

2001 DRAFTING REQUEST

Bill

Received: 01/24/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Michael Lehman (608) 267-2367

By/Representing: andrew

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:

Late payment of property taxes

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>
/P1	jkreye 02/05/2001	gilfokm 02/19/2001	pgreensl 02/26/2001	_____	lrb_docadmin 02/26/2001		Local
	jkreye 03/05/2001	gilfokm 03/05/2001		_____			
/1	jkreye 03/05/2001	gilfokm 03/05/2001	pgreensl 03/05/2001	_____	lrb_docadmin 03/05/2001		Local
/2			pgreensl 03/06/2001	_____	lrb_docadmin 03/06/2001	lrb_docadmin	Local 03/06/2001

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	jkreye 03/05/2001	gilfokm 03/05/2001		<u>3/6</u>			
/1		<i>1/2 - 3/ King 15-01</i>	pgreensl 03/05/2001	<u>P8/15</u>	lrb_docadmin 03/05/2001		Local

*3/5  
P8*

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<END>

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**Pre Topic:**

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**Topic:**

Late payment of property taxes

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**Instructions:**

See Attached

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/P1	jkreye 02/05/2001	gilfokm 02/19/2001	pgreensl 02/26/2001	<i>3/15</i>	lrb_docadmin 02/26/2001		Local

FE Sent For:

*1-3/king  
15-01*

*3/5*

*pg/jk*  
<END>

*pg*

### 2001 DRAFTING REQUEST

#### Bill

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1?	jkreye	1/11-2/19/01 King	2/26 pg	2/26 pg/RS			

FE Sent For:

<END>

**Kreye, Joseph**

---

**From:** Nowlan, Andrew  
**Sent:** Tuesday, January 23, 2001 3:41 PM  
**To:** Kreye, Joseph  
**Subject:** Drafting Request

99-0627/1

Joe,

Mickey has a drafting request. It is the same issue as 1999 AB 89, the late payment of property taxes. I have attached a word document that explains what we would like to see in the draft. There is no rush on this draft. If you have any questions, please let me know.



Installation Payment of  
Propert...

Andrew Nowlan  
[Andrew.Nowlan@legis.state.wi.us](mailto:Andrew.Nowlan@legis.state.wi.us) (work)  
[Fourlakes\\_99@yahoo.com](mailto:Fourlakes_99@yahoo.com) (home)

## **Installment Payment of Property Taxes-**

This provision would apply only if approved through a local ordinance. Otherwise, existing law remains in place.

**Purpose-** To allow taxpayer to retain the ability to utilize installment payment method if they are late in making their first installment payment.

- 1) First installment payment must be made within 3 working days of due date, otherwise current law takes effect.
- 2) Taxpayer must pay 1% penalty of full property tax due (plus 0.5% local penalty). If taxpayer makes full 1<sup>st</sup> installment payment within 3 day window, interest and penalties are suspended.
- 3) Taxpayer must not have had late property tax payment in the previous 5 years.
- 4) Taxpayer must have used installment method the previous year.
- 5) If taxpayer makes first installment within 3-day window, taxpayer acknowledges due date of 2<sup>nd</sup> installment.



JK  
RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 2-5-01

gan

1 AN ACT ...; relating to: late installment payments of property taxes.

*Analysis by the Legislative Reference Bureau*

Under current law, a person who owes property taxes may either pay the taxes in full no later than January 31 or in two equal installments with the first installment to be paid no later than January 31 and the second installment to be paid no later than July 31. Late property tax payments are subject to interest and penalties.

Under this bill, a governing body of a unit of government to which property taxes are to be paid, may, by ordinance, provide that a late first property tax installment is not subject to interest and penalties, if the installment is paid no later than February 3, the taxpayer made timely property tax payments in each of the previous ~~two~~ <sup>five</sup> years, and the taxpayer paid property taxes by installments in the previous year. Under the bill, a governing body of a unit of government to which property taxes are to be paid ~~may~~ <sup>may</sup>, by ordinance, provide that a late second property tax installment is subject to interest but not to penalties.

