

2003 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB146)

Received: 07/01/2003

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Michael Lehman (608) 267-2367

By/Representing: bill ford

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: YES

Requester's email: Rep.LehmanM@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us
bill.ford@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Payment of personal 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>
/?	jkreye 07/01/2003	kfollett 07/02/2003		_____			
/1			rschluet 07/02/2003	_____	amentkow 07/02/2003	amentkow 07/02/2003	

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/2	jkreye 07/10/2003	kfollett 07/10/2003	jfrantze 07/11/2003	_____	lemery 07/11/2003	lemery 07/11/2003	

FE Sent For:

<END>

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			Jb 7/11	Jb/Cpk 7/11			

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1?	jkreye	11 kjf 7/2					

FE Sent For:

<END>

Bill Encl 6-0680 - ~~Delmar~~

sub ~~to~~ AB 146

incorporate ~~the~~ A - 0.550/1

city, village and town - don't have to settle in
month.

74.25 (i) (~~b~~) 1.

only to amount collected
in previous month

change August settlement to settle in
full in August.

50128/1

ASA _____

TO 2003 ASSEMBLY BILL 146

in 7-1-03

5000

March 13, 2003 - Introduced by Representatives PETTIS, MUSSER, ALBERS, A. WILLIAMS and SERATTI, cosponsored by Senator STEPP. Referred to Committee on Ways and Means.

re ju

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.

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:

ASSEMBLY BILL 146

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

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

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

SECTION 2. 74.11 (4) of the statutes is repealed.

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

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

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

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

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

74.11 (8) DELINQUENT 2ND INSTALLMENT. If the 2nd installment of taxes ~~on real property or improvements on leased land~~ under sub. (2) (b) 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).

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

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

INSERT 2-11 (11)

ASSEMBLY BILL 146

1 due date, the amounts unpaid are delinquent as of the day after the due date of the
2 first 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 installment 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 these~~ all such taxes and assessments in 3 or more installments.
16 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such
17 an ordinance applies to the collections of a calendar year only if it is enacted on or
18 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 INSTALLMENTS. If the total real property tax is less than
22 \$100, or if the total personal property tax levied on an item of personal property is
23 less than \$100, or if the total property tax levied on an improvement on leased land
24 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:

**ASSEMBLY AMENDMENT,
TO 2003 ASSEMBLY BILL 146**

INSERT 2-11

1 At the locations indicated, amend the bill as follows:

2 1. Page 2, line 11: after that line insert:

3 SECTION ~~3m.~~ 74.11 (6) (a) of the statutes is amended to read:

4 74.11 (6) (a) Payments made on or before January 31, installment payments
5 of personal property taxes, and payments of taxes on improvements on leased land
6 that are assessed as personal property shall be made to the taxation district
7 treasurer.

8 (END)

INSERT 4-18

Section #. 74.25 (1) (b) 1. of the statutes is amended to read:

74.25 (1) (b) 1. Pay in full to each taxing jurisdiction within the district all personal property taxes included in the tax roll which have ~~not previously~~ been paid to, or retained by, that taxing jurisdiction, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of personal property taxes.

History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16.

through the last day of the preceding month

INSERT 4-18

Section #. 74.29 of the statutes is amended to read:

personal property taxes,

74.29 August settlement. On or before August 20, the county treasurer shall pay in full to the proper treasurer all real property taxes, including taxes offset by the credit under s. 79.10 (5), and special taxes included in the tax roll which have not previously been paid to, or retained by, the proper treasurer. A county may, by resolution adopted by the county board, direct the county treasurer to pay in full to the proper treasurer all special assessments and special charges included in the tax roll which have not previously been paid to, or retained by, the proper treasurer.

History: 1987 a. 378; 1991 a. 39, 269.

end of INSERT 4-18



Bill Ford 6-0680 sub to AB/46 — s 0128

page 5 — does not affect county measures

(call Bill — amend this section to include payment from district & not treat this section at all)

p. 4 line 19 — strike thru "jurisdiction" and add "district"

(does it read correctly with line 17 then?)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBs0128/1
JK:kjf:rs

2

RMR

ASSEMBLY SUBSTITUTE AMENDMENT,
TO 2003 ASSEMBLY BILL 146

in 7-10-03

Regen

SOON

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 (6) (a), 74.11 (7), 74.11 (8), 74.11 (10) (a), 74.11 (11) (a),
3 74.12 (1) (a), 74.12 (6m), 74.12 (7), 74.12 (8), 74.12 (9) (a), 74.25 (1) (b) 1. and
4 74.29 of the statutes; **relating to:** the payment of personal property taxes.

