

## 2007 DRAFTING REQUEST

### Bill

Received: 10/15/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Kim Hixson (608) 266-9650

By/Representing: pat

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.Hixson@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

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### Pre Topic:

No specific pre topic given

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### Topic:

Property tax charge backs

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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>
/P1	jkreye 10/16/2007	wjackson 10/16/2007	pgreensl 10/17/2007	_____	lparisi 10/17/2007		Local
/P2	jkreye 11/01/2007	wjackson 11/05/2007	nmatzke 11/06/2007	_____	sbasford 11/06/2007		Local
	jkreye 11/08/2007	kfollett 11/08/2007		_____			
/1			rschluet 11/08/2007	_____	lparisi 11/08/2007	lparisi 11/08/2007	Local

Vers.    Drafted    Reviewed    Typed    Proofed    Submitted    Jacketed    Required

FE Sent For: "1" @ Intro. 1-4-08

**<END>**

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Please  
just ask!  
joe

Pre Topic:

No specific pre topic given

Topic:

Property tax charge backs

Instructions:

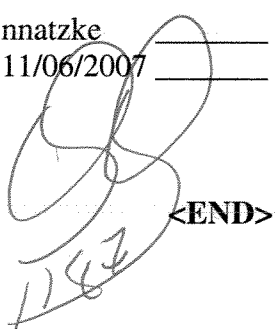
See Attached

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 10/16/2007	wjackson 10/16/2007	pgreensl 10/17/2007	_____	lparisi 10/17/2007		Local
/P2	jkreye 11/01/2007	wjackson 11/05/2007	nmatzke 11/06/2007	_____	sbasford 11/06/2007		Local

FE Sent For:

11/8  
11/8

  
<END>

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### Topic:

Property tax charge backs

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### Instructions:

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<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 10/16/2007	wjackson 10/16/2007	pgreensl 10/17/2007 nwn 11/5	_____	lparisi 10/17/2007		Local

FE Sent For:

<END>

**2007 DRAFTING REQUEST**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Property tax charge backs

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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>
/P1	jkreye	/p1 WLJ 10/16	10 17 P8	10 17 P8			

FE Sent For:

<END>

lot — Rep Hixson

1615-07

changeover of taxes

74.41

county resolution

error corrected — "error" kept by  
municipality (\$ kept)

\* want bill to distribute to underlying taxing  
jurisdiction

\* per other issue — lot will send county  
maintain

74.42

personal property <sup>has</sup> collections and  
continuing business ops

**Kreye, Joseph**

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**From:** Singer, Patrick  
**Sent:** Monday, October 15, 2007 11:27 AM  
**To:** Kreye, Joseph  
**Subject:** Chargeback Bills Information  
**Attachments:** ChargebackBillsInformation.pdf

Joe,

As we discussed on the phone, I have attached the information from the Wisconsin County Treasurers' Association.

If you have any other questions please feel free to contact me.

Thanks,

Patrick Singer  
Legislative Assistant  
Office of Representative Kim Hixson  
43rd Assembly District  
4 West State Capitol  
(608) 266-9650

10/15/2007

# Wisconsin County Treasurers' Association

October 2006 Seminar

Resolution No. 2006-02

Re: Amendments to Wisconsin Statute 74.41, Charging Back Refunded or Rescinded Taxes; Sharing Certain Collected Taxes

**WHEREAS**, Wisconsin Statute 74.41(4) requires the Department of Revenue to determine the amount of rescinded or refunded taxes to be charged back to, and collected from, each taxing jurisdiction due to palpable errors as defined by Wisconsin Statute 74.33(1); and

**WHEREAS**, the taxes collected by the taxation district for real or personal property omitted from assessment, as defined by Wisconsin Statute 70.44, are not shared with each taxing jurisdiction but rather remain in the local treasury; and

**WHEREAS**, the Wisconsin County Treasurers' Association believes it equitable for all taxing jurisdictions to share in all refunded, rescinded and collected taxes.

**NOW THEREFORE BE IT RESOLVED**, that the Wisconsin County Treasurers' Association recommends amending Wisconsin Statute 74.41 to include omitted taxes.

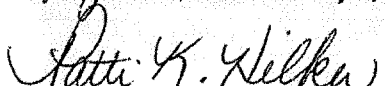
**BE IT FURTHER RESOLVED**, that the Wisconsin County Treasurers' Association will seek sponsorship of such stated changes to Wisconsin Statute 74.41 from members of the Wisconsin Legislature.

