

12/29/98 4:37:40 PM

Page 1

1999 DRAFTING REQUEST**Bill**Received: **10/22/98**Received By: **shoveme**Wanted: **As time permits**

Identical to LRB:

For: **Robert Ziegelbauer (608) 266-0315**By/Representing: **Rep. Ziegelbauer**This file may be shown to any legislator: **NO**Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - property**

Extra Copies:

Topic:

Late payment of property taxes

Instructions:

See attached. Base bill on 1997 s0101/1 and a0292/1

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 12/9/98 jkreye 12/23/98	ygeller 12/25/98		_____			Local
/1			ismith 12/29/98	_____	lrb_docadmin 12/29/98	lrb_docadmin 12/29/98	

FE Sent For: **12/29/98.**

("1")

<END>

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1/?	shoveme	1 12/25 JLg	IS 12/29	IS/CH 12/29			

FE Sent For:

<END>



BOB ZIEGELBAUER

STATE REPRESENTATIVE • TWENTY FIFTH ASSEMBLY DISTRICT

DATE: October 15, 1998
TO: Marc Shovers
FROM: Rep. Bob Ziegelbauer
RE: Late Payment of Property Taxes

Enclosed you will find 1997 LRBa0292/1 and 1997 LRBs0101/1, relating to late payments of property taxes.

Please prepare a draft combining both LRBa0292/1 and LRBs0101/1.

As always, thank you in advance for your assistance. Please do not hesitate to call with any questions you may have.

*Now, to serve you better, call my office direct toll free at 1-888-529-0025
Please note my new E-mail address: Bob.Ziegelbauer@legis.state.wi.us
On July 26, 1997, the area code for northeastern Wisconsin changed from (414) to (920)
DISTRICT PHONE NUMBERS: (920) 684-6783 OR (920) 684-4362*

STATE CAPITOL: P.O. BOX 8953, MADISON, WI 53708 • (608) 266-0315 • FAX: (608) 266-0316
TOLL-FREE LEGISLATIVE HOTLINE: 1-800-362-9472 • E-mail: USWLSA25@BMMAIL.COM
DISTRICT: P.O. BOX 325, 1213 S. 8TH STREET, MANITOWOC, WI 54221-0325 ~~(414)~~ 684-6783 OR ~~(414)~~ 684-4362



ASSEMBLY SUBSTITUTE AMENDMENT,
TO 1997 ASSEMBLY BILL 155

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 payments of property taxes.

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) (title) DELINQUENT LATE FIRST INSTALMENT. If the first instalment of
5 taxes on real property or improvements on leased land is not paid on or before
6 January 31, ~~the entire amount of the taxes remaining unpaid is delinquent as of~~
7 ~~February 1~~ that instalment is not delinquent and does not render the unpaid balance
8 delinquent, but the instalment shall be collected, together with interest on the
9 unpaid instalment at the applicable rate under s. 74.47 (1), from February 1.

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

11 74.11 (8) (title) DELINQUENT OR LATE 2ND INSTALMENT. If the 2nd instalment of
12 taxes on real property or improvements on leased land is not paid on or before July

A

plain

plain

1 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1 and
 2 interest and penalties are due under sub. (11), except that if the first instalment was
 3 timely paid the 2nd instalment is not delinquent, but the instalment shall be
 4 collected, together with interest on the unpaid instalment at the applicable rate
 5 under s. 74.47 (1), from July 31.

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

7 74.12 (7) (title) ~~DELINQUENT~~ LATE FIRST INSTALMENT. If the first instalment of
 8 real property taxes, personal property taxes on improvements on leased land or
 9 special assessments to which an instalment option pertains is not paid on or before
 10 January 31, the entire amount of the remaining unpaid taxes or special assessments
 11 to which an instalment option pertains on that parcel is delinquent as of February
 12 that instalment is not delinquent and does not render the unpaid balance
 13 delinquent, but the instalment shall be collected, together with interest on the
 14 unpaid instalment at the applicable rate under s. 74.47 (1), from February 1.

