

Assembly Republican Majority Bill Summary

AB 48: Requiring property taxes to be mailed by a set date

Relating to: mailing property tax bills

By (Representative Ladwig, Gronemus, Ainsworth, Albers, Hines, Jeskewitz, Kreibich, Montgomery, Owens, Seratti and Van Roy; cosponsored by Senators Leibham and Stepp.

Date: April 29, 2003

BACKGROUND

Under current law, the clerk of each city, village or town is required to mail a property tax bill to the owner of each parcel of taxable property within the city, village or town. However, the statutes do not specify any particular date that the tax bill must be mailed.

SUMMARY OF AB 48 (AS AMENDED BY COMMITTEE)

Assembly Bill 48 requires that a taxation district clerk mail property tax bills to taxpayers no later than the third Monday in December.

AMENDMENTS

Assembly Amendment 1 to Assembly Bill 48 requires each unit of government that levies property taxes in the city, village or town to submit all information related to their tax levy to the clerk by December 1st, so that all information needed to prepare the property tax bills is available in time for the bills to be mailed by the third Monday in December. [adopted 13-0-1 (Rep. Berceau was absent)].

FISCAL EFFECT

There is no fiscal effect.

*A fiscal est. was not
required for AB 48*

PROS

1. This bill ensures that property owners will have enough time to pay their property taxes by December 31st so they can deduct them for income tax purposes.
2. There is no penalty for taxing districts that file late. Rather, the legislation is intended to serve as a guideline for local governments.
3. The Department of Revenue reports that most cities, village and towns mail their property tax bills by the middle of December. This would encourage the relatively few who do not to mail them by the third Monday in December.

CONS

1. The legislation adds another date that local treasurers must adhere to when processing property tax bills.

SUPPORTERS

Rep. Bonnie Ladwig, author; Sen. Joe Leibham, lead co-sponsor; Michael Birkley, WI Property Taxpayers, Inc.; Jim Hough, WI Mortgage Bankers Association; Peg Partenfelder, WI Mortgage Brokers.

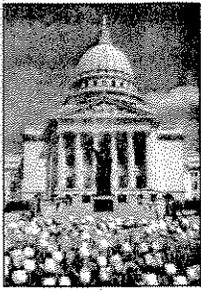
OPPOSITION

There were no appearances or registrations against AB 48.

HISTORY

Assembly Bill 48 was introduced on February 13, 2003, and referred to the Assembly Committee on Ways and Means. A public hearing was held on April 2, 2003. On April 16, 2003 the Committee voted 11-2-1 [Reps. W. Wood and Morris voted no; Rep. Berceau absent] to recommend passage of AB 48 as amended.

CONTACT: Vicky Halverson, Office of Rep. Mickey Lehman



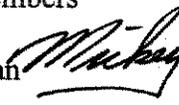
Michael (Mickey)
Lehman

State Representative
99th Assembly District

Committee Chair: Ways and Means

Memorandum

To: Ways & Means Committee Members

From: Rep. Michael "Mickey" Lehman 

Date: March 18, 2003

Re: Amendments for April 2nd Public Hearing/Executive Session

The following amendments will be considered by the Committee at our next Public Hearing/Executive Session:

A technical amendment to AB 10 requested by DOR;

An amendment introduced by Rep. Ziegelbauer to his AB 24, relating to the sale of tangible personal property.

An amendment to AB 48, relating to mailing property tax bills, drafted by the author--Rep. Ladwig.

Copies are attached for your information.

Halverson, Vicky

From: Conlin, Robert
Sent: Wednesday, April 02, 2003 4:46 PM
To: Rep.LehmanM
Subject: AB 48, relating to tax bills

Mickey:

During the discussion on Rep. Ladwig's bill this morning (AB 48) you asked me to check into the status of legislation the Committee dealt with a couple of sessions ago dealing with tax bills and escrow payments. I think the bill you had in mind was **1997 Assembly Bill 422**, which went through Ways and Means, picked up a substitute amendment, and actually became law, **1997 Wis. Act 315**. The provisions of that Act can now be found in **s. 74.03, Stats**. That provision generally requires tax rolls to be sent from the clerk to the treasurer by December 8, or by the 3rd Monday in December if there is a policy in place to refund escrow overpayments. The language is reproduced below:

74.03 Delivery of tax rolls.

74.03(1)

(1) Except as provided in sub. (2), the clerk of the taxation district shall transfer the tax roll, prepared under s. 70.65, to the treasurer of the taxation district by December 8.

