

**2005 DRAFTING REQUEST**

**Bill**

Received: 09/20/2004

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Robert Ziegelbauer (608) 266-0315

By/Representing: luanne

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.Ziegelbauer@legis.state.wi.us

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

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Late payment of property tax 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>
/?	jkreye 09/20/2004	kfollett 10/12/2004 kfollett 10/14/2004		_____			Local
/1			rschluet 10/14/2004	_____	lemery 10/14/2004	lemery 02/16/2005	

FE Sent For:

*At intro.*

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Received: **09/20/2004**

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Wanted: **As time permits**

Identical to LRB:

For: **Robert Ziegelbauer (608) 266-0315**

By/Representing: **luanne**

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

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May Contact:

Addl. Drafters:

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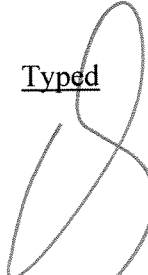
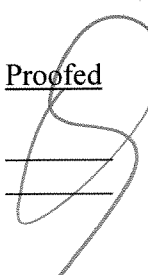
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Instructions:

See Attached

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/?	jkreye	11 kjf 10/14					

FE Sent For:

<END>

10  
14  
4  
PLG

## Kreye, Joseph

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**From:** Shovers, Marc  
**Sent:** Friday, September 17, 2004 1:55 PM  
**To:** Kreye, Joseph  
**Subject:** FW: Rep. Ziegelbauer drafting request for 2005

**Importance:** High

One more misdirected drafting request, and I'll win the Trifecta! Sorry, Dude, but this one is yours too.

-----Original Message-----

**From:** Kelly, Tom  
**Sent:** Friday, September 17, 2004 12:59 PM  
**To:** Shovers, Marc  
**Subject:** Rep. Ziegelbauer drafting request for 2005  
**Importance:** High

Hi Marc.

Bob would like to reintroduce 2003 AB 133 relating to late payments of property tax installments next session. Instead of simply redrafting the original bill, please use ASA 1 to AB 133 (LRBs0069/2).

Thanks for your help.

Sincerely,  
Tom Kelly

### **Office of Rep. Bob Ziegelbauer**

#### **Staff**

Luanne Wavrunek Kostelic  
Thomas M. Kelly III

#### **State Capitol**

207-North, PO Box 8953; Madison, WI 53708-8953  
Phone: (608) 266-0315  
Toll Free: 1-888-529-0025  
Fax: (608) 266-0316  
Website: [www.bobziegelbauer.com](http://www.bobziegelbauer.com)

#### **In the District**

1213 S. 8th Street, PO Box 325  
Manitowoc, WI 54221-0325  
Office: (920) 684-6783  
Home: (920) 684-4362

10/18

0222/1

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2003 ASSEMBLY BILL 133**

May 13, 2003 - Offered by Representative ZIEGELBAUER.

in 9-20-04

D-N

Regen

1 AN ACT *to repeal* 74.11 (10) (b) and 74.12 (9) (b); *to renumber* 74.12 (9) (a); *to*  
2 *renumber and amend* 74.11 (10) (a); and *to amend* 74.11 (7), 74.11 (11) (a),  
3 74.12 (7), 74.12 (8), 74.12 (10) and 74.12 (12) (a) of the statutes; **relating to:** late  
4 payments of property tax installments and providing penalties.

INSERT  
A

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

5 SECTION 1. 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  
8 entire amount of the ~~taxes remaining~~ unpaid installment is delinquent as of and  
9 shall be paid, together with interest and penalties on the unpaid installment at the  
10 applicable rates under s. 74.47 (1) and (2) from February 1.

11 SECTION 2. 74.11 (10) (a) of the statutes is renumbered 74.11 (10) and amended  
12 to read:

1           74.11 (10) If all special assessments to which an installment option does not  
2 pertain, special charges, special taxes and personal property taxes due under sub.  
3 (3) or (4) are not paid in full on or before the due date, the amounts unpaid are  
4 delinquent as of the day after the due date ~~of the first installment or~~ of the lump-sum  
5 payment.

6           SECTION 3. 74.11 (10) (b) of the statutes is repealed.

7           SECTION 4. 74.11 (11) (a) of the statutes is amended to read:

8           74.11 (11) (a) All real property taxes, special charges, and special taxes that  
9 become delinquent shall be paid, together with interest and penalties charged from  
10 the ~~preceding February 1~~ day after the date that the real property taxes, special  
11 charges, and special taxes are due, to the county treasurer. All special assessments  
12 to which an installment option does not pertain that become delinquent shall be paid,  
13 together with interest and penalties charged from the day after the due date ~~of the~~  
14 ~~first installment or~~ of the lump-sum payment.

