

2003 DRAFTING REQUEST

Bill

Received: **02/21/2003**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Joseph Leibham (608) 266-2056**

By/Representing: **patrick**

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: **Sen.Leibham@legis.state.wi.us**

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

Pre Topic:

No specific pre topic given

Topic:

Late payment of property tax installments

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 02/21/2003	kgilfoy 02/21/2003		_____			Local
/1			rschluet 02/21/2003	_____	sbasford 02/21/2003	mbarman 03/18/2003	

FE Sent For:

<END>

→ At
Intro.

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/? jkreye

16-2/21
kmf

Handwritten initials and date 2-21-03

<END>

FE Sent For:

Kreye, Joseph

From: Vander Sanden, Patrick
Sent: Friday, February 21, 2003 11:57 AM
To: Kreye, Joseph
Subject: Ziegelbauer LRB 0183

Joe,

Representative Ziegelbauer has given Senator Leibham permission to draft a Senate Companion bill to his LRB 0183, relating to late payments of property tax installments. Can you get that going for us?



LRB-0183

osponsor Late pay.

Patrick

Patrick B. Vander Sanden
Policy Director
Office of State Senator Joe Leibham
409 South, State Capitol
(608) 266-2056



2/16/1

2003 ASSEMBLY BILL

in 2-21-03
Today

1 AN ACT to amend 74.11 (7), 74.12 (7) and 74.12 (8); and to create 74.01 (8) of the
2 statutes; relating to: late payments of property tax installments.

Analysis by the Legislative Reference Bureau

Under current law, installment payments of property taxes that are paid after the due date are delinquent and are, therefore, subject to interest and penalties. Under this bill, installment payments of property taxes that are paid within five working days from the due date are not delinquent, but are subject to interest at the rate of 1% per month or fraction of a month, calculated from the due date to the date on which the payments are paid.

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:

3 SECTION 1. 74.01 (8) of the statutes is created to read:
4 74.01 (8) "Working day" has the meaning given in s. 227.01 (14).
5 SECTION 2. 74.11 (7) of the statutes is amended to read:
6 74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes on real
7 property or improvements on leased land is not paid on or before January 31, the

ASSEMBLY BILL

1 entire amount of the taxes remaining unpaid is delinquent as of February 1, except
2 that, if the installment is paid within 5 working days from the day it is due, that
3 installment is not delinquent and does not render the unpaid balance delinquent.
4 Instead, the installment shall be collected, together with interest on the unpaid
5 installment at the applicable rate under s. 74.47 (1), from February 1.

6 **SECTION 3.** 74.12 (7) of the statutes is amended to read:

7 74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real
8 property taxes, personal property taxes on improvements on leased land or special
9 assessments to which an installment option pertains is not paid on or before January
10 31, the entire amount of the remaining unpaid taxes or special assessments to which
11 an installment option pertains on that parcel is delinquent as of February 1, except
12 that, if the installment is paid within 5 working days from the day it is due, that
13 installment is not delinquent and does not render the unpaid balance delinquent.
14 Instead, the installment shall be collected, together with interest on the unpaid
15 installment at the applicable rate under s. 74.47 (1), from February 1.

16 **SECTION 4.** 74.12 (8) of the statutes is amended to read:

17 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any
18 subsequent installment payment of real property taxes, personal property taxes on
19 improvements on leased land or special assessments to which an installment option
20 pertains is not paid by the due date specified in the ordinance, the entire amount of
21 the remaining unpaid taxes or special assessments to which an installment option
22 pertains on that parcel is delinquent as of the first day of the month after the
23 payment is due and interest and penalties are due under sub. (10), except that, if the
24 installment is not the final installment of the year and is paid within 5 working days
25 from the day it is due, that installment is not delinquent and does not render the

ASSEMBLY BILL

1 unpaid balance delinquent. Instead, the installment shall be collected, together with
2 interest on the unpaid installment at the applicable rate under s. 74.47 (1), from the
3 day after the installment is due.

4 **SECTION 5. Initial applicability.**

5 (1) This act first applies to taxes based on the assessment as of the January 1
6 after publication.

7 (END)

Barman, Mike

From: Kreye, Joseph
Sent: Tuesday, March 18, 2003 11:02 AM
To: Davis, Brett
Subject: The draft you requested.



03-2116/1

Brett,

Here's a copy of the draft you requested. I will also forward to our program assistants your request to have the bill jacketed.

Joe

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

LRB



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

April 30, 2003

MEMORANDUM

To: Senator Leibham

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

Subject: Technical Memorandum to **2003 SB 127** (LRB-2116/1)

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.

LRB

MEMORANDUM

April 30, 2003

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on SB 127 – Grace Period for Property Tax Instalments

The bill specifies that payments of property taxes made within five working days of the due date for each instalment are late, not delinquent. The bill refers to sec. 74.47(1), Wis. Stats., for interest charges on these late payments. However, sec. 74.47(1) specifies interest charges for delinquent property taxes. Thus, it is not clear if the interest charges specified in sec. 74.47(1) would apply to late payments.

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