

## 1999 ASSEMBLY BILL 692

February 1, 2000 - Introduced by Representatives HANDRICK, PETTIS, BRANDEMUEHL, GRONEMUS, GROTHMAN, GUNDERSON, HASENOHRL, KELSO, KREIBICH, F. LASEE, MUSSER, PLOUFF, SERATTI, SPILLNER, SYKORA and TOWNSEND, cosponsored by Senator ERPENBACH. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 74.11 (4), 74.11 (5), 74.12 (1) (a), 74.12 (6), 74.12 (6m), 74.12  
2 (7) and 74.12 (8); and **to create** 74.01 (1m), 74.11 (4m) and 74.12 (6d) of the  
3 statutes; **relating to:** the payment of personal property taxes on mobile homes.

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### *Analysis by the Legislative Reference Bureau*

Under current law, taxes on real property must be paid either in full on or before January 31 or in two equal instalments, with the first instalment due on or before January 31 and the second instalment due on or before July 31. The governing body of a taxation district may also enact an ordinance that allows the payment of taxes on real property in three or more instalments. Under current law, a mobile home is taxed as personal property and not as real property, if the mobile home is located on land that is not owned by the mobile home owner; if the mobile home is not set upon a foundation; or if the mobile home is not connected to utilities. Taxes on personal property must be paid in full on or before January 31.

Under this bill, personal property taxes on a mobile home must be paid either in full on or before January 31 or in two equal instalments, with the first instalment due on or before January 31 and the second instalment due on or before July 31. Under the bill, the governing body of a taxation district may also enact an ordinance that allows the payment of personal property taxes on a mobile home in three or more instalments.

**ASSEMBLY BILL 692**

For further information see the *state and 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:***

1           **SECTION 1.** 74.01 (1m) of the statutes is created to read:

2           74.01 **(1m)** “Mobile home” has the meaning given in s. 66.058 (1) (d).

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

4           74.11 **(4)** PERSONAL PROPERTY TAXES. All taxes on personal property, except those  
5 on improvements on leased land, and except as provided under sub. (4m), shall be  
6 paid in full on or before January 31.

7           **SECTION 3.** 74.11 (4m) of the statutes is created to read:

8           74.11 **(4m)** MOBILE HOMES. All personal property taxes on mobile homes that  
9 are personal property as described in s. 70.043 (2), shall be paid as provided under  
10 sub. (2).

11           **SECTION 4.** 74.11 (5) of the statutes is amended to read:

12           74.11 **(5)** WHEN NO INSTALMENTS. If the total real property tax levied on a parcel  
13 of property is less than \$100, or if the total property tax levied on an improvement  
14 on leased land is less than \$100, or if the total personal property tax levied on a  
15 mobile home that is personal property as described in s. 70.043 (2) is less than \$100.  
16 it shall be paid in full on or before January 31.

17           **SECTION 5.** 74.12 (1) (a) of the statutes is amended to read:

18           74.12 **(1)** (a) The governing body of any taxation district, except a taxation  
19 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real  
20 property and improvements on leased land ~~or~~; personal property taxes levied on a  
21 mobile home that is personal property as described in s. 70.043 (2); special

**ASSEMBLY BILL 692**

1 assessments; or ~~both these~~ all such taxes and assessments in 3 or more instalments.  
2 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such  
3 an ordinance applies to the collections of a calendar year only if it is enacted on or  
4 before August 15 of the preceding calendar year.

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

6 74.12 (6) PERSONAL PROPERTY TAXES. All personal property taxes, except those  
7 on improvements on leased land, and except as provided under sub. (6d), shall be  
8 paid in full on or before January 31.

9 **SECTION 7.** 74.12 (6d) of the statutes is created to read:

10 74.12 (6d) MOBILE HOMES. All personal property taxes on mobile homes under  
11 s. 70.043 (2), shall be paid as provided under sub. (4).

12 **SECTION 8.** 74.12 (6m) of the statutes is amended to read:

13 74.12 (6m) WHEN NO INSTALMENTS. If the total real property tax is less than  
14 \$100, or if the total property tax levied on an improvement on leased land is less than  
15 \$100, or if the total personal property tax levied on a mobile home that is personal  
16 property as described in s. 70.043 (2) is less than \$100, it shall be paid in full on or  
17 before January 31.

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

19 74.12 (7) DELINQUENT FIRST INSTALMENT. If the first instalment of real property  
20 taxes, personal property taxes on improvements on leased land, personal property  
21 taxes on a mobile home or special assessments to which an instalment option  
22 pertains is not paid on or before January 31, the entire amount of the remaining  
23 unpaid taxes or special assessments to which an instalment option pertains on that  
24 parcel is delinquent as of February 1.

25 **SECTION 10.** 74.12 (8) of the statutes is amended to read:

**ASSEMBLY BILL 692**

**SECTION 10**

1           74.12 (8) DELINQUENT 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, personal property taxes on a mobile home or special  
4 assessments to which an instalment option pertains is not paid by the due date  
5 specified in the ordinance, the entire amount of the remaining unpaid taxes or  
6 special assessments to which an instalment option pertains on that parcel is  
7 delinquent as of the first day of the month after the payment is due and interest and  
8 penalties are due under sub. (10).

9           **SECTION 11. Initial applicability.**

10           (1) This act first applies to the property tax assessments as of January 1, 2000.

11                           (END)