15           SECTION 5. 74.12 (7) of the statutes is amended to read:

16           74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real  
17 property taxes, personal property taxes on improvements on leased land or special  
18 assessments to which an installment option pertains is not paid on or before January  
19 31, the ~~entire~~ amount of the ~~remaining~~ unpaid taxes ~~or special assessments to which~~  
20 ~~an installment option pertains on that parcel~~ installment is delinquent ~~as of~~ and  
21 shall be paid, together with interest and penalties on the unpaid installment at the  
22 applicable rates under s. 74.47 (1) and (2) from February 1.

23           SECTION 6. 74.12 (8) of the statutes is amended to read:

24           74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
25 subsequent installment payment of real property taxes, personal property taxes on

1 improvements on leased land or special assessments to which an installment option  
2 pertains is not paid by the due date specified in the ordinance, the entire amount of  
3 the remaining unpaid taxes or special assessments to which an installment option  
4 pertains on that parcel is delinquent as of the first day of the month after the  
5 payment is due and shall be paid, together with interest and penalties are due under  
6 sub. (10) on the unpaid installment at the applicable rate under s. 74.47 (1) and (2)  
7 from the day after the installment is due.

8 SECTION 7. 74.12 (9) (a) of the statutes is renumbered 74.12 (9).

9 SECTION 8. 74.12 (9) (b) of the statutes is repealed.

10 SECTION 9. 74.12 (10) of the statutes is amended to read:

11 74.12 (10) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY. (a) All real  
12 property taxes, special assessments, special charges and special taxes that become  
13 delinquent and are paid on or before July 31, and all delinquent personal property  
14 taxes, whenever paid, shall be paid, together with interest and penalties charged  
15 from the ~~preceding February 1~~ day after real property taxes, special assessments,  
16 special charges, and special taxes are due, to the taxation district treasurer.

17 (b) All real property taxes, special assessments, special charges and special  
18 taxes that become delinquent and are not paid under par. (a) shall be paid, together  
19 with interest and penalties charged from the ~~preceding February 1~~ day after real  
20 property taxes, special assessments, special charges, and special taxes are due, to the  
21 county treasurer.

22 SECTION 10. 74.12 (12) (a) of the statutes is amended to read:

23 74.12 (12) (a) The taxation district treasurer shall retain the tax roll and make  
24 collections through July 31. On or before August 15, the taxation district treasurer  
25 shall return the tax roll to the county treasurer. The county treasurer shall collect



1 all returned delinquent real property taxes, special assessments, special charges,  
2 and special taxes, together with interest and ~~penalty~~<sup>penalties</sup> assessed from the previous  
3 ~~February 1~~ day after real property taxes, special assessments, special charges, and  
4 special taxes are due, as provided under s. 74.47.

5 **SECTION 11. Initial applicability.**

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

8 (END)

D- Note

INSERT A

Analysis by the LRB

Under current law, if any installment payment of property taxes is paid after the date that the installment is due, the entire amount of unpaid property taxes becomes delinquent and is due, subject to interest and penalties. Under this bill, if any installment payment of property taxes is paid after the due date, the amount of the installment payment becomes delinquent and is due, subject to interest and penalties.

FE-L

DW

Date

Ziegelbauer

Representative Ziegelbauer:

Please review this draft carefully to ensure that  
it is consistent with <sup>your</sup> intent. This bill reflects the  
substance of 2003 AB 133, as amended by ASA1 to  
AB 133.

JK

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

LRB-0222/1dn  
JK:kjfrs

October 14, 2004

Representative Ziegelbauer:

Please review this draft carefully to ensure that it is consistent with your intent. This bill reflects the substance of 2003 AB 133, as amended by ASA 1 to AB 133.

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

**Emery, Lynn**

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**From:** Kostelic, Luanne  
**Sent:** Wednesday, February 16, 2005 10:42 AM  
**To:** LRB.Legal  
**Subject:** Draft review: LRB 05-0222/1 Topic: Late payment of property tax installments

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

Draft review: LRB 05-0222/1 Topic: Late payment of property tax installments