74.03(2)

(2) The clerk of the taxation district shall transfer the tax roll, prepared under s. 70.65, to the treasurer of the taxation district by the 3rd Monday in December if the taxation district has in effect a policy under which it issues a check for the excess of the amount escrowed by a taxpayer and paid to the taxation district by December 31 over the amount of taxes due within 15 business days after the amount is paid to the taxation district.

I'm not sure this necessarily takes care of Rep. Ladwig's concerns as there is still no date in place by which the actual tax bills must be mailed out to the taxpayer. Anyway, I hope this is the information you were looking for. If you had another bill in mind, let me know and I'll try to track it down.

Bob Conlin

Senior Staff Attorney
Wisconsin Legislative Council Staff
(608) 266-2298

Assembly Ways & Means Committee Hearing, April 2, 2003

AB 48 – Mailing Property Tax Bills (Rep. Ladwig +10, Sen. Leibham +1)

Description of Current Law and Proposed Change

- Current law does not specify when property tax bills must be sent to taxpayers but does specify the date that the tax roll is transferred to the municipal treasurer. The transfer of the tax roll sets in motion the printing and mailing of the tax bills. The bill would require that the property tax bill be sent by the third Monday in December.

Fairness/Tax Equity

- Most taxation districts mail property tax bills by mid-December. Thus, the bill is not expected to change the mailing of the tax bills in most locations. The bill apparently responds to an incident of late receipt of a property tax bill in one municipality.
- There does not appear to be a significant level of taxpayer frustration over delayed tax bills. It is believed that taxpayers in most municipalities currently receive tax bills in a timely manner.

Administration Impact/Fiscal Effect

- The bill would result in minimal state costs associated with training local officials, and no significant local costs.

DOR Position

No position.

Prepared by: Rebecca Boldt, (608) 266-6785

March 17, 2003

RB:skr

I:\hearing\rb\ab048 hrg.doc

WISCONSIN ASSOCIATION OF MORTGAGE BROKERS



April 2, 2003

Chairman M. Lehman and members of the Assembly Committee on Ways and Means:

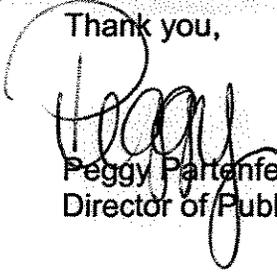
The Wisconsin Association of Mortgage Brokers welcomes the opportunity to support Assembly Bill 48, which seeks to require tax districts to mail property tax bills no later than the 3rd Monday of December.

Currently, Wisconsin law is unspecific as to when property tax bills should be mailed and this law would clarify this uncertainty. In many cases people go to their Mortgage Brokers for assistance and not enough time, under current law, has been allotted to adequately help these people reach the property tax deadline.

By establishing a property tax mailing deadline, this allows Wisconsin homeowners the necessary time needed to prepare for and pay their property tax bills on time.

The members of the Wisconsin Association of Mortgage Brokers encourage you to support AB 48.

Thank you,


Peggy Partanfelder-Moede
Director of Public Affairs



**Testimony of Representative Bonnie Ladwig
Assembly Bill 48, Mailing of property taxes
Committee on Ways and Means
April 2, 2003**

I would like to thank Chairman Lehman, and members of the Committee on Ways and Means for the opportunity to speak before you today regarding Assembly Bill 48.

Assembly Bill 48 was drafted based on an inquiry to my office in 2001. Leo Schattner, of Sturtevant, Wisconsin was upset because he received his property tax bill on January 19, 2001. It allowed him no time to budget for this large expense by the January 31st deadline. In Leo's case, he also had to allow time for his property tax payment to be received since it was a vacation property that he owned in another county. I have distributed two letters I have received from Leo, one in support of the original legislation, 2001 Assembly Bill 225, and another in support of this years bill.

Assembly Bill 48 states that property tax bills should be mailed no later than the 3rd Monday in December. It is my hope that by setting a deadline by which property tax bills must be mailed, we are ensuring that homeowners will have enough time to budget and pay their bills on time. Assembly Bill 48 ensures that property owners are given enough time to budget for the expense, without placing too great a time constraint on the taxing authority. This legislation has no penalty for mailing late, but instead is a guideline for local governments. It is my hope that local governments will work hard to beat the third Monday in December deadline.

Since introducing Assembly Bill 48 this session, I was contacted by Racine County who provided a suggestion for an amendment. The amendment is included with my written testimony. Racine County officials were concerned that they sometimes do not receive municipality levies early enough, which causes a delay in receiving the bills. This amendment sets a December 1st deadline for municipalities to get their information to the county.

