the requirements of sub. (1) solely because of a delay or administrative error of the U.S. postal service shall be considered to be timely.

**(3) COUNTY DETERMINATION OF POSTAL SERVICE DELAY OR ERROR. (a)** In this subsection, “late payment” means a payment required under s. 74.11 or 74.12 which is not timely made under sub. (1).

**(b)** Any person required to pay interest or a penalty because of a late payment may, within 10 days of payment of interest or a penalty, but not later than December 1 of the year that the general property tax, special tax, special charge or special assessment was due, file a written request with the county treasurer requesting that the county board find that the late payment was timely under sub. (1) because the sole reason it was not timely was a delay or administrative error on the part of the U.S. postal service. The county board shall act on the request within 30 days after receipt of the request by the treasurer.

**(c)** The county board shall find that a late payment was timely under sub. (1) if it determines that the sole reason the payment was not timely was a delay or administrative error by the U.S. postal service. If it so finds, the county board shall direct that any interest or penalty paid because of the late payment be reimbursed to the taxpayer by the taxation district or county which collected the interest or penalty. A taxation district treasurer or county treasurer shall comply with a directive issued under this paragraph within 10 days.

**(d)** The county board may delegate the authority to make a determination under this subsection to any committee of the county board or committee or official of the county.

**(e)** This subsection does not affect the authority of a taxation district treasurer or county treasurer to consider payment timely under sub. (1) if the treasurer concludes that the payment fails to satisfy the requirements of sub. (1) solely due to a delay or administrative error by the U.S. postal service.

**(f)** This section does not apply to a city authorized to proceed under s. 74.87.

**History:** 1987 a. 378.

**74.71 Treasurer’s receipts.** When a taxation district treasurer pays money to a county treasurer under this chapter, the county treasurer shall give the taxation district treasurer a receipt prescribed by the department of revenue for the amount paid.

**History:** 1987 a. 378; 1991 a. 39.

**74.73 Rights of occupant or tenant who pays taxes.** An occupant or tenant of property who pays real property taxes, special assessments, special charges or special taxes levied against

the property, including any interest or penalties, may recover the amounts paid, plus interest at the rate of 1.0% per month or portion of a month, from the person under whom he or she is an occupant or tenant. Unless otherwise agreed between the parties, the occupant or tenant may deduct the amounts paid, plus interest, from rental payments otherwise due to the person under whom he or she is an occupant or tenant.

**History:** 1987 a. 378.

**74.75 Vacancies in office; how taxes collected.** If property within a taxation district is not assessed because of a vacancy in a county, city, village or town office, the department of revenue shall appoint a person certified under s. 73.09 to perform the functions of the office of assessor. If property taxes, special charges, special assessments or special taxes are not collected on property because of a vacancy in a city, other than a city authorized to proceed under s. 74.87, village or town office, the county treasurer shall perform the functions of taxation district treasurer.

**History:** 1987 a. 378.

**74.77 Effect on lien of payment of taxes by lienholder.**

**(1) PAYMENT INCREASES LIEN.** A person who holds a lien on real property and pays real property taxes, special assessments, special charges or special taxes levied against the property or any interest or penalty increases the amount of his or her most senior lien against the property by the amount paid, plus interest at the rate of 1.0% per month or fraction of a month. An increase in the amount of a lien by this section does not affect the priority or enforcement of the lien.

**(2) APPLICABILITY.** This section applies to all payments made by lien holders, regardless of whether they are made against current amounts, delinquent amounts or in redemption under ch. 75.

**History:** 1987 a. 378.

**74.79 Lienholder may contest tax. (1)** Any person who holds a lien on real property has the remedies of a property owner to contest, as to that property, the legality or validity of any real property tax, special assessment, special charge or special tax or the validity of a tax certificate issued under s. 74.57.

**(2)** A county to which a tax certificate has been issued under s. 74.57 has the remedies of a property owner to contest, as to any property included in the tax certificate, the assessed value of the property and the legality or validity of any real property tax, special assessment, special charge or special tax.

**History:** 1987 a. 378; 1993 a. 453.

## SUBCHAPTER IX

### EXCEPTIONS FOR 1ST CLASS CITIES

**74.81 Procedure in authorized city.** In any city authorized by its charter to sell land for nonpayment of city taxes, the provisions of this subchapter relating to the time and place of payment and returns and settlements of the taxes and charges in the duplicate county tax roll shall apply in order to conform as nearly as may be to the procedure prescribed and followed under that charter, but otherwise the provisions of this subchapter shall govern.