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

16 74.12 (8) (title) ~~DELINQUENT OR LATE~~ 2ND OR SUBSEQUENT INSTALMENT. If the 2nd
 17 or any subsequent instalment payment of real property taxes, personal property
 18 taxes on improvements on leased land or special assessments to which an instalment
 19 option pertains is not paid by the due date specified in the ordinance, the entire
 20 amount of the remaining unpaid taxes or special assessments to which an instalment
 21 option pertains on that parcel is delinquent as of the first day of the month after the
 22 payment is due and interest and penalties are due under sub. (10), except that if all
 23 of the previous instalments were timely paid the instalment that is not timely paid
 24 is not delinquent and does not render the unpaid balance delinquent, but the

B

plan

C

D

1 instalment shall be collected, together with interest on the unpaid instalment at the
2 applicable rate under s. 74.47 (1), from the day after the instalment is due.

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

4 **74.47 (title) Interest and penalty on delinquent or late amounts.**

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

6 **74.47 (1) INTEREST.** The interest rate on delinquent and late general property
7 taxes, special charges, special assessments and special taxes included in the tax roll
8 for collection is one percent per month or fraction of a month.

9 **SECTION 6. Initial applicability.**

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

12

(END)



ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT (LRBs0107/1),
TO 1997 ASSEMBLY BILL 155

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 1, line 6: restore the stricken material.

3 2. Page 1, line 7: delete "~~February 1~~" and substitute "February 1, except that,
4 if the governing body of the unit of government to which the taxes are to be paid so
5 authorizes by ordinance.".

6 3. Page 2, line 2: after "that" insert "if the governing body of the unit of
7 government to which the taxes are to be paid so authorizes by ordinance and".

8 4. Page 2, line 10: on lines 10 and 11, restore the stricken material.

9 5. Page 2, line 12: before "that" insert ", except that, if the governing body of
10 the unit of government to which the taxes are to be paid so authorizes by ordinance.".

1999

Date (time) needed _____

LRB - 0627 1 1

BILL

JK : jlg : _____

Use the appropriate components and routines developed for bills.

AN ACT . . . [generate catalog] *to repeal . . . ; to renumber . . . ; to consolidate and renumber . . . ; to renumber and amend . . . ; to consolidate, renumber and amend . . . ; to amend . . . ; to repeal and recreate . . . ; and to create . . .* of the statutes; relating to: *late payment of property taxes.*

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

Analysis by the Legislative Reference Bureau

For the 3 titles used in an analysis, in the component bar:

For the main heading [old =M], execute: create → anal: → title: → head

For the subheading [old =S], execute: create → anal: → title: → sub

For the sub-subheading [old =P], execute: create → anal: → title: → sub-sub

attached

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

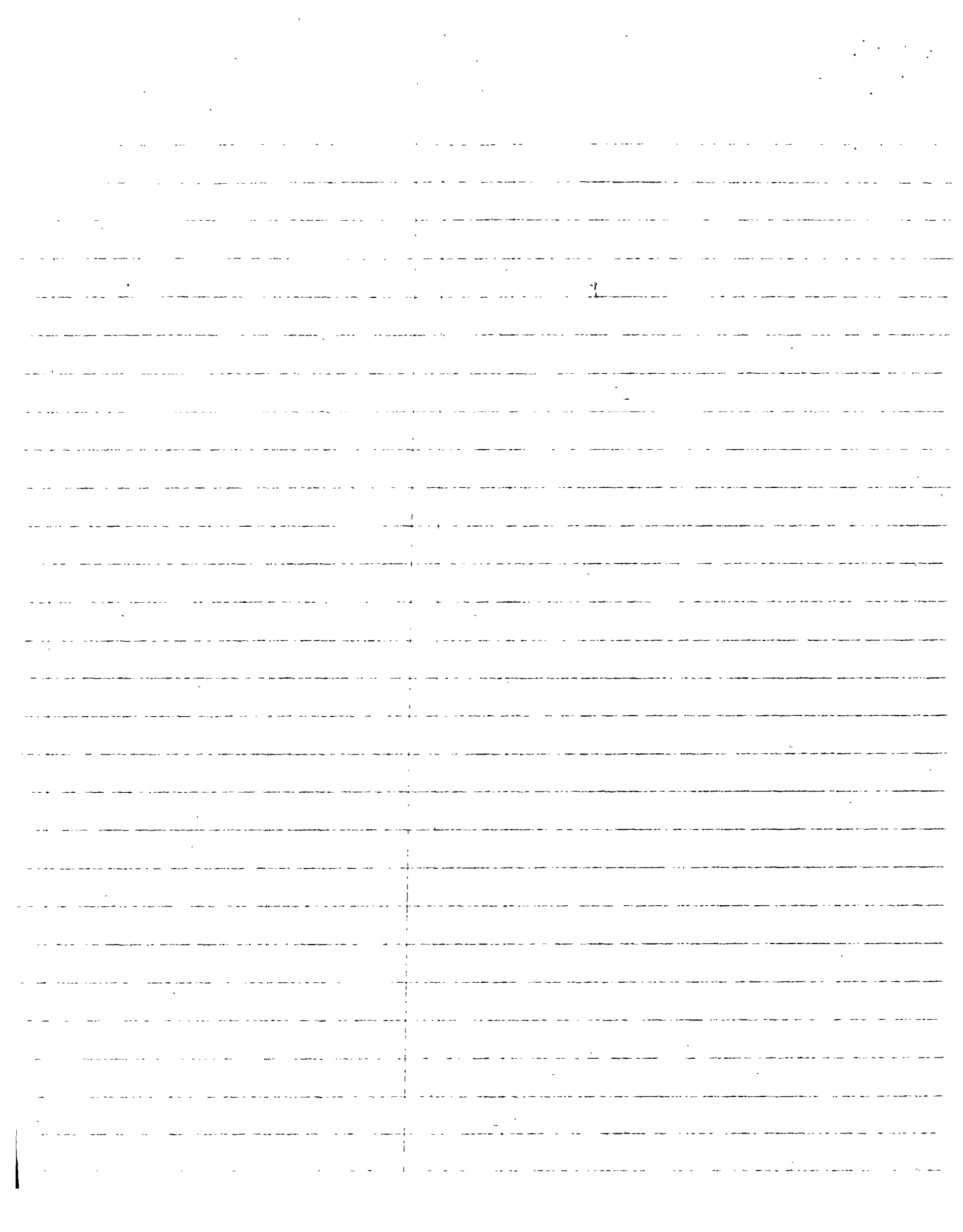
SECTION #.



ANALYSTS

¶ 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 the taxpayer only to interest but not to a penalty.

¶ FE-L



Section #. 74.11 (7) of the statutes is amended to read:

74.11 (7) ~~DELINQUENT~~ ^{WARRANT} ~~FIRST INSTALMENT~~ ^{LATE}. 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.

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

all
underscores

except that, if the governing body of the unit of government to which the taxes are to be paid ⁵⁰/₂₀ authorizes by ordinance, that instalment ^{is} ~~is~~ not delinquent and does not render the unpaid ^{balance} ~~balance~~ delinquent, but the instalment shall be ^{collected} ~~collected~~, together with interest on the unpaid instalment at the applicable rate under s. 74.47(1), from February 1st.

Section #. 74.11 (8) of the statutes is amended to read:

MAAD
CS FOR LATE

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).