Respectfully submitted this 12th day of October, 2006.

## RESOLUTIONS COMMITTEE

  
Kay Schroeder, Shawano County Treasurer

  
JoAnne Friberg, Florence County Treasurer

  
Patti Hilker, Dodge County Treasurer



# Wisconsin County Treasurers' Association

October 2006 Seminar

Resolution No. 2006-03

Re: Amendments to Wisconsin Statute 74.42(1), Charge Back of Personal Property Taxes

**WHEREAS**, Wisconsin Statute 74.42(1) allows the taxation district treasurer to charge back to each taxing jurisdiction its proportionate share of those personal property taxes for which the taxation district settled in full the previous February, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent; and

**WHEREAS**, the time period allowed for such charge backs is between February 2 and April 1; and

**WHEREAS**, the taxing jurisdictions must pay the taxation district treasurer within 30 days after receipt of notice of a charge back; and

**WHEREAS**, Wisconsin Statute 74.55 allows the taxation district to recover the delinquent personal property taxes, together with any interest and penalty, in a civil action if the action is brought within 6 years after the January 1 of the year the taxes are required to be paid; and

**WHEREAS**, the Wisconsin County Treasurers' Association believes it is the duty of the taxation district to make every effort to collect the delinquent personal property taxes.

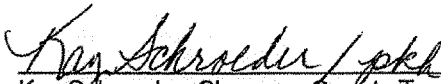
**NOW THEREFORE BE IT RESOLVED**, that the Wisconsin County Treasurers' Association recommends amending Wisconsin Statute 74.42(1) to include the wording "and the business entity has ceased operations or the personal property has been removed from the next assessment roll" after the wording "which remain delinquent".

**BE IT FURTHER RESOLVED**, that the Wisconsin County Treasurers' Association believes amending Wisconsin Statute 74.42(1) to include the wording payment shall be made "within 30 days after April 1" allows for more efficient processing for all taxing jurisdictions.

**BE IT FURTHER RESOLVED**, that the Wisconsin County Treasurers' Association will seek sponsorship of such stated changes to Wisconsin Statute 74.42(1) from members of the Wisconsin Legislature.

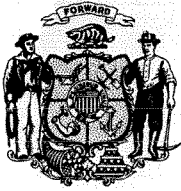
Respectfully submitted this 12th day of October, 2006.

## RESOLUTIONS COMMITTEE

  
Kay Schroeder, Shawano County Treasurer

  
JoAnne Friberg, Florence County Treasurer

  
Patti Hilker, Dodge County Treasurer



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-3306/P1

JK:l:....

Wlj

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 10-16-07  
D-N

Gen

1

AN ACT ...; relating to: the charge<sup>back</sup> of refunded or rescinded taxes and of

2

personal property taxes and sharing certain collected taxes.

***Analysis by the Legislative Reference Bureau***

Under current law, no later than October 1 of each year, a taxation district clerk may submit to the Department of Revenue (DOR) a list of property taxes on the district's tax roll that have been refunded to taxpayers or rescinded. The list may also include property taxes that the district collected as a result of certain errors in the district's tax roll. Under current law, the taxation district is required to distribute a proportionate share of the amount of any such collected taxes to the taxing jurisdictions that are part of the taxation district. Under this bill, a taxation district clerk may include on its list to DOR the amount of any property taxes collected on property that was omitted from its property tax roll in the previous two years and distribute a proportionate share of that amount to the taxing jurisdictions that are part of the taxation district. must

Under current law, no earlier than February 2 and no later than April 1, a taxation district treasurer may charge back to each taxing jurisdiction its proportionate share of personal property taxes that the taxation district settled in full the previous February, that were delinquent at the time of settlement, that have not been collected in the year following the settlement, and that remain delinquent. Under this bill, the personal property taxes that a taxation district may charge back to the taxing jurisdictions includes personal property taxes owed by an entity that has ceased operations or due on personal property that has been removed from the next assessment roll. ✓

Under current law, a taxing jurisdiction must pay the taxation district the amount of any charge back within 30 days of receiving the charge back notice from the taxation district. Under the bill, a taxing jurisdiction must pay the taxation district the amount of any charge back no later than May 1.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

1       **SECTION 1.** 74.41 (1) (e) of the statutes is created to read:

2       74.41 (1) (e) Have been collected under s. 70.44.