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

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

6 74.11 (2) REAL PROPERTY, PERSONAL PROPERTY, AND LEASED IMPROVEMENT TAXES.
7 (intro.) All taxes on real property, on personal property, and on improvements on
8 leased land shall be paid in one of the following ways:

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

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

11 74.11 (5) WHEN NO INSTALLMENTS. If the total real property tax levied on a parcel
12 of property is less than \$100, or if the total personal property tax levied on an item

1 of personal property is less than \$100, or if the total property tax levied on an
2 improvement on leased land is less than \$100, it shall be paid in full on or before
3 January 31.

4 **SECTION 4.** 74.11 (6) (a) of the statutes is amended to read:

5 74.11 (6) (a) Payments made on or before January 31, installment payments
6 of personal property taxes, and payments of taxes on improvements on leased land
7 that are assessed as personal property shall be made to the taxation district
8 treasurer.

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

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

14 **SECTION 6.** 74.11 (8) of the statutes is amended to read:

15 74.11 (8) DELINQUENT 2ND INSTALLMENT. If the 2nd installment of taxes ~~on real~~
16 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before
17 July 31, the entire amount of the taxes remaining unpaid is delinquent as of August
18 1 and interest and penalties are due under sub. (11).

19 **SECTION 7.** 74.11 (10) (a) of the statutes is amended to read:

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

24 **SECTION 8.** 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 installment or of the
6 lump-sum payment.

7 **SECTION 9.** 74.11 (11) (b) of the statutes is repealed.

8 **SECTION 10.** 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 installments.
13 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such
14 an ordinance applies to the collections of a calendar year only if it is enacted on or
15 before August 15 of the preceding calendar year.

16 **SECTION 11.** 74.12 (6) of the statutes is repealed.

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

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

22 **SECTION 13.** 74.12 (7) of the statutes is amended to read:

23 74.12 (7) **DELINQUENT FIRST INSTALLMENT.** If the first installment of real
24 property taxes, ~~personal property taxes on improvements on leased land~~ or special
25 assessments to which an installment option pertains is not paid on or before January

1 31, the entire amount of the remaining unpaid taxes or special assessments to which
2 an installment option pertains on that parcel is delinquent as of February 1.

3 SECTION 14. 74.12 (8) of the statutes is amended to read:

4 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any
5 subsequent installment payment of real property taxes, personal property taxes ~~on~~
6 ~~improvements on leased land~~ or special assessments to which an installment option
7 pertains is not paid by the due date specified in the ordinance, the entire amount of
8 the remaining unpaid taxes or special assessments to which an installment option
9 pertains on that parcel is delinquent as of the first day of the month after the
10 payment is due and interest and penalties are due under sub. (10).

11 SECTION 15. 74.12 (9) (a) of the statutes is amended to read:

12 74.12 (9) (a) If all special assessments to which an installment option does not
13 pertain, special charges, and special taxes ~~and personal property taxes~~ that are due
14 under sub. (5) ~~or (6)~~ are not paid in full on or before January 31, the amounts unpaid
15 are delinquent as of February 1.

16 SECTION 16. 74.25 (1) (b) 1. of the statutes is amended to read:

17 74.25 (1) (b) 1. Pay in full to each taxing jurisdiction within the district all
18 personal property taxes included in the tax roll which have ~~not previously~~ been paid
19 to, or retained by, ~~that taxing jurisdiction~~ ^{the taxation district} through the last day of the preceding
20 month, except that the treasurer shall pay the state's proportionate share to the
21 county. As part of that distribution, the taxation district treasurer shall allocate to
22 each tax incremental district within the taxation district its proportionate share of
23 personal property taxes.

Change component

SECTION 17. 74.29 of the statutes is ~~amended to read~~ [✓] ~~re~~ renumbered 74.29(1).

1 **74.29 August settlement.** On or before August 20, the county treasurer shall
 2 pay in full to the proper treasurer all real property taxes, including taxes offset by
 3 the credit under s. 79.10 (5), personal property taxes, and special taxes included in
 4 the tax roll which have not previously been paid to, or retained by, the proper
 5 treasurer. A county may, by resolution adopted by the county board, direct the county
 6 treasurer to pay in full to the proper treasurer all special assessments and special
 7 charges included in the tax roll which have not previously been paid to, or retained
 8 by, the proper treasurer.

9 **SECTION 18. Initial applicability.**

10 (1) This act first applies to the property tax assessments as of January 1, 2003.

11 (END)

Sec #. cr; 74.29(2).

74.29(2)^(B) On or before August 20, the taxation district
 treasurer shall pay in full to the proper treasurer all
 personal property taxes included in the tax roll
 which have not previously been paid to, or ^{retained} retained by,
 the proper treasurer.