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

except that if the governing body of the unit of government to which taxes are to be paid so authorizes by ordinance and if the first instalment was timely paid the 2nd instalment is not delinquent, but the instalment shall be collected, together with interest on the unpaid instalment at the applicable rate under s. 74.47(1), from July 31

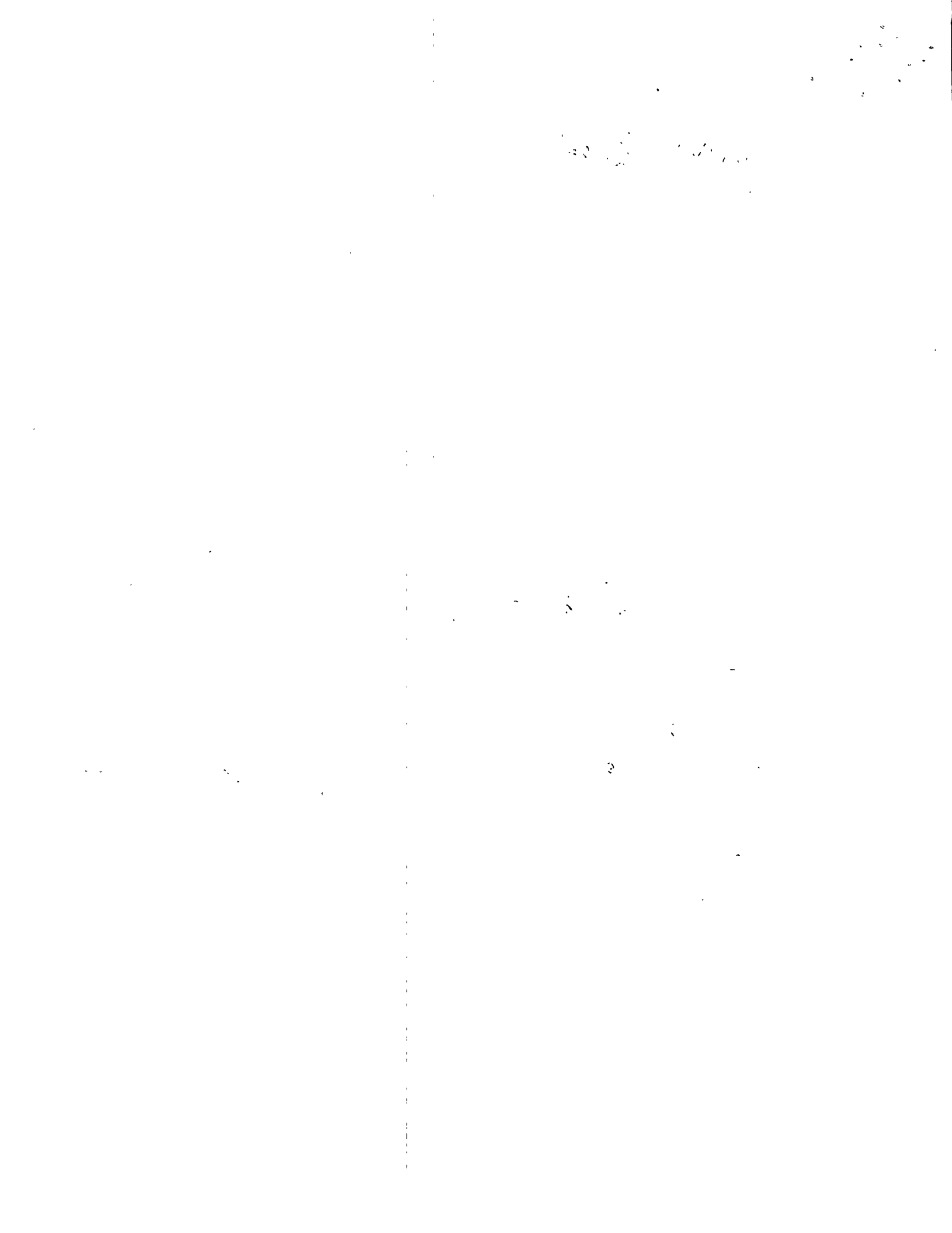
Section #. 74.12 (7) of the statutes is amended to read:

~~DELINQUENT~~ LATE

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

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

except that, if the governing body of the unit of government to which the taxes are to be paid ^{so} authorized by ordinance, that instalment is not delinquent and does not render the unpaid balance delinquent, but the instalment shall be collected, together with interest on the unpaid instalment at the applicable rate under s. 74.47(1), from February!



