

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB89)

Received: 02/25/99

Received By: jkreyc

Wanted: As time permits

Identical to LRB:

For: Jeffrey Plale (608) 266-0610

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreyc

May Contact: Roy De La Rosa

Alt. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Allow municipalities to suspend penalties on late tax installments for 60 days

Instructions:

See Attached

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>
/?	jkreyc 02/26/99	chanaman 02/28/99		_____			
/1			hhagen 03/1/99	_____	gretskl 03/1/99	gretskl 03/1/99	lrb_docadmin 03/1/99

FE Sent For:

<END>

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB89)

Received: 02/25/99

Received By: jkreye

Wanted: As time permits

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/?	jkreye	1, 2/23 jlg	3/1	1/15/3/1			

FE Sent For:

<END>



INTERGOVERNMENTAL RELATIONS

Office of the County Executive

2/24/99

*Rep. Phelan gives OK to sponsor
statement - today + no application
to final meeting.*

TO: Representative Michael Lehman
CHAIRMAN, WAYS AND MEANS COMMITTEE

FROM: Roy de la Rosa, Director, Intergovernmental Relations

DATE: February 24, 1999

IN RE: ASSEMBLY BILL 89

On behalf of Milwaukee County, I would like to express opposition to Assembly Bill 89.

The bill proposes to allow local municipalities the opportunity by ordinance to lessen the fiscal impact of a missed tax installment payment. This proposed legislation would allow municipal treasurers to enforce only interest, not penalty on a missed installment. Since Milwaukee County does not collect the property tax on the normal installment schedule, this legislation would not initially impact County operations, i.e. the Treasurers' Office.

However, it will become problematic to Milwaukee County in August of each year when Milwaukee County is required to pick-up municipalities delinquent taxes. At this point, the Milwaukee County Treasurers' Office becomes directly involved in collection of delinquent taxes and would be negatively impacted by AB 89. The Treasurers' Office would then be faced with determining which of the 18 communities in Milwaukee County passed an ordinance, and manually determine what the amount due is at any point in time. That would be required since our computer system assumes all tax delinquents are charged an equal amount of interest and penalty.

In other words, the more the tax collection process can be standardized, the better it is to administer.

Ways and Means Committee
February 24, 1999
Page Two

I would like to suggest, for your consideration, amendment language which eliminate Milwaukee County concerns to AB 89. Should the committee adopt the following type of amendment language Milwaukee County would not be impacted:

"Whenever a municipality passes an enabling ordinance, the penalty allowance can only be valid for a period of 60 days, and it can not apply on the last installment"

The rationale of this amendment is that in Milwaukee County 60 days is the normal minimal period between the due dates of the first, second and third installments. This amendment may still cause problems for other counties that do collect municipal taxes.

Thank you for the opportunity to reflect Milwaukee County's concerns with AB 89.

AB-89 Ziegelbauer

offering an amendment ←

Roy Delarson - in contact with Plale

Milw - delinquent taxes ~~of~~ made good after 3rd
payment
(or 10 pay plan)

has 18 municipalities
↳ admin. response.

414-278-4095

call Roy (and verify with Plale)

Q: is the intent of the amendment that a
municipality can only suspend the penalty
for 60 days?

(ie, any balance not paid within 60 days
of the due date is subject to
penalty?)

1999

Date (time) needed

Soon

LRB a 0111 1 1

AMENDMENT

JK:cmh:
+ jlg

See form AMENDMENTS — COMPONENTS & ITEMS.

S (A) AMENDMENT

TO S A AMENDMENT (LRBa)

TO S A SUBSTITUTE AMENDMENT (LRBs)

TO 1999 SB SJR SR (AB) AJR AR 89 (LRB)

At the locations indicated, amend the bill as follows:
(fill ONLY if "engrossed" or "as shown by")

#. Page 2, line 7: delete "delinquent, but" and substitute "delinquent. instead,"

#. Page 2, line 11: delete "delinquent, but" and substitute "delinquent. instead,"

#. Page 2, line 13: after "31" insert "and penalties on the instalment remaining unpaid after September 30 at the applicable rate under s. 74.47(2)"

#. Page 2, line 22: delete "delinquent, but" and substitute "delinquent. instead,"

#. Page 3, line 9: delete ^{that} line # and substitute "authorizes by ordinance, all of the previous instalments were timely paid and the instalment that is not timely paid is not the final instalment of the year, the".



100



100

1999

Date (time) needed _____

LRB a 011111

JK: _____

AMENDMENT

See form **AMENDMENTS — COMPONENTS & ITEMS.**

S A AMENDMENT

TO S A AMENDMENT _____ (LRBa /),

TO S A SUBSTITUTE AMENDMENT _____ (LRBs /),

TO 1999 SB SJR SR AB AJR AR _____ (LRB- /)

At the locations indicated, amend the _____ as follows:

(fill ONLY if "engrossed" or "as shown by")

#. Page 3, line 11: delete "delinquent, but" and substitute "delinquent. Instead,". ✓

#. Page 3, line 13: after "due" insert ", and penalties, at the applicable rate under s. 74.47(2), on the instalment remaining unpaid 60 days after the instalment is due".

#. Page , line :

#. Page , line :

#. Page , line :

(End) ✓



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