

# 1999 ASSEMBLY BILL 89

February 4, 1999 - Introduced by Representatives ZIEGELBAUER, M. LEHMAN, AINSWORTH, BOCK, HANDRICK, MUSSER, PLALE, PLOUFF, POWERS, RYBA, STASKUNAS, SYKORA and WASSERMAN. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 74.11 (7), 74.11 (8), 74.12 (7), 74.12 (8), 74.47 (title) and 74.47  
2 (1) of the statutes; **relating to:** late payment of property taxes.

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### *Analysis by the Legislative Reference Bureau*

Under current law, late payments of property taxes are subject to interest and penalties. Under this bill, the governing bodies of the units of government to which the taxes are to be paid may, by ordinance, provide that payments that are not timely subject to the taxpayer only to interest but not to a penalty.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 74.11 (7) of the statutes is amended to read:  
4 **74.11 (7) DELINQUENT LATE FIRST INSTALMENT.** If the first instalment of taxes on  
5 real property or improvements on leased land is not paid on or before January 31,  
6 the entire amount of the taxes remaining unpaid is delinquent as of February 1,  
7 except that, if the governing body of the unit of government to which the taxes are

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1 to be paid so authorizes by ordinance, that instalment is not delinquent and does not  
2 render the unpaid balance delinquent, but the instalment shall be collected, together  
3 with interest on the unpaid instalment at the applicable rate under s. 74.47 (1), from  
4 February 1.

5 **SECTION 2.** 74.11 (8) of the statutes is amended to read:

6 74.11 **(8)** DELINQUENT OR LATE 2ND INSTALMENT. If the 2nd instalment of taxes  
7 on real property or improvements on leased land is not paid on or before July 31, the  
8 entire amount of the taxes remaining unpaid is delinquent as of August 1 and  
9 interest and penalties are due under sub. (11), except that if the governing body of  
10 the unit of government to which taxes are to be paid so authorizes by ordinance and  
11 if the first instalment was timely paid the 2nd instalment is not delinquent, but the  
12 instalment shall be collected, together with interest on the unpaid instalment at the  
13 applicable rate under s. 74.47 (1), from July 31.

14 **SECTION 3.** 74.12 (7) of the statutes is amended to read:

15 74.12 **(7)** DELINQUENT LATE FIRST INSTALMENT. If the first instalment of real  
16 property taxes, personal property taxes on improvements on leased land or special  
17 assessments to which an instalment option pertains is not paid on or before January  
18 31, the entire amount of the remaining unpaid taxes or special assessments to which  
19 an instalment option pertains on that parcel is delinquent as of February 1, except  
20 that, if the governing body of the unit of government to which the taxes are to be paid  
21 so authorizes by ordinance, that instalment is not delinquent and does not render the  
22 unpaid balance delinquent, but the instalment shall be collected, together with  
23 interest on the unpaid instalment at the applicable rate under s. 74.47 (1), from  
24 February 1.

25 **SECTION 4.** 74.12 (8) of the statutes is amended to read:

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1           74.12 (8) DELINQUENT OR LATE 2ND OR SUBSEQUENT INSTALMENT. If the 2nd or any  
2 subsequent instalment payment of real property taxes, personal property taxes on  
3 improvements on leased land or special assessments to which an instalment option  
4 pertains is not paid by the due date specified in the ordinance, the entire amount of  
5 the remaining unpaid taxes or special assessments to which an instalment option  
6 pertains on that parcel is delinquent as of the first day of the month after the  
7 payment is due and interest and penalties are due under sub. (10), except that if the  
8 governing body of the unit of government to which the taxes are to be paid so  
9 authorizes by ordinance and if all of the previous instalments were timely paid the  
10 instalment that is not timely paid is not delinquent and does not render the unpaid  
11 balance delinquent, but the instalment shall be collected, together with interest on  
12 the unpaid instalment at the applicable rate under s. 74.47 (1), from the day after  
13 the instalment is due.

14           **SECTION 5.** 74.47 (title) of the statutes is amended to read:

15           **74.47 (title) Interest and penalty on delinquent or late amounts.**

16           **SECTION 6.** 74.47 (1) of the statutes is amended to read:

17           **74.47 (1) INTEREST.** The interest rate on delinquent and late general property  
18 taxes, special charges, special assessments and special taxes included in the tax roll  
19 for collection is one percent per month or fraction of a month.

20           **SECTION 7. Initial applicability.**

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

23           **(END)**