Section #. 74.12 (8) of the statutes is amended to read:

~~74.12 (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).

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

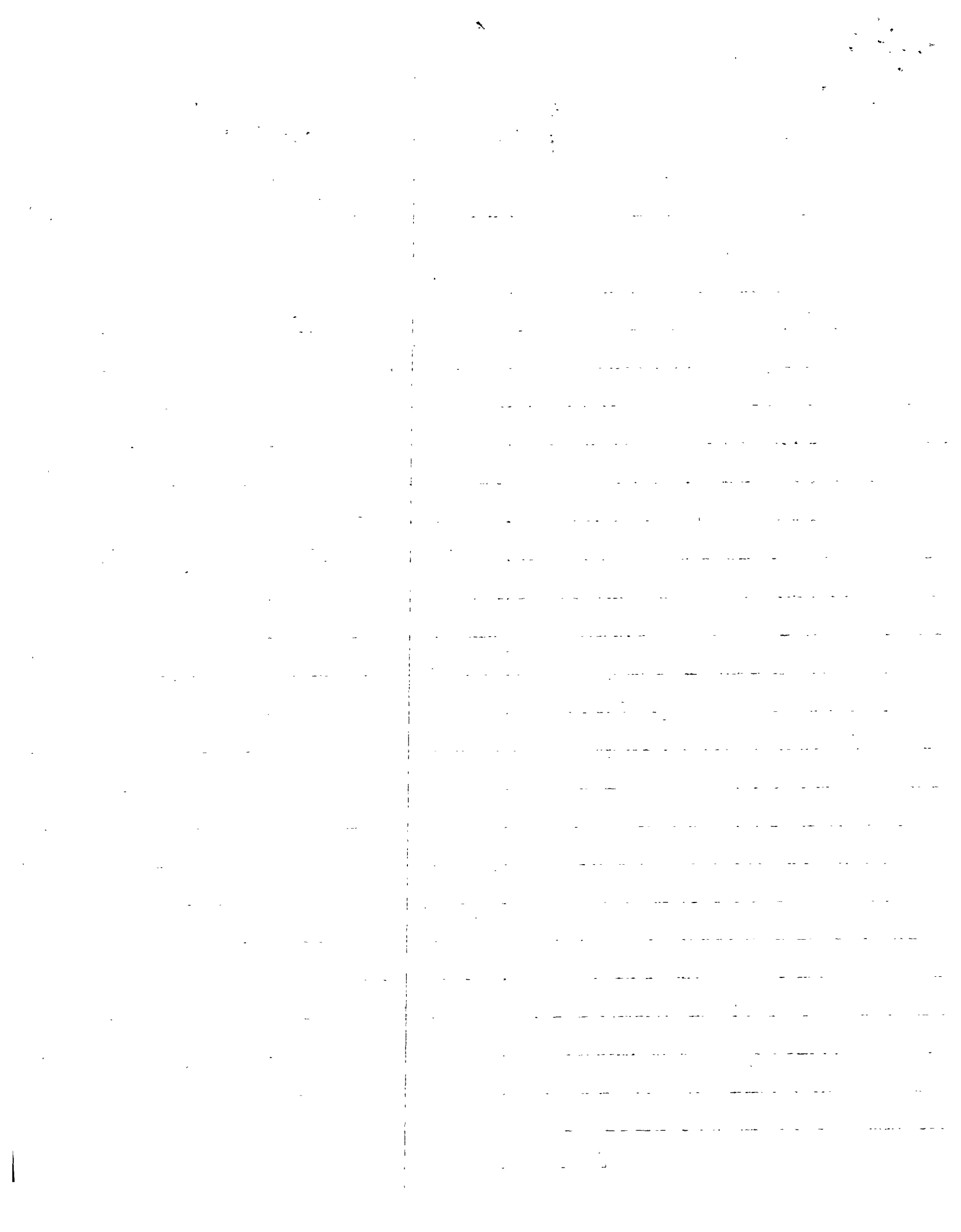
except that if the governing body of the unit of government to which the taxes are to be paid so authorizes by ordinance and if all of the previous instalments were timely paid the instalment that is not timely paid is not delinquent and does not render the unpaid balance delinquent, but the instalment shall be collected, together with interest on the unpaid instalment at the applicable rate under s. 74.47(1), from the day after the instalment is due

