

2005 DRAFTING REQUEST

Bill

Received: **01/05/2005**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Terry Moulton (608) 266-9172**

By/Representing: **matt**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - other**

Extra Copies:

Submit via email: **YES**

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

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

Pre Topic:

No specific pre topic given

Topic:

February settlement 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>
/P1	jkreye 01/06/2005	jdyer 01/20/2005	rschluet 01/20/2005	_____	lnorthro 01/20/2005		S&L
/1	jkreye 05/20/2005	jdyer 05/20/2005	jfrantze 05/20/2005	_____	lnorthro 05/20/2005	lnorthro 05/20/2005	S&L

FE Sent For:

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PLEASE JACKET
SASH 1 FOR
REP. MOULTON

Pre Topic:

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Joe

Topic:

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Instructions:

See Attached

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15/20 jld

FE Sent For:

<END>

Kreye, Joseph

From: Meinholz, Susan
Sent: Friday, May 20, 2005 10:17 AM
To: Kreye, Joseph
Cc: Piliouras, Elizabeth
Subject: LRB 1505/P1dn

Joe:

Rep. Moulton's office is going to be working on this legislation, known as LRB 1505/P1dn. Please feel free to share any work you have prepared for our office with them. Thank you.

Sue Meinholz
Office of Senator Roger Breske
Room 310 South, State Capitol
PO Box 7882
Madison, WI 53707-7882
608-266-2509 (local)
800-334-8773 (toll-free)
608-267-0309 (fax)
Susan.meinholz@legis.state.wi.us <mailto:Susan.meinholz@legis.state.wi.us>

2005 DRAFTING REQUEST

Bill

Received: 01/05/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Roger Breske (608) 266-2509

By/Representing: beth

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Property - other

Extra Copies:

Submit via email: YES

Requester's email: Sen.Breske@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

February settlement 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>
/P1	jkreye 01/06/2005	jdyer 01/20/2005	rschluet 01/20/2005	_____	lnorthro 01/20/2005		S&L

FE Sent For:

<END>

2005 DRAFTING REQUEST

Bill

Received: 01/05/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Roger Breske (608) 266-2509

By/Representing: beth

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Property - other

Extra Copies:

Submit via email: YES

Requester's email: Sen.Breske@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

February settlement 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>
/P1	jkreye						

FE Sent For:

<END>

Kreye, Joseph

From: Piliouras, Elizabeth
Sent: Wednesday, January 05, 2005 11:54
To: Kreye, Joseph
Subject: Breske draft request

Hi Joe:

Senator Breske would like to request a draft be done that would modify sec. 74.25 (1)(b) 1. to provide that each taxing jurisdiction must settle in February for only the actual installment of improvements on leased land collected by January 31st and not require the taxing jurisdiction to front the second installation of such personal property taxes.

*< see also 74.25(4) x
74.29*

Would this be you? Does this make sense? If you have any questions, please feel free to call me at 266-2509; Rick Stadelman @ 715/526-3157 or Jolene Plautz @ 241-1208 from the Towns Association.

Thanks!
Beth

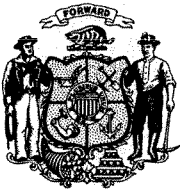
Beth Piliouras
Senator Roger Breske

*amend 74.25(1)(b)1.
or, 74.25(1)(b)3.*

*amend 74.25(4)
" 74.29*

*amend 74.30(1)(i)
or, 74.30(1)(k)*

*amend 74.30(2)(intro)
or, 74.30(2)(c)*



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1505/P1

JK:.....

Jld

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

m 1-6-05

due 1-25-05

D-N

Gen

- 1 AN ACT ...; relating to: the settlement of personal property taxes on
- 2 improvements to leased land. ✓

Analysis by the Legislative Reference Bureau

Under current law, all taxes on real property and all personal property taxes on improvements located on leased land are due to the taxation district in which the property is located 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} 2nd installment due on or before July 31. Under current law, generally, a taxation district may adopt an ordinance to collect the taxes on real property and the personal property taxes on improvements located on leased land in three or more installments. *

Current law requires that, on or before February 20[✓], the taxation district treasurer pay each taxing jurisdiction within the taxation district its proportionate share of the real property taxes collected by the taxation district as of January 31. In addition, the taxation district treasurer must pay each taxing jurisdiction the amount of all personal property taxes included in the tax roll, including taxes on improvements on leased land, regardless of whether the taxation district has collected all of the personal property taxes as of January 31. Under this bill, on or before February 20, the taxation district treasurer will pay each taxing jurisdiction within the taxation district its proportionate share of the personal property taxes on improvements on leased land collected by the taxation district as of January 31. ✓

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:

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

2 74.25 (1) (b) 1. Pay Except as provided in subd. 3. pay in full to each taxing
3 jurisdiction within the district all personal property taxes included in the tax roll
4 which have not previously been paid to, or retained by, that taxing jurisdiction,
5 except that the treasurer shall pay the state's proportionate share to the county. As
6 part of that distribution, the taxation district treasurer shall allocate to each tax
7 incremental district within the taxation district its proportionate share of personal
8 property taxes.