During the past session Assembly Bill 225 passed 12-1 through the Ways and Means Committee and was approved on the Assembly floor. Assembly Bill 225 failed to receive any action by the Senate. It is my hope that swift action in this committee and the Assembly will ensure that Assembly Bill 48 will be able to make it though both houses.

MARCH 18, 2003

NOTE, COPY OF LAST YEAR LETTER, ENCLOSES

SENATOR BONNIE LADWIG
% ATT. SARAH
P.O. BOX 8952
113 WEST STATE CAPITOL
MADISON, WISCONSIN 53708-8952
TELEPHONE 1-888-534-0063

TO WHOM IT MAY CONCERN

THIS LETTER OF SUPPORT FOR BILL 48, IS NOT A BILL TO MAKE ANYONE TO PAID A FINE, BUT TO FORCE SCHOOL, LOCAL, COUNTY, AND STATE GOVERNMENT ON PROPERTY AN EQUALLY TIME TO PAY. ON YOUR PROPERTY TAX IT SAID PAID BY JAN. 31, XXXX DATE. UP NORTH ONE YEAR THEY MAIL ON JAN. 16, 2001, I HAD LESS THEN 2 WEEK GET THE MONEY, AND MAIL IT. THIS COUNTY DOES NOT GO BY POST MARK LETTER.

I TALK TO PEOPLE AN SOME LIKE TO PAID IT BY DEC. 31, FOR INCOME TAX, OTHER PAID BY JAN. 31. IT WOULD BE NICE IF THERE A LAW MAKING GOVERNMENT MAIL OUT PROPERTY TAX BILL BY DEC. 1, OR 60 DAY BEFORE PAYMENT.

FOR EXAMPLE IF MAIL (POST MARK DEC. 20, XXXX,) IT WILL BE DUE FEB. 20, XXXX.

OR

IF MAIL ON OR BEFORE DEC. 1, XXXX, IT WILL BE DUE JAN. 31, KEEP JAN. 31, FOR DUE

MAKE THE LAW READ, TO BUT A DEAD LINE ON MAIL OUT PROPERTY TAX OR GIVE THE PEOPLE TIME TO PAY (60 DAYS). THIS LAW WORKS BOTH WAY, IF THE GOVERNMENT HAS PROBLEM(S) GETTING THE PROPERTY TAX BILL OUT THE DUE AUTOMATE MOVE BACK FOR THE PEOPLE TO PAY THE BILL.

THIS WOULD HELP PEOPLE PLAN FOR XMAS AND ALL THE OTHER BIG BILL(S) IN JAN. OR THE NEW YEAR.

ALSO TAX BILL CAN NOT BE MAIL NO LATER THEN MARCH 1. WITHOUT THE STATE ASKING WHY!

IF THERE IS ANY QUESTION ON THE ABOVE INFORMATION PLEASE CONTACT ME AT THE FOLLOWING ADDRESS OR PHONE.

LEO R. SCHATTFNER
3047 SOUTH 98th STREET
STURTEVANT, WISCONSIN 53177
PHONE (262) 886-3446

THANK YOU



LEO R. SCHATTFNER

LITTLE NOTE: I'M NOT THE BEST IN WRITING LETTER!

APRIL 6, 2001

SENATOR BONNIE LADWIG
% ATT. SARAH
P. O. BOX 8952
113 WEST STATE CAPITOL
MADISON, WISCONSIN 53708-8952

SUBJECT ABOUT LEGALIZING OF SENATE BILL 225

DEAR SARAH:

SORRY I CAN NOT COME TO MADISON FOR THE " LEGALIZING OF SENATE BILL 225 "
THE ONE I ASK YOU FOR.

THIS WAS ABOUT RECEIVING TAX BILL FOR LAND 30 DAYS BEFORE DUE DATED.
I'M ENCLOSING A COPY OF UP NORTH PROPERTY TAX ENVELOPES. PLEASE NOTE THE
DATE ON IT JAN. 16, 2001, IT CAME 2 TO 3 DAYS LATER JAN. 19, 2001. PLEASE NOTE
PROPERTY TAXES ARE DUE ON JAN. 31, 2001, THIS IS 12 DAYS BEFORE DUE DATE SUBTRACT
4 DAYS FOR MAILING IT LEAVE ME 8 DAYS TO GET THE MONEY UP OR A LOAN IN THIS
TIME PERIOD. I FEEL THAT PROPERTY TAX BILL SHOULD BE IN MY HANDS 30 DAYS
BEFORE IT DUE.