SECTION 74.47 (Title)⁴ of the statutes is amended to read:

plain
↓
(Title)

or late ✓

74.47 Interest and penalty on delinquent amounts.



Section #. ^X74.47 of the statutes is amended to read:

(1)

and late

~~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.



INITIAL APPLICABILITY

1. In the component bar:

For the action phrase, execute: create → action: → *NS: → inappl

For the budget action phrase, execute: create → action: → *NS: → 93XX

For the text, execute: create → text: → *NS: → inappl

2. Nonstatutory subunits are numbered automatically if "(#1)", "(#2)", etc., is filled in. Below, for the budget, fill in the 9300 department code; and fill in "____" or "()" only if a "frozen" number is needed.

SECTION # **[93** **]**. Initial applicability;

(#1) ()

The treatment of sections

of the statutes

first applies to

1. In the component bar:

For the action phrase, execute: create → action: → *NS: → inappl

For the text, execute: create → text: → *NS: → inappl

2. Nonstatutory subunits are numbered automatically if "(#1)", "(#2)", etc., is filled in. Below, fill in "____" or "()" only if a "frozen" number is needed.

SECTION # . Initial applicability;

(#1) ()

applies to taxes based on the assessment as of the
January 1 after publication. This act first ap-
plies to

(END)



**SUBMITTAL
FORM**

LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and **sign** on the appropriate line(s) below.

Date: 12/29/98

To: Representative Ziegelbauer

Relating to LRB drafting number: LRB-0627

Topic

Late payment of property taxes

Subject(s)

Tax - property

1. **JACKET** the draft for introduction _____
in the **Senate** ____ or the **Assembly** (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____.
A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction yes _____.
If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney
Telephone: (608) 266-0129



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION
REFERENCE SECTION
FAX.

(608) 266-3561
(608) 266-0341
(608) 266-5648

ATTY PETER J. DYKMAN
ACTING CHIEF

LRB
2

February 8, 1999

MEMORANDUM

To: Representative Ziegelbauer

Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **1999 AB 89** (LRB 99-0627/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

February 5, 1999

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun ^{YEB}
Department of Revenue

SUBJECT: Technical and Policy Memorandum on LRB 0627/1 - Late Payment of Property Taxes Subject to Interest Only

We have the following concerns with LRB 0627/1:

1. The bill grants a total exemption from penalties for certain taxes. Is that the intent of the author? For example, installments due on July 31 but not paid timely are defined in the bill as "late" and as such, never incur penalties.
2. The bill has the potential for a municipality and a county to enact ordinances that may be in conflict. At page 1, line 7; page 2, lines 10 and 20; and page 3, line 8; since "unit of government" refers to both a municipality and the overlying county, the units could enact ordinances that conflict. For example, a municipality could enact an ordinance allowing late, penalty-free first installments while the overlying county might impose a penalty on the entire unpaid property tax.

Since counties are more financially vulnerable than municipalities regarding delinquent taxes, we feel that county interests should take precedence, and that municipalities should not be authorized to deny counties this revenue source.

If you have questions regarding this technical memorandum, please contact Blair Kruger at 266-1310.

YEB:BK:ds
t:\fsn06271.tec