3       **SECTION 2.** 74.42 (1) of the statutes is amended to read:

4       74.42 (1) CHARGE BACK. No earlier than February 2 and no later than April 1,  
5       the taxation district treasurer may charge back to each taxing jurisdiction within the  
6       taxation district, except this state, its proportionate share of those personal property  
7       taxes for which the taxation district settled in full the previous February, which were  
8       delinquent at the time of settlement, which have not been collected in the intervening  
9       year, and which remain delinquent, including personal property taxes owed by an  
10       entity that has ceased operations or due on personal property that has been removed  
11       from the next assessment roll. At the same time, if there are charge-backs, the  
12       taxation district treasurer shall charge back to the county the state's proportionate  
13       share of those taxes. ~~Within 30 days~~ No later than the first May 1 after receipt of a  
14       notice of a charge-back, the taxing jurisdiction shall pay to the taxation district  
15       treasurer the amount due, and the state shall pay to the proper county treasurer the  
16       amount due.

History: 1987 a. 378; 1989 a. 104; 1991 a. 39; 1995 a. 278.

17       **SECTION 3. Initial applicability.**



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

LRB-3306/P1dn

JK.../...

WLj

Representative Hixson:

Please review this draft carefully to ensure that it is consistent with your intent.

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

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

LRB-3306/P1dn  
JK:wlj:pg

October 17, 2007

Representative Hixson:

Please review this draft carefully to ensure that it is consistent with your intent.

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

**Kreye, Joseph**

---

**From:** Singer, Patrick  
**Sent:** Monday, October 29, 2007 11:47 AM  
**To:** Kreye, Joseph  
**Subject:** LRB-3306/P1 Modifications

Hi Joe,

The Wisconsin Treasurers' Association, whom we are working on this legislation with, had two minor updates to LRB-3306.

In the draft on page 2, line 9 the amended line that currently states "including personal property taxes owed by an ... from the next assessment roll" should read "and the business entity has ceased operations or the personal property has been removed from the next assessment roll."

There was also a modification to 74.41(1) which is not included in this draft, where it states "**Submission of refunded or rescinded taxes to department.** By October 1 of each year, the clerk of a taxation district *may submit* to the department of revenue, on a form prescribed", the WTA would like to see that changed from "may submit" to "shall submit".

The legislative chair of the WTA will be in Madison tomorrow. If you have any questions on these changes I can have her give you a call directly to discuss.

Thanks,

Patrick Singer  
Legislative Assistant  
Office of Representative Kim Hixson  
43rd Assembly District  
4 West State Capitol  
(608) 266-9650

## Kreye, Joseph

---

**From:** VICKI BROWN [BROWN@co.rock.wi.us]  
**Sent:** Thursday, November 01, 2007 1:41 PM  
**To:** Kreye, Joseph  
**Subject:** LRB-3306

**Attachments:** WCA - WCTA Resolutions.doc



WCA - WCTA  
Resolutions.doc (29..

Joe,

Hopefully this will explain what WCTA is trying to accomplish.

Thanks  
Vicki Brown

### Confidentiality Notice

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-Rock-County-



**WCTA Resolution 2006-02**

**Amendments to WI Statute 74.41, Charging Back Refunded or Rescinded Taxes; Sharing Certain Collected Taxes**

Under current law, a taxation district, namely the local town, village or city, may refund or rescind general property taxes in the tax roll when a palpable error occurs such as a double assessment or clerical error in the computation of the tax. In other words, when a taxation district error overcharges a taxpayer, all taxing jurisdictions, such as the local school district, the local technical college and the county, are asked to give the money back.

Under current law, when a taxation district error omits real or personal property from assessment, that assessment may be added to the assessment roll over the next two years. The taxation district keeps all omitted taxes. In other words, when a taxation district undercharges a taxpayer, and then corrects the error, the taxpayer pays the same total amount of property taxes but the local municipality keeps all of the funds. The other taxing jurisdictions, such as the local school district, technical college and county, do not receive any of omitted taxes.

The WCTA is asking that omitted taxes be shared with all taxing jurisdictions, just as rescinded and refunded taxes are shared with all taxing jurisdictions.

In 2006 for Rock County, rescinded taxes countywide totaled \$29,500 that all taxing jurisdictions had to pay back to the taxation district. The omitted taxes that the taxation district did not have to share with any other taxing jurisdictions totaled \$39,800.