For further information see the *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:*

SEC. #. AM; 74.11 (7) (title) Ins. Dm-1

2 SECTION 1. 74.11 (7) of the statutes is renumbered 74.11 (7) (a) and amended

3 to read:



Dm-1

74.11 (7) <sup>(title)</sup> DELINQUENT OR LATE FIRST INSTALMENT

§ 74.11 (7) (a) ~~If Except as provided in par.~~

(b), 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.

SECTION 2. 74.11 (7) (b) of the statutes is created to read:

74.11 (7) (b) The governing body of a unit of government to which the taxes are to be paid under par. (a) may authorize, by ordinance, that a payment under par. (a) that is received no later than February 3 is not delinquent and does not render the balance delinquent, if the taxpayer made timely property tax payments in each of the previous 5 years and the taxpayer made payments under sub. (2) (b) in the previous year. A governing body shall not collect interest on any payment made under this paragraph.

SECTION 3. 74.11 (8) of the statutes is amended to read:

74.11 (8) DELINQUENT OR LATE 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), 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.

SEC. #. AM; 74.12 (7) (title)

Ins. Dm-2

SECTION 4. 74.12 (7) of the statutes is renumbered 74.12(7)(a) and amended to read:

Dm-2

§ 74.12 (B)(7)

74.12 (7) (title) DELINQUENT OR LATE FIRST INSTALMENT

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(a) If Except as provided in par. (b), 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 1.

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

SECTION 5. 74.12 (7) (b) of the statutes is created to read:

74.12 (7) (b) The governing body of a unit of government to which the taxes are to be paid under par. (a) may authorize, by ordinance, that a payment under par. (a) that is received no later than February 3 is not delinquent and does not render the balance delinquent, if the taxpayer made timely property tax payments in each of the previous 5 years and the taxpayer made payments under sub. (2) (b) in the previous year. A governing body shall not collect interest on any payment made under this paragraph.

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

74.12 (8) DELINQUENT OR LATE 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), 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

24

1 instalment that is not timely paid is not delinquent and does not render the unpaid  
 2 balance delinquent, but the instalment shall be collected, together with interest on  
 3 the unpaid instalment at the applicable rate under s. 74.47 (1), from the day after  
 4 the instalment is due.

5 SECTION 7. 74.47 (title) of the statutes is amended to read:

6 74.47 (title) **Interest and penalty on delinquent or late amounts.**

7 SECTION 8. 74.47 (1) of the statutes is amended to read:

8 74.47 (1) INTEREST. The interest rate on delinquent and late general property  
 9 taxes, special charges, special assessments and special taxes included in the tax roll  
 10 for collection is ~~one percent~~ <sup>plain 2</sup> ~~1/2~~ per month or fraction of a month.

11 SECTION 9. **Initial applicability.**

12 (1) This act first applies to taxes based on the assessment as of January 1, 2001.

13

(END)

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-2221/1<sup>PS</sup>dn

JK:.....

*km g*

Representative Michael Lehman:

Please review this draft carefully to ensure that it is consistent with your intent.  
Please contact me if you have any questions.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-2221/P1dn

JK:kmg:pg

February 26, 2001

Representative Michael Lehman:

Please review this draft carefully to ensure that it is consistent with your intent.  
Please contact me if you have any questions.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.state.wi.us](mailto:joseph.kreye@legis.state.wi.us)

3-5-01

Pl.

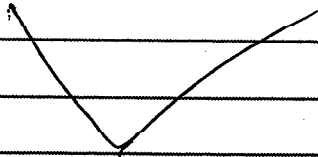
222 / — Andrew — M Lehman  
207-2367

— #

if late — within 3 days

— used installment previous year

— used previous 5 years



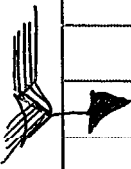
2nd installment

can use installment

but must pay <sup>penalty</sup> payment &

interest on ~~the~~ installment.

↳ based on the full amount.





PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

that is not paid by January 31  
is not delinquent, but is still

Payments not received on the due  
date are considered delinquent and

SOON

in 3-5-01

Sen. Cat

1 AN ACT to renumber and amend 74.11 (7) and 74.12 (7); to amend 74.11 (7)  
2 (title), 74.11 (8), 74.12 (7) (title), 74.12 (8), 74.47 (title) and 74.47 (1); and to  
3 create 74.11 (7) (b) and 74.12 (7) (b) of the statutes; relating to: late  
4 installment payments of property taxes.

than

**Analysis by the Legislative Reference Bureau**

Under current law, a person who owes property taxes may either pay the taxes in full no later than January 31 or in two equal installments with the first installment to be paid no later than January 31 and the second installment to be paid no later than July 31. ~~Late property tax payments~~ are subject to interest and penalties.

Under this bill, a governing body of a unit of government to which property taxes are to be paid may, by ordinance, provide that a ~~late~~ first property tax installment ~~is not~~ subject to interest and penalties, if the installment is paid no later than February 3, the taxpayer made timely property tax payments in each of the previous five years, and the taxpayer paid property taxes by installments in the previous year. Under the bill, a governing body of a unit of government to which property taxes are to be paid may, by ordinance, provide that a late second property tax installment is subject to interest ~~but not to~~ penalties.

not delinquent but is

For further information see the *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:***

1 SECTION 1. 74.11 (7) (title) of the statutes is amended to read:

2 74.11 (7) (title) DELINQUENT OR LATE FIRST INSTALLMENT.

3 SECTION 2. 74.11 (7) of the statutes is renumbered 74.11 (7) (a) and amended  
4 to read:

5 74.11 (7) (a) If Except as provided in par. (b), if the first instalment of taxes on  
6 real property or improvements on leased land is not paid on or before January 31,  
7 the entire amount of the taxes remaining unpaid is delinquent as of February 1.

8 SECTION 3. 74.11 (7) (b) of the statutes is created to read:

9 74.11 (7) (b) The governing body of a unit of government to which the taxes are  
10 to be paid under par. (a) may authorize, by ordinance, that a payment under par. (a)  
11 that is received no later than February 3 is not delinquent and does not render the  
12 balance delinquent, if the taxpayer made timely property tax payments in each of the  
13 previous 5 years and the taxpayer made payments under sub. (2) (b) in the previous

14 year. A governing body shall ~~not~~ collect interest <sup>and penalties changed from February</sup> on any payment made under this  
15 paragraph. <sup>based on the full amount of the taxes due</sup>

16 SECTION 4. 74.11 (8) of the statutes is amended to read:

17 74.11 (8) DELINQUENT OR LATE 2ND INSTALLMENT. If the 2nd <sup>installment</sup> of taxes  
18 on real property or improvements on leased land is not paid on or before July 31, the  
19 entire amount of the taxes remaining unpaid is delinquent as of August 1 and  
20 interest and penalties are due under sub. (11), except that if the governing body of  
21 the unit of government to which taxes are to be paid so authorizes by ordinance and



1 if the first installment was timely paid the 2nd installment is not delinquent, but the  
 2 installment shall be collected, together with interest <sup>and penalties</sup> on the unpaid installment at  
 3 the applicable rate under s. 74.47 (1), from July 31.

4 **SECTION 5.** 74.12 (7) (title) of the statutes is amended to read:

5 74.12 (7) (title) DELINQUENT FIRST OR LATE INSTALLMENT.

6 **SECTION 6.** 74.12 (7) of the statutes is renumbered 74.12 (7) (a) and amended  
 7 to read:

8 74.12 (7) (a) If Except as provided in par. (b), if the first installment <sup>installment</sup> of real  
 9 property taxes, personal property taxes on improvements on leased land or special  
 10 assessments to which an installment <sup>installment</sup> option pertains is not paid on or before January  
 11 31, the entire amount of the remaining unpaid taxes or special assessments to which  
 12 an installment <sup>installment</sup> option pertains on that parcel is delinquent as of February 1.