**History:** 1987 a. 378.

**74.83 Agreements.** Any 1st class city may enter into agreements to pay delinquent state, county, metropolitan sewerage district and technical college district real or personal property taxes, including accrued interest and penalties thereon, applicable to property located in that city at any stage in the proceedings for collection and enforcement of those taxes and thereafter collect and enforce those taxes, including interest and penalties on them, in its own name in accordance with any of the procedures or remedies applicable to the collection and enforcement of delinquent city, state, county, metropolitan sewerage district and technical college district taxes under this chapter and ch. 75.

**History:** 1987 a. 378; 1993 a. 399, 491.

**74.87 Payments in authorized cities. (1) DEFINITION.** In this section, “city” means a city authorized by its charter to sell land for nonpayment of taxes.

**(2) WHEN PAYABLE GENERALLY.** Except as provided in subs. (3) and (4), in a city, general property taxes, special charges and special assessments shall be paid to the city treasurer on or before January 31.

**(3) OPTIONAL PAYMENT SCHEDULE. (a)** The common council of a city may, by ordinance, permit payment in 10 equal instalments, without interest, of general property taxes, special charges and special assessments of the city, other than for special assessments for which no payment extension is allowed. Each instalment shall be paid on or before the last day of each month from January through October. Taxes on personal property may be paid in instalments under this subsection if, on or before January 31 of the year in which the tax becomes due, the taxpayer has first paid to the city treasurer taxes on personal property levied by all taxing jurisdictions other than the city. The amounts and time of payment of city general property taxes, special assessments and charges in the city tax roll shall be as provided in the charter of the city.

**(4) OPTIONAL PAYMENT SCHEDULE FOR CERTAIN TAXES AND CHARGES.** The common council of a city may, by ordinance, permit the payment in 7 equal instalments, without interest, of a portion of all general property taxes and special charges in the duplicate county tax roll or of any tax or charge levied by a metropolitan sewerage district under ss. 66.88 to 66.918. Each instalment shall be paid on or before the last day of each month from January through July.

**(5) EXERCISE OF INSTALMENT OPTION.** The taxpayer may exercise the option provided under sub. (3) or (4) by making the first instalment payment on or before January 31 of the year in which the general property taxes, special assessments or special charges are due.

**(6) LATE PAYMENT OF INSTALMENTS. (a)** If one instalment only is not paid on the due date, that instalment is not delinquent and does not render the unpaid balance delinquent, but the instalment shall be collected, together with interest and penalty as provided under s. 74.47 from the day following the due date.

**(b)** If a 2nd instalment under sub. (3) is not paid on the due date, the city treasurer shall declare the unpaid balance delinquent and the general property taxes, special assessments and special charges shall be collected by the city treasurer together with interest and penalty as provided under s. 74.47 from the preceding February 1.

**(c)** If a 2nd instalment under sub. (4) is not paid on the due date, the entire unpaid balance is delinquent and shall be returned to the county treasurer for collection.

**(d)** If the final instalment is not paid by the end of the month following the due date, the delinquent unpaid balance shall be collected, with interest and penalty as provided under s. 74.47, from the preceding February 1.

**(7) PAYMENT CONSIDERED TIMELY.** A payment is timely under subs. (2) to (4) under any of the following conditions:

**(a)** It is mailed in a properly addressed envelope and received by the city treasurer with postage prepaid and the envelope is postmarked before midnight of the last date prescribed for making the payment.

**(b)** It is received by the city treasurer by mail or otherwise within 5 days of the prescribed date.

**(c)** If the only reason that the requirements of par. (a) or (b) are not met is delay by, or an administrative error of, the U.S. postal service.

**(8) RETURN OF TAX ROLL.** On or before February 25, the treasurer of a city acting under this section shall return the duplicate county tax roll to the county treasurer. The city treasurer shall collect delinquent city general property taxes, special assessments and special charges as provided in the city charter, except that the city treasurer shall certify all delinquent taxes levied by a metro-

politan sewerage district that is created under ss. [66.88](#) to [66.918](#) to the county treasurer for collection.

**History:** [1987 a. 378](#); [1991 a. 39](#).