P. S. SOME PEOPLE LIKE TO PAID IT BEFORE DEC. 31.

IF THERE IS ANY QUESTION ON THE ABOVE INFORMATION PLEASE CONTACT ME AT THE
FOLLOWING ADDRESS OR PHONE.

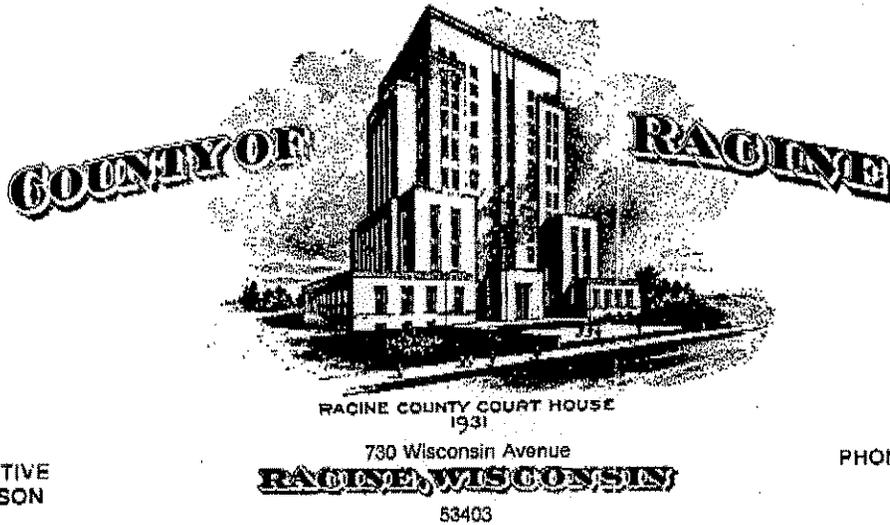
LEO R. SCHATNER
3047 SOUTH 90th STREET
STURTEVANT, WISCONSIN 53177

PHONE (262) 886-3448

THANK YOU .

LEO R. SCHATNER

LITTLE NOTE: I'M NOT THE BEST IN WRITING LETTER!



COUNTY EXECUTIVE
JEAN M. JACOBSON

PHONE: 262-636-3273

March 28, 2003

VIA FAX: 608-282-3663

Representative Michael Lehman
and Members of the Committee on Ways and Means
P.O. Box 8952
Madison, WI 53708

Dear Representative Lehman and the Members of the Committee:

I am writing in support of the proposed Amendment to AB 48 that states: "Each taxing jurisdiction located in the taxation district shall submit all information related to the taxing jurisdictions property tax levy to the taxation district no later than December 1."

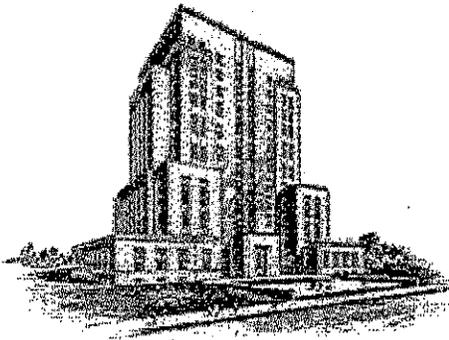
AB 48 will require the mailing of property tax bills to the property owners no later than the 3rd Monday in December. However, as you know, the taxation district that prints and mails those bills is dependent upon the separate municipalities and taxing entities for the information that those bills contain. It is futile and unfair to require us to print and mail the bills if we do not have the data needed to do so. Since it takes a certain amount of time to process the information we receive so that the tax bills are printed correctly, it is only right that the entities that provide the information get it to us in a timely manner. This amendment will ensure that this is done.

The result of adding this amendment to the Bill will be to produce a workable solution to a persistent problem and ensure that our taxpayers receive their bills in sufficient time to be eligible for the income tax deduction that comes from paying the bill before December 31.

I urge you to support this amendment and AB 48.

Sincerely,

Jean M. Jacobson



RACINE COUNTY
REAL ESTATE DESCRIPTION

RACINE COUNTY COURT HOUSE
730 WISCONSIN AVENUE
RACINE, WI 53403-1274
262-636-3548
FAX 262-636-3851

Patrick J. Harman
Manager
Warren W. Draves
Assistant Manager
Kimberly Christman
Cartographer

March 27, 2003

Representative Bonnie Ladwig
113 West State Capitol
Madison, WI 53708
Fax 608-282-3663

Dear Representative Ladwig:

I am writing to you to support AB48 to amend 74.09(5) relating to mailing of the property tax bills. Along with the added amendment, "Each taxing jurisdiction located in the taxation district shall submit all information related to the taxing jurisdictions property tax levy to the taxation district no later than December 1". As the Real Property Lister for Racine County, I have a vested interest in this piece of legislation.

Sincerely,

Patrick J. Harman
Manager, Real Estate
Description Department

COUNTY OF

RACINE



RACINE COUNTY COURT HOUSE
1931

730 Wisconsin Avenue

RACINE, WISCONSIN

53403

INFORMATION SYSTEMS
ROB RICHARDSON, DIRECTOR

March 28, 2003

Representative Bonnie Ladwig
113 West State Capitol
Madison, WI 53708
Fax 608-282-3663

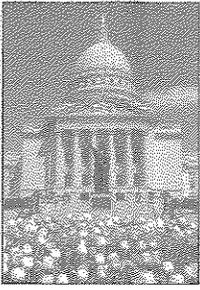
Dear Representative Ladwig:

I am writing to you to support AB48 to amend 74.09(5) relating to mailing of the property tax bills. Along with the added amendment, "Each taxing jurisdiction located in the taxation district shall submit all information related to the taxing jurisdictions property tax levy to the taxation district no later than December 1". As the Racine County Information Systems Director, my Department has to deal with the production problems when the information comes in late to the County. The bill, with the amendment, should ensure the taxpayers would receive their bills early enough in December of each year so that they can pay the bill before the end of the year if they desire.

Sincerely,

Rob N. Richardson

Director of Information System



Michael (Mickey)
Lehman

State Representative
99th Assembly District

Committee Chair: Ways and Means

Memorandum

To: Ways & Means Committee Members
From: Rep. Michael "Mickey" Lehman *Mickey*
Date: April 10, 2003
Re: Amendments for April 16th Public Hearing/Executive Session

The following amendments will be considered by the Committee at our next Public Hearing/Executive Session:

An amendment to AB 48, relating to mailing property tax bills, requested by the author--Rep. Ladwig.

An amendment introduced by Rep. Ainsworth to his AB 70, relating to modifying the definition of income under the homestead tax credit.

Two amendments requested by Rep. Lehman to his AB 89, relating to installment payments of refunds of taxes on manufacturing property.

Copies are attached for your information.

AB 48

Vote Record

Committee on Ways and Means

Date: 4/16/03

Moved by: _____ Seconded by: _____

AB _____ SB _____ Clearinghouse Rule _____
AJR _____ SJR _____ Appointment _____
AR _____ SR _____ Other _____

A/S Amdt 0189/1
A/S Amdt _____ to A/S Amdt _____
A/S Sub Amdt _____
A/S Amdt _____ to A/S Sub Amdt _____
A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

- Be recommended for:
Passage Adoption Confirmation Concurrence Indefinite Postponement
Introduction Rejection Tabling Nonconcurrence

Table with 5 columns: Committee Member, Aye, No, Absent, Not Voting. Lists representatives like Michael Lehman, Jeffrey Wood, Stephen Nass, Eugene Hahn, Frank Lasee, Suzanne Jeskewitz, Samantha Kerkman, Thomas Lothian, Wayne Wood, Pedro Colon, Terese Berceau, Robert Ziegelbauer, Johnnie Morris, Tom Hebl.

Totals: 13 0 1

Vote Record

Committee on Ways and Means

Date: 4/16/03

Moved by: _____ Seconded by: _____

AB _____ SB _____ Clearinghouse Rule _____

AJR _____ SJR _____ Appointment _____

AR _____ SR _____ Other _____

A/S Amdt 0189/1

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage
- Adoption
- Confirmation
- Concurrence
- Indefinite Postponement
- Introduction
- Rejection
- Tabling
- Nonconcurrence

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Representative Michael Lehman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Suzanne Jeskewitz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Pedro Colon	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: 13 0 1 _____

AB 48

Vote Record

Committee on Ways and Means

Date: 4/11/03

Moved by: Nass

Seconded by: Colon

AB 48

SB _____

Clearinghouse Rule _____

AJR _____

SJR _____

Appointment _____

AR _____

SR _____

Other _____

A/S Amdt _____

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage
- Adoption
- Confirmation
- Concurrence
- Indefinite Postponement
- Introduction
- Rejection
- Tabling
- Nonconcurrence

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Representative Michael Lehman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Suzanne Jeskewitz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Pedro Colon	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: 11 2 1 _____