13 **SECTION 7.** 74.12 (7) (b) of the statutes is created to read:

14 74.12 (7) (b) The governing body of a unit of government to which the taxes are  
 15 to be paid under par. (a) may authorize, by ordinance, that a payment under par. (a)  
 16 that is received no later than February 3 is not delinquent and does not render the  
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 18 previous 5 years and the taxpayer made payments under sub. (2) (b) in the previous  
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21 **SECTION 8.** 74.12 (8) of the statutes is amended to read:

22 74.12 (8) DELINQUENT OR LATE 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
 23 subsequent installment <sup>installment</sup> payment of real property taxes, personal property taxes on  
 24 improvements on leased land or special assessments to which an installment <sup>installment</sup> option  
 25 pertains is not paid by the due date specified in the ordinance, the entire amount of

*installment*

1 the remaining unpaid taxes or special assessments to which an ~~instalment~~ option  
 2 pertains on that parcel is delinquent as of the first day of the month after the  
 3 payment is due and interest and penalties are due under sub. (10), except that if the  
 4 governing body of the unit of government to which the taxes are to be paid so  
 5 authorizes by ordinance and if all of the previous installments were timely paid the  
 6 installment that is not timely paid is not delinquent and does not render the unpaid  
 7 balance delinquent, but the installment shall be collected, together with interest on  
 8 the unpaid installment at the applicable rate under s. 74.47 (1), from the day after  
 9 the installment is due.

*and penalties*

10 **SECTION 9.** 74.47 (title) of the statutes is amended to read:

11 **74.47 (title) Interest and penalty on delinquent or late amounts.**

12 **SECTION 10.** 74.47 (1) of the statutes is amended to read:

13 **74.47 (1) INTEREST.** The interest rate on delinquent and late general property  
 14 taxes, special charges, special assessments and special taxes included in the tax roll  
 15 for collection is one percent per month or fraction of a month.

16 **SECTION 11. Initial applicability.**

17 (1) This act first applies to taxes based on the assessment as of January 1, 2001.

18 (END)



# 2001 BILL

m 3-5-01

500N

Gen. Cat.

1 **AN ACT** *to renumber and amend* 74.11 (7) and 74.12 (7); *to amend* 74.11 (7)  
 2 (title), 74.11 (8), 74.12 (7) (title), 74.12 (8), 74.47 (title) and 74.47 (1); and *to*  
 3 *create* 74.11 (7) (b) and 74.12 (7) (b) of the statutes; **relating to:** late  
 4 installment payments of property taxes.

### *Analysis by the Legislative Reference Bureau*

Under current law, a person who owes property taxes may either pay the taxes in full no later than January 31 or in two equal installments with the first installment to be paid no later than January 31 and the second installment to be paid no later than July 31. Payments not received on the due date are considered delinquent and are subject to interest and penalties.

Under this bill, a governing body of a unit of government to which property taxes are to be paid may, by ordinance, provide that a first property tax installment that is not paid by January 31 is not delinquent, but is still subject to interest and penalties, if the installment is paid no later than ~~February 25~~ the taxpayer made timely property tax payments in each of the previous five years, and the taxpayer paid property taxes by installments in the previous year. Under the bill, a governing body of a unit of government to which property taxes are to be paid may, by ordinance, provide that a late second property tax installment is not delinquent but is subject to interest and penalties.

three business days after January 31

**BILL**

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:***

1           **SECTION 1.** 74.11 (7) (title) of the statutes is amended to read:

2           74.11 (7) (title) DELINQUENT OR LATE FIRST INSTALLMENT.

3           **SECTION 2.** 74.11 (7) of the statutes is renumbered 74.11 (7) (a) and amended  
4 to read:

5           74.11 (7) (a) ~~If Except as provided in par. (b), if the first instalment~~ installment  
6 of taxes on real property or improvements on leased land is not paid on or before  
7 January 31, the entire amount of the taxes remaining unpaid is delinquent as of  
8 February 1.

*business days after January 31*

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

10           74.11 (7) (b) The governing body of a unit of government to which the taxes are  
11 to be paid under par. (a) may authorize, by ordinance, that a payment under par. (a)  
12 that is received no later than ~~February 3~~ is not delinquent and does not render the  
13 balance delinquent, if the taxpayer made timely property tax payments in each of the  
14 previous 5 years and the taxpayer made payments under sub. (2) (b) in the previous  
15 year. A governing body shall collect interest and penalties charged from February  
16 1 on any payment made under this paragraph based on the full amount of the taxes  
17 due.