History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228.

9 **SECTION 2.** 74.25 (1) (b) 3. of the statutes is created to read:

10 74.25 (1) (b) 3. Pay to each taxing jurisdiction within the district its
11 proportionate share of taxes on improvements on leased land, except that the
12 treasurer shall pay the state's proportionate share to the county. As part of that
13 distribution, the taxation district treasurer shall allocate to each tax incremental
14 district within the taxation district its proportionate share of taxes on improvements
15 on leased land.

16 **SECTION 3.** 74.25 (4) of the statutes is amended to read:

17 74.25 (4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER. The
18 taxation district treasurer shall forward to the county treasurer all real property
19 taxes, taxes on improvements on leased land, special assessments, special charges,

1 and special taxes received which were not settled for or retained for the taxation
2 district.

3 History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228.

3 SECTION 4. 74.29 of the statutes is amended to read:

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

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

12 SECTION 5. 74.30 (1) (i) of the statutes is amended to read:

13 74.30 (1) (i) Pay Except as provided in par. (k), pay in full to each taxing
14 jurisdiction within the district all personal property taxes included in the tax roll
15 which have not previously been paid to, or retained by, each taxing jurisdiction,
16 except that the treasurer shall pay the state's proportionate share to the county. As
17 part of that distribution, the taxation district treasurer shall allocate to each tax
18 incremental district within the taxation district its proportionate share of personal
19 property taxes.

20 History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228.

20 SECTION 6. 74.30 (1) (k) of the statutes is created to read:

21 74.30 (1) (k) Pay to each taxing jurisdiction within the district its proportionate
22 share of taxes on improvements on leased land, except that the treasurer shall pay
23 the state's proportionate share to the county. As part of that distribution, the

1 taxation district treasurer shall allocate to each tax incremental district within the
2 taxation district its proportionate share of taxes on improvements on leased land.

3 **SECTION 7.** 74.30 (2) (c) of the statutes is created to read:

4 74.25 (2) (c) Pay to each taxing jurisdiction within the district its proportionate
5 share of taxes on improvements on leased land, except that the treasurer shall pay
6 the state's proportionate share to the county. As part of that distribution, the
7 taxation district treasurer shall allocate to each tax incremental district within the
8 taxation district its proportionate share of taxes on improvements on leased land.

9 **SECTION 8. Initial applicability.**

10 (1) This act first applies to the property tax assessments as of January 1, 2005.

11 (END)

note
↓

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1505/P1dn

JK:.....

Jld

Senator Breske:

Please review this draft carefully to ensure that it is consistent with your intent. This draft does not affect the mechanism under subchapter IX of chapter 74 for the collection of property taxes in a first class city.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1505/P1dn
JK:jld:rs

January 20, 2005

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State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1505/P1
JK:jld:rs

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 5-20-05

Today

Regen

1 AN ACT *to amend* 74.25 (1) (b) 1., 74.25 (4), 74.29 and 74.30 (1) (i); and *to create*
2 74.25 (1) (b) 3., 74.30 (1) (k) and 74.30 (2) (c) of the statutes; **relating to:** the
3 settlement of personal property taxes on improvements to leased land.

Analysis by the Legislative Reference Bureau

Under current law, all taxes on real property and all personal property taxes on improvements located on leased land are due to the taxation district in which the property is located 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 current law, generally, a taxation district may adopt an ordinance to collect the taxes on real property and the personal property taxes on improvements located on leased land in three or more installments.

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22 taxation district treasurer shall allocate to each tax incremental district within the
23 taxation district its proportionate share of taxes on improvements on leased land.

24 **SECTION 7.** 74.30^X (2) (c) of the statutes is created to read:

Barman, Mike

From: Seaholm, Matthew
Sent: Friday, May 20, 2005 12:20 PM
To: LRB.Legal
Subject: Draft review: LRB 05-1505/1 Topic: February settlement of personal property taxes

It has been requested by <Seaholm, Matthew> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 05-1505/1 Topic: February settlement of personal property taxes