**WCTA Resolution 2006-03**

**Amendments to WI Statute 74.42(1), Charge Back of Personal Property Taxes**

Under current law, taxation districts, (municipalities), must settle in full at tax settlement for personal property taxes, such as machinery and equipment used in the course of business, whether the personal property taxes are paid or not. Current law allows municipalities to recover such taxes by taking civil court action. If the personal property taxes remain unpaid, the following year in February or March, the municipality may charge back to each taxing jurisdiction their proportionate share of the unpaid personal property taxes. Taxing jurisdictions have 30 days to pay the municipality.

The WCTA is asking that payment be made within 30 days of the end of the chargeback period, specifically by April 30, to eliminate a two month long payment processing period for taxing jurisdictions. WCTA is also asking that unless a business has ceased operations or the personal property has been removed from the assessment roll, the municipality cannot charge back the unpaid taxes. Municipalities issue permits and licenses and as such have some element of control over local businesses.

In 2006 personal property charge backs in Rock County totaled \$63,631. Included were such on-going business entities as an accounting service, a limousine service, a marina, several gas stations, even a Dunkin Donuts.

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

11-1-07

Vicki Brown - Rock County Treasurer

Rep. Huxion - <sup>LRB</sup> 3306 (Potuck)

Qs related to that

608-757-5675





State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-3306/P1

JK:wlj:pg

stays

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 11-7-07

due wed  
11-7-07

DIN

re-yr

- 1 **AN ACT to amend** 74.42 (1); and **to create** 74.41 (1) (e) of the statutes; **relating**
- 2 **to:** the charge-back of refunded or rescinded taxes and of personal property
- 3 taxes and sharing certain collected taxes.

**Analysis by the Legislative Reference Bureau**

Under current law, no later than October 1 of each year, a taxation district clerk may submit to the Department of Revenue (DOR) a list of property taxes on the district's tax roll that have been refunded to taxpayers or rescinded. The list may also include property taxes that the district collected as a result of certain errors in the district's tax roll. Under current law, the taxation district must distribute a proportionate share of the amount of any such collected taxes to the taxing jurisdictions that are part of the taxation district. Under this bill, a taxation district clerk ~~may~~ include on ~~its~~ list ~~to DOR~~ the amount of any property taxes collected on property that was omitted from ~~its~~ property tax roll in the previous two years and distribute a proportionate share of that amount to the taxing jurisdictions that are part of the taxation district.

Under current law, no earlier than February 2 and no later than April 1, a taxation district treasurer may charge back to each taxing jurisdiction its proportionate share of personal property taxes that the taxation district settled in full the previous February, that were delinquent at the time of settlement, that have not been collected in the year following the settlement, and that remain delinquent. Under this bill, the personal property taxes that a taxation district may charge back to the taxing jurisdictions ~~includes~~ personal property taxes owed by an entity that has ceased operations or due on personal property that has been removed from the next assessment roll.

must  
re-yr  
submit list of refunded or  
rescinded taxes to DOR and must

Under current law, a taxing jurisdiction must pay the taxation district the amount of any charge-back within 30 days of receiving the charge-back notice from the taxation district. Under the bill, a taxing jurisdiction must pay the taxation district the amount of any charge-back no later than May 1.

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:*

7 (INSERT 2-1)  
1 **SECTION 1.** 74.41 (1) (e) of the statutes is created to read:

2 74.41 (1) (e) Have been collected under s. 70.44.

3 **SECTION 2.** 74.42 (1) of the statutes is amended to read:

4 74.42 (1) CHARGE BACK. No earlier than February 2 and no later than April 1,  
5 the taxation district treasurer may charge back to each taxing jurisdiction within the  
6 taxation district, except this state, its proportionate share of those personal property  
7 taxes for which the taxation district settled in full the previous February, which were  
8 delinquent at the time of settlement, which have not been collected in the intervening  
9 year, and which remain delinquent, including personal property taxes owed by an  
10 entity that has ceased operations or <sup>are</sup> due on personal property that has been removed  
11 from the next assessment roll. At the same time, if there are charge-backs, the  
12 taxation district treasurer shall charge back to the county the state's proportionate  
13 share of those taxes. ~~Within 30 days~~ No later than the first May 1 after receipt of a  
14 notice of a charge-back, the taxing jurisdiction shall pay to the taxation district  
15 treasurer the amount due, and the state shall pay to the proper county treasurer the  
16 amount due.

17 **SECTION 3. Initial applicability.**

18 (1) This act first applies to the property tax assessments as of January 1, 2008.

19 (END)

2007-2008 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-3306/P2ins  
JK:wlj:pg

Insert 2-1

1           SECTION ~~#~~74.41 (1) (intro.) of the statutes is amended to read:

2           74.41 (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT. (intro.)

3           By October 1 of each year, the clerk of a taxation district may shall submit to the  
4           department of revenue, on a form prescribed by the department of revenue, a listing  
5           of all general property taxes on the district's tax roll which, subject to sub. (2), meet  
6           any of the following conditions:

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2005 a. 405.

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

LRB-3306/P2dn

JK:wlj:pg

↑  
stays

Representative Hixson:

This draft is based on my conversation with Vicki Brown, Rock County Treasurer, on Thursday, November 1, 2007. Please contact me if you have any questions.

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

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

LRB-3306/P2dn  
JK:wjl:nwn

November 6, 2007

Representative Hixson:

This draft is based on my conversation with Vicki Brown, Rock County Treasurer, on Thursday, November 1, 2007. Please contact me if you have any questions.

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



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-3306/P2

JK:wlj:nwn

stays PM not R

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 11-8-07

Regen

Today

- 1 AN ACT *to amend* 74.41 (1) (intro.) and 74.42 (1); and *to create* 74.41 (1) (e) of
- 2 the statutes; **relating to:** the charge-back of refunded or rescinded taxes and
- 3 of personal property taxes and sharing certain collected taxes.

---

***Analysis by the Legislative Reference Bureau***

Under current law, no later than October 1 of each year, a taxation district clerk may submit to the Department of Revenue (DOR) a list of property taxes on the district's tax roll that have been refunded to taxpayers or rescinded. The list may also include property taxes that the district collected as a result of certain errors in the district's tax roll. Under current law, the taxation district must distribute a proportionate share of the amount of any such collected taxes to the taxing jurisdictions that are part of the taxation district. Under this bill, a taxation district clerk must submit the district's list of refunded or rescinded taxes to DOR and must include on the list the amount of any property taxes collected on property that was omitted from the property tax roll in the previous two years and distribute a proportionate share of that amount to the taxing jurisdictions that are part of the taxation district.

Under current law, no earlier than February 2 and no later than April 1, a taxation district treasurer may charge back to each taxing jurisdiction its proportionate share of personal property taxes that the taxation district settled in full the previous February, that were delinquent at the time of settlement, that have not been collected in the year following the settlement, and that remain delinquent. Under this bill, the personal property taxes that a taxation district may charge back to the taxing jurisdictions are personal property taxes owed by an entity that has



ceased operations or due on personal property that has been removed from the next assessment roll.

Under current law, a taxing jurisdiction must pay the taxation district the amount of any charge-back within 30 days of receiving the charge-back notice from the taxation district. Under the bill, a taxing jurisdiction must pay the taxation district the amount of any charge-back no later than May 1.

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:***

1           **SECTION 1.** 74.41 (1) (intro.) of the statutes is amended to read:

2           **74.41 (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT.** (intro.)

3           By October 1 of each year, the clerk of a taxation district may shall submit to the  
4           department of revenue, on a form prescribed by the department of revenue, a listing  
5           of all general property taxes on the district's tax roll which, subject to sub. (2), meet  
6           any of the following conditions:

7           **SECTION 2.** 74.41 (1) (e) of the statutes is created to read:

8           **74.41 (1) (e)** Have been collected under s. 70.44.

9           **SECTION 3.** 74.42 (1) of the statutes is amended to read:

10           **74.42 (1) CHARGE BACK.** No earlier than February 2 and no later than April 1,  
11           the taxation district treasurer may charge back to each taxing jurisdiction within the  
12           taxation district, except this state, its proportionate share of those personal property  
13           taxes for which the taxation district settled in full the previous February, which were  
14           delinquent at the time of settlement, which have not been collected in the intervening  
15           year, and which remain delinquent, if the taxes are owed by an entity that has ceased  
16           operations or are due on personal property that has been removed from the next  
17           assessment roll. At the same time, if there are charge-backs, the taxation district  
18           treasurer shall charge back to the county the state's proportionate share of those

1 taxes. ~~Within 30 days~~ No later than the first May 1 after receipt of a notice of a  
2 charge-back, the taxing jurisdiction shall pay to the taxation district treasurer the  
3 amount due, and the state shall pay to the proper county treasurer the amount due.

4 **SECTION 4. Initial applicability.**

5 (1) This act first applies to the property tax assessments as of January 1, 2008.

6 (END)