

**2001 DRAFTING REQUEST**

**Bill**

Received: 10/09/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Mark Pettis (608) 267-2365

By/Representing: don

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Paying personal property taxes in installments

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**Instructions:**

See Attached

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**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 10/10/2001	rschlue 10/16/2001	pgreensl 10/16/2001	_____	lrb_docadmin 10/16/2001	lrb_docadminS&L 12/14/2001	

FE Sent For:

<END>

→ At Intro.

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1?	jkreye	1 10/16 jld	10/16 Pg	10/16 SELF			

FE Sent For:

<END>

Mark Petlin - Don Nelson

- 2435/1

↳ take out the mobile home reference

create new LB

is that all personal property taxes

paid in installments like real property



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-3997??

JK:.....

JLD RMR

in 10-10-01  
soon

1 AN ACT ...; relating to: the payment of personal property taxes. ✓

**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.

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

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

3 74.11 (2) REAL PROPERTY, PERSONAL PROPERTY AND LEASED IMPROVEMENT TAXES.

4 (intro.) All taxes on real property, on personal property, and on improvements on

5 leased land shall be paid in one of the following ways:

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330.

1. SECTION 2. 74.11 (4) ~~of~~ <sup>X</sup> the statutes is repealed.

2. SECTION 3. 74.11 (5) <sup>✓</sup> of the statutes is amended to read:

3. 74.11 (5) ~~WHEN NO INSTALMENTS~~ INSTALLMENTS <sup>✓</sup>. If the total real property tax  
4. levied on a parcel of property is less than \$100, or if the total personal property tax  
5. levied on an item of personal property is less than \$100, or if the total property tax  
6. levied on an improvement on leased land is less than \$100, it shall be paid in full on  
7. or before January 31.

8. History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; <sup>✓</sup>1993 a. 330.

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

9. 74.11 (7) ~~DELINQUENT FIRST INSTALMENT~~ INSTALLMENT <sup>✓</sup>. If the first ~~instalment~~  
10. installment of taxes ~~on real property or improvements on leased land under sub. (2)~~  
11. <sup>✓</sup> (b) is not paid on or before January 31, the entire amount of the taxes remaining  
12. unpaid is delinquent as of February 1.

13. History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; <sup>✓</sup>1993 a. 330.

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

14. 74.11 (8) ~~DELINQUENT 2ND INSTALMENT~~ INSTALLMENT. If the 2nd ~~instalment~~  
15. installment of taxes ~~on real property or improvements on leased land under sub. (2)~~  
16. (b) is not paid on or before July 31, the entire amount of the taxes remaining unpaid  
17. is delinquent as of August 1 and interest and penalties are due under sub. (11).

18. History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; <sup>✓</sup>1993 a. 330.

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

19. 74.11 (10) (a) If all special assessments, special charges, ~~and special taxes and~~  
20. ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ <sup>✓</sup> are not paid in full on or before the  
21. due date, the amounts unpaid are delinquent as of the day after the due date of the  
22. first ~~instalment~~ installment or of the lump-sum payment.

23. History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; <sup>✓</sup>1993 a. 330.

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

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

7 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330.

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

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

9           74.12 (1) (a) The governing body of any taxation district, except a taxation  
10 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real  
11 property and, personal property improvements on leased land or, special  
12 assessments, or both these all such taxes and assessments in 3 or more ~~instalments~~  
13 installments. An ordinance enacted under this paragraph, or any repeal of, or  
14 amendment to, such an ordinance applies to the collections of a calendar year only  
15 if it is enacted on or before August 15 of the preceding calendar year.

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

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

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

18           74.12 (6m) ~~WHEN NO INSTALMENTS~~ INSTALLMENTS. If the total real property tax  
19 is less than \$100, or if the total personal property tax levied on an item of personal  
20 property is less than \$100, or if the total property tax levied on an improvement on  
21 leased land is less than \$100, it shall be paid in full on or before January 31.

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

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

23           74.12 (7) ~~DELINQUENT FIRST INSTALMENT~~ INSTALLMENT. If the first ~~instalment~~  
24 installment of real property taxes, personal property taxes ~~on improvements on~~

1. leased land or special assessments to which an instalment option pertains is not paid  
2 on or before January 31, the entire amount of the remaining unpaid taxes or special  
3 assessments to which an ~~instalment~~ installment option pertains on that parcel is  
4 delinquent as of February 1.

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

5 **SECTION 13.** 74.12 (8) of the statutes is amended to read:

6 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT ~~INSTALMENT~~ INSTALLMENT. If the 2nd  
7 or any subsequent ~~instalment~~ installment payment of real property taxes, personal  
8 property taxes ~~on improvements on leased land~~ or special assessments to which an  
9 ~~instalment~~ installment option pertains is not paid by the due date specified in the  
10 ordinance, the entire amount of the remaining unpaid taxes or special assessments  
11 to which an ~~instalment~~ installment option pertains on that parcel is delinquent as  
12 of the first day of the month after the payment is due and interest and penalties are  
13 due under sub. (10).

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

14 **SECTION 14.** 74.12 (9) (a) ✓ of the statutes is amended to read:

15 74.12 (9) (a) If all special assessments to which an ~~instalment~~ installment  
16 option does not pertain, special charges, and special taxes ~~and personal property~~  
17 ~~taxes~~ that are due under sub. (5) ✓ ~~or (6)~~ are not paid in full on or before January 31,  
18 the amounts unpaid are delinquent as of February 1.

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

19 **SECTION 15. Initial applicability.**

20 (1) This act first applies to the property tax assessments as of January 1, 2001. ✓

21

(END)





# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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

STEPHEN R. MILLER  
CHIEF

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

October 16, 2001

### MEMORANDUM

To: Representative Pettis

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-3997/1 Paying personal property taxes in installments

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

January 11, 2002

## MEMORANDUM

**To:** Representative Pettis

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

**Subject:** Technical Memorandum to **2001 AB-702** (LRB-3997/1)

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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

January 8, 2002

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Brian Pahnke  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 702 - Paying Personal Property Taxes in Instalments.

Under the bill, personal property taxes may be paid in two instalments. The second instalment as well as payments of interest and penalties on delinquent personal property taxes are to be paid to the county. However, the draft does not change the provision whereby the taxation district pays to the other taxing jurisdictions all personal property taxes included in the tax roll as part of the February settlement. Also, the draft does not amend s. 74.29, Wis. Stats., to include personal property tax collections and interest and penalties on delinquent personal property taxes as part of the August settlement. Thus, the municipality has paid in full all personal property taxes but does not receive second instalments or interest and penalty payments from the county.

The author may wish to consider the alternative whereby the second instalment of personal property taxes are collected by the taxation district. This would reduce administrative costs associated with the bill and would allow the same process that is in place for the payment of personal property taxes on improvements of leased land.

If you have questions regarding this technical memorandum, please contact Rebecca Boldt at 266-6785.