18           **SECTION 4.** 74.11 (8) of the statutes is amended to read:

19           74.11 (8) DELINQUENT OR LATE 2ND INSTALLMENT. If the 2nd instalment  
20 installment of taxes on real property or improvements on leased land is not paid on  
21 or before July 31, the entire amount of the taxes remaining unpaid is delinquent as

**BILL**

1 of August 1 and interest and penalties are due under sub. (11), except that if the  
 2 governing body of the unit of government to which taxes are to be paid so authorizes  
 3 by ordinance and if the first installment was timely paid the 2nd installment is not  
 4 delinquent, but the installment shall be collected, together with interest and  
 5 penalties on the unpaid installment at the applicable rate under s. 74.47 (1), from  
 6 July 31.

7 **SECTION 5.** 74.12 (7) (title) of the statutes is amended to read:

8 74.12 (7) (title) DELINQUENT FIRST OR LATE INSTALLMENT.

9 **SECTION 6.** 74.12 (7) of the statutes is renumbered 74.12 (7) (a) and amended  
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11 74.12 (7) (a) ~~If Except as provided in par. (b), if the first instalment~~ installment  
 12 of real property taxes, personal property taxes on improvements on leased land or  
 13 special assessments to which an ~~instalment~~ installment option pertains is not paid  
 14 on or before January 31, the entire amount of the remaining unpaid taxes or special  
 15 assessments to which an ~~instalment~~ installment option pertains on that parcel is  
 16 delinquent as of February 1. *— business days after January 31*

17 **SECTION 7.** 74.12 (7) (b) of the statutes is created to read:

18 74.12 (7) (b) The governing body of a unit of government to which the taxes are  
 19 to be paid under par. (a) may authorize, by ordinance, that a payment under par. (a)  
 20 that is received no later than ~~February 3~~ *February 3* is not delinquent and does not render the  
 21 balance delinquent, if the taxpayer made timely property tax payments in each of the  
 22 previous 5 years and the taxpayer made payments under sub. (2) (b) in the previous  
 23 year. A governing body shall collect interest and penalties charged from February  
 24 1 on any payment made under this paragraph based on the full amount of the taxes  
 25 due.





# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
5TH FLOOR  
MADISON, WI 53701-2037

STEPHEN H. MILLER  
CHIEF

LEGAL SECTION: (608) 266-3561  
LEGAL FAX: (608) 264-6948

March 6, 2001

### MEMORANDUM

To: Representative M. Lehman

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-2221 Latc payment of property taxes

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY  JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 266-5648

STEPHEN R. MILLER  
CHIEF

May 4, 2001

## MEMORANDUM

**To:** Representative Michael Lehman

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

**Subject:** Technical Memorandum to **2001 AB-335** (LRB-2221/2)

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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

May 1, 2001

**TO:** Joe Kreye  
Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical and Policy Memorandum on AB 335 - Late Payment of Property Taxes  
Subject to Interest Only

We have the following concerns with AB 335:

1. At page 2, line 17, and page 3, line 25, it is not clear whether the "full amount of taxes due" refers to the January 31 installment amount or the entire unpaid balance.
2. Page 2, lines 10-11, and page 4, lines 9-10, refer to a unit of government to which the taxes are to be paid. Is it the author's intent that only counties and municipalities that allow multiple installments would be authorized to enact an ordinance under the bill? Since timely first installments are paid to the taxation district but delinquent first installments are paid to the county, it is not clear whether 2-installment municipalities could enact an ordinance under the bill.
3. At page 3, line 5, and page 4, line 14, reference is made to sec. 74.47(1), which establishes the interest rate only. Reference should also be made to sec. 74.47(2), which provides the penalty.
4. The bill provides that certain unpaid taxes would never become delinquent. Is that the intent of the author? For example, under the bill, a county may enact an ordinance providing that, so long as the first installment is timely paid, the second installment will not be delinquent.

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

DC: