

## 2001 ASSEMBLY BILL 702

January 4, 2002 – Introduced by Representatives PETTIS, MUSSER, RYBA and FREESE, cosponsored by Senator DARLING. Referred to Committee on Ways and Means.

1     **AN ACT** *to repeal* 74.11 (4), 74.11 (11) (b) and 74.12 (6); and *to amend* 74.11 (2)  
2             (intro.), 74.11 (5), 74.11 (7), 74.11 (8), 74.11 (10) (a), 74.11 (11) (a), 74.12 (1) (a),  
3             74.12 (6m), 74.12 (7), 74.12 (8) and 74.12 (9) (a) of the statutes; **relating to:** the  
4             payment of personal property taxes.

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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 installments, with the first installment due on or before January 31, and the second installment 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 installments. Under current law, taxes on personal property must be paid in full on or before January 31.

Under this bill, taxes on personal property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment 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 taxes on personal property in three or more installments.

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:***

**ASSEMBLY BILL 702****SECTION 1**

1           **SECTION 1.** 74.11 (2) (intro.) of the statutes is amended to read:

2           74.11 **(2)** REAL PROPERTY, PERSONAL PROPERTY AND LEASED IMPROVEMENT TAXES.

3 (intro.) All taxes on real property, on personal property, and on improvements on  
4 leased land shall be paid in one of the following ways:

5           **SECTION 2.** 74.11 (4) of the statutes is repealed.

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

7           74.11 **(5)** ~~WHEN NO INSTALMENTS~~ INSTALLMENTS. If the total real property tax  
8 levied on a parcel of property is less than \$100, or if the total personal property tax  
9 levied on an item of personal property is less than \$100, or if the total property tax  
10 levied on an improvement on leased land is less than \$100, it shall be paid in full on  
11 or before January 31.

12           **SECTION 4.** 74.11 (7) of the statutes is amended to read:

13           74.11 **(7)** DELINQUENT FIRST ~~INSTALMENT~~ INSTALLMENT. If the first ~~instalment~~  
14 installment of taxes ~~on real property or improvements on leased land under sub. (2)~~  
15 (b) is not paid on or before January 31, the entire amount of the taxes remaining  
16 unpaid is delinquent as of February 1.

17           **SECTION 5.** 74.11 (8) of the statutes is amended to read:

18           74.11 **(8)** DELINQUENT 2ND ~~INSTALMENT~~ INSTALLMENT. If the 2nd ~~instalment~~  
19 installment of taxes ~~on real property or improvements on leased land under sub. (2)~~  
20 (b) is not paid on or before July 31, the entire amount of the taxes remaining unpaid  
21 is delinquent as of August 1 and interest and penalties are due under sub. (11).

22           **SECTION 6.** 74.11 (10) (a) of the statutes is amended to read:

23           74.11 **(10)** (a) If all special assessments, special charges, and special taxes ~~and~~  
24 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the

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1 due date, the amounts unpaid are delinquent as of the day after the due date of the  
2 first instalment installment or of the lump-sum payment.

3 **SECTION 7.** 74.11 (11) (a) of the statutes is amended to read:

4 74.11 (11) (a) All real property taxes, personal property taxes, special charges,  
5 and special taxes that become delinquent shall be paid, together with interest and  
6 penalties charged from the preceding February 1, to the county treasurer. All special  
7 assessments that become delinquent shall be paid, together with interest and  
8 penalties charged from the day after the due date of the first instalment or of the  
9 lump-sum payment.

10 **SECTION 8.** 74.11 (11) (b) of the statutes is repealed.

11 **SECTION 9.** 74.12 (1) (a) of the statutes is amended to read:

12 74.12 (1) (a) The governing body of any taxation district, except a taxation  
13 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real  
14 property ~~and, personal property~~, improvements on leased land ~~or, special~~  
15 assessments, ~~or both those all such~~ taxes and assessments in 3 or more instalments  
16 installments. An ordinance enacted under this paragraph, or any repeal of, or  
17 amendment to, such an ordinance applies to the collections of a calendar year only  
18 if it is enacted on or before August 15 of the preceding calendar year.

19 **SECTION 10.** 74.12 (6) of the statutes is repealed.

20 **SECTION 11.** 74.12 (6m) of the statutes is amended to read:

21 74.12 (6m) ~~WHEN NO INSTALMENTS~~ INSTALLMENTS. If the total real property tax  
22 is less than \$100, or if the total personal property tax levied on an item of personal  
23 property is less than \$100, or if the total property tax levied on an improvement on  
24 leased land is less than \$100, it shall be paid in full on or before January 31.

25 **SECTION 12.** 74.12 (7) of the statutes is amended to read:

