

1999 DRAFTING REQUEST

Bill

Received: **08/13/1999**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Joseph Handrick (608) 266-7141**

By/Representing: **randy**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - property**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

permit installment payments of personal property taxes on mobile homes

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>
/1	jkreye 08/18/1999	csicilia 08/25/1999	jfrantze 08/26/1999	_____	lrb-docadmin 08/26/1999	lrb-docadmin S&L 12/07/1999	
		j geller 08/26/1999		_____			

FE Sent For:

<END>

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1/?	jkreye	1 8/26 jlg	7/6 8/26	8/26 2/7/99			

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<END>

8-13-99

Randy Thorson from Rep. Handricki's office

▷ legislation to permit mobile home owners to pay personal property taxes on mobile homes in installments — twice a year; similar to real property taxes

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State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-34497

JK:.....

RMP Jlg

m 2-18-99

gen.

1 **AN ACT** ...; relating to: the payment of personal property taxes on mobile homes.

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.

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

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

2

SECTION 1. 74.11 (4) of the statutes is amended to read:

Section # 02, 74.01 (1m) Mobile home has the meaning given in s. 66.058(1)(d).

1 **74.11 (4) PERSONAL PROPERTY TAXES.** All taxes on personal property, except those
 2 on improvements on leased land, and except as provided under sub. (4m), shall be
 3 paid in full on or before January 31.

4 **SECTION 2.** 74.11 (4m)^x of the statutes is created to read:

5 **74.11 (4m) MOBILE HOMES.** All personal property taxes on mobile homes ^{that are personal property} ~~under~~ ^{as assessed in}
 6 s. 70.043 (2), shall be paid as provided under sub. (2).

7 **SECTION 3.** 74.11 (5)^x of the statutes is amended to read:

8 **74.11 (5) WHEN NO INSTALMENTS.** If the total real property tax levied on a parcel
 9 of property is less than \$100, or if the total property tax levied on an improvement
 10 on leased land is less than \$100, or if the total personal property tax levied on a
 11 mobile home under s. 70.043 (2) is less than \$100, ^{that is personal property as described in} it shall be paid in full on or before
 12 January 31.

13 **SECTION 4.** 74.12 (1) (a)^x of the statutes is amended to read:

14 **74.12 (1) (a)** The governing body of any taxation district, except a taxation
 15 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real
 16 property and improvements on leased land ~~or; personal property taxes levied on a~~
 17 ~~mobile home under s. 70.043(2);~~ ^{that is personal property as described in} ~~special assessments; or both those all such~~ taxes and
 18 assessments in 3 or more instalments. An ordinance enacted under this paragraph,
 19 or any repeal of, or amendment to, such an ordinance applies to the collections of a
 20 calendar year only if it is enacted on or before August 15 of the preceding calendar
 21 year.

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

23 **74.12 (6) PERSONAL PROPERTY TAXES.** All personal property taxes, except those
 24 on improvements on leased land, and except as provided under sub. (6d), shall be
 25 paid in full on or before January 31.

SEC # CR; 74.12 (6d)

1 74.12 (6d) MOBILE HOMES. All personal property taxes on mobile homes under
2 s. 70.043 (2), shall be paid as provided under sub. (4).

3 SECTION 6. 74.12 (6m)^x of the statutes is amended to read:

4 74.12 (6m) WHEN NO INSTALMENTS. If the total real property tax is less than
5 \$100, or if the total property tax levied on an improvement on leased land is less than

6 \$100, or if the total nersonal property tax levied on a mobile home under s. 70.043
7 (2) is less than \$100, it shall be paid in full on or before January 31.

8 SECTION 7. 74.12 (7)^x of the statutes is amended to read:

9 74.12 (7) DELINQUENT FIRST INSTALMENT. If the first instalment of real property
10 taxes, personal property taxes on improvements on leased land, personal property
11 taxes on a mobile home or special assessments to which an instalment option
12 pertains is not paid on or before January 31, the entire amount of the remaining
13 unpaid taxes or special assessments to which an instalment option pertains on that
14 parcel is delinquent as of February 1.

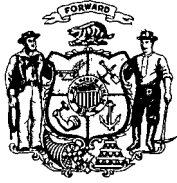
15 SECTION 8. 74.12 (8)^x of the statutes is amended to read:

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

24 SECTION 9. Initial applicability.

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

2 (END)



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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

LEGAL SECTION (608) 266-3561
REFERENCESECTION (608) 266-0341
FAX (608) 266-5646

STEPHEN R MILLER
CHIEF



February 28, 2000

MEMORANDUM

To: Representative Handrick

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

Subject: Technical Memorandum to **1999 AB 692** (LRB 99-3449/1)

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.

M E M O R A N D U M

February 24, 2000

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun *YEB*
Department of Revenue

SUBJECT: Technical Memorandum on AB 692 - Expand Methods of Payment of Property Taxes on Mobile Homes

AB 692 does not amend s. 74.29 to require counties to settle for personal property taxes on mobile homes along with real property taxes and special taxes.

Under AB 692, the treatment of property tax installments and delinquent taxes for mobile homes that are classified as personal property generally parallels that for improvements on leased land that are classified as personal property. However, under s. 74.1 1(6), installments of taxes on improvements on leased land are paid to the taxation district treasurer while under AB 692 second installments of mobile home taxes would be paid to the county treasurer.

Administrative costs of AB 692 may be reduced by requiring taxation district treasurers to collect second installments of taxes on mobile homes in the same manner as installments of taxes on improvements on leased land.

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

YEB:BPK:dls
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