April 10, 2007 – Introduced by Representatives ALBERS, FIELDS, VUKMIR, BALLWEG, VOS, BIES, STRACHOTA, GUNDERSON, TOWNSEND, MUSSER, OWENS and MURSAU, cosponsored by Senators SCHULTZ and LAZICH. Referred to Committee on Ways and Means.

AN ACT to repeal 20.835 (1) (e), 70.11 (39) and (39m), 70.111, 70.112 (1), (5) and (6), 70.13, 70.14, 70.15, 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34, 70.345, 70.35, 70.36, 70.47 (15), 70.53 (1) (a), 70.64 (3) (c), 70.65 (2) (a) 2., 70.68, 70.995 (12r), 71.91 (5m) (b), 74.11 (4), 74.11 (11) (b), 74.11 (12) (a) 1g., 74.11 (12) (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.13 (3), 74.25 (1) (b) 1., 74.30 (1) (i), 74.42, 74.47 (3) (e), 74.55, 76.69, 79.095 and 121.06 (4); to renumber 71.91 (5m) (a) and 74.11 (11) (a); to renumber and amend 74.87 (3) (a); to consolidate, renumber and amend 70.65 (2) (a) (intro.) and 1. and 74.25 (1) (b) (intro.) and 2.; to amend 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1., 33.01 (9) (am) 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 38.28 (2) (b) 2., 66.0235 (2) (a), 66.0235 (2) (b), 66.0235 (2c) (a) 2., 66.0435 (3) (c) 1. b., 66.0435 (3) (g), 66.0517 (3) (b) 1., 66.1105 (2) (j), 67.101 (1) (b), 70.01, 70.02, 70.05 (5) (a) 1., 70.05 (5) (a) 1m., 70.07 (6), 70.075 (6), 70.10, 70.11 (4m) (a), 70.11 (9), 70.11 (11), 70.11 (12) (b), 70.11 (13), 70.11 (15), 70.11 (26), 70.11 (31), 70.11 (32), 70.112
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(4) (b), 70.17 (1), 70.174, 70.365, 70.40 (5), 70.41 (5), 70.42 (5), 70.421 (1), 70.421
(5), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.47 (14), 70.47 (16) (a), 70.48, 70.49 (2),
70.50, 70.52, 70.555, 70.65 (2) (b) (intro.), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d),
70.84, 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a),
71.17 (2), 71.52 (7), 71.80 (1) (a), 73.03 (20), 73.06 (3), 74.05 (1), 74.09 (2), 74.11
(6) (a), 74.11 (10) (a), 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12 (7), 74.12 (8),
74.12 (9) (a), 74.12 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.13 (1) (b),
74.25 (1) (b) 3., 74.27, 74.29 (2), 74.30 (1m), 74.83, 76.025 (1), 76.03 (1), 76.07
(4g) (c) 1., 76.07 (4g) (c) 2., 76.125 (1), 76.48 (1r), 76.81, 77.04 (1), 77.54 (3) (b)
1., 77.84 (1), 79.03 (3) (b) 3., 79.03 (3) (b) 4. (intro.), 79.10 (1) (dm), 121.004 (6),
121.15 (4) (a), 121.90 (2) (intro.), 174.06 (5), 174.065 (3), 174.08 (1), 198.10 (1),
200.13 (2), 815.18 (3) (intro.) and 978.05 (6) (a); and to create 76.02 (2m) and
76.02 (4m) of the statutes; relating to: eliminating the personal property tax.

Analysis by the Legislative Reference Bureau

This bill eliminates the property tax on personal property. The bill also
eliminates the state aid payments to taxing jurisdictions based on the value of
computers and computer-related equipment that are exempt from the personal
property tax and that are located in the taxing jurisdictions.

Because this bill relates to an exemption from state or local taxes, it may be
referred to the Joint Survey Committee on Tax Exemptions for a report to be printed
as an appendix to the bill.

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:

SECTION 1. 17.14 (1) (g) of the statutes is amended to read:

17.14 (1) (g) Failure to use the “Wisconsin Property Assessment Manual”
provided under s. 73.03 (2a) and as required by s. 70.32 (1) and 70.34. The
certification of any assessor removed under this paragraph may for sufficient reason
be reinstated by the secretary of revenue after one year upon formal application for
reinstatement.

SECTION 2. 20.835 (1) (e) of the statutes is repealed.

SECTION 3. 26.03 (1m) (b) (intro.) of the statutes is amended to read:

26.03 (1m) (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting
raw forest products on public lands, as defined in s. 70.13 (7) that are owned by the
United States, this state, or any political subdivision of this state, to a person
harvesting raw forest products for fuel wood for his or her home consumption, to a
person harvesting for the purpose of clearing the land for agricultural use, or to a
person harvesting from the person’s own land, any of the following:

SECTION 4. 33.01 (9) (a) of the statutes is amended to read:

33.01 (9) (a) For the purpose of receiving notice under this chapter, a person
whose name appears as an owner of real property on the tax roll under s. 70.65 (2)
(a) 1. that was delivered under s. 74.03 on or before the 3rd Monday in December of
the previous year.

SECTION 5. 33.01 (9) (am) 1. of the statutes is amended to read:

33.01 (9) (am) 1. A person whose name appears as an owner of real property
on the tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before
the 3rd Monday in December of the previous year.

SECTION 6. 33.01 (9) (am) 2. of the statutes is amended to read:

33.01 (9) (am) 2. The spouse of a person whose name appears as an owner of
real property on the tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03
on or before the 3rd Monday in December of the previous year if the spouse is referred
to on that tax roll.
SECTION 7. 33.01 (9) (ar) 1. of the statutes is amended to read:

33.01 (9) (ar) 1. The person’s name appears as an owner of real property on the tax roll under s. 70.65 (2) (a) that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year.

SECTION 8. 33.01 (9) (b) 1. of the statutes is amended to read:

33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax roll under s. 70.65 (2) (a) that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year; or

SECTION 9. 38.28 (2) (b) 2. of the statutes is amended to read:

38.28 (2) (b) 2. The most current equalized values certified by the department of revenue shall be used in aid determinations. Equalized values shall include the full value of property that is exempt under s. 70.11 (39) and (39m) as determined under s. 79.095 (3).

SECTION 10. 66.0235 (2) (a) of the statutes is amended to read:

66.0235 (2) (a) Except as otherwise provided in this section or in s. 60.79 (2) (c) when territory is transferred, in any manner provided by law, from one local governmental unit to another, there shall be assigned to the latter local governmental unit such proportion of the assets and liabilities of the first local governmental unit as the assessed valuation of all taxable property in the territory transferred bears to the assessed valuation of all the taxable property of the entire local governmental unit from which the territory is taken according to the last assessment roll of the local governmental unit. The clerk of a local governmental unit to which territory is transferred, within 30 days of the effective date of the transfer, shall certify to the clerk of the local governmental unit from which territory was transferred and to the clerk of the school district in which the territory is located
a metes and bounds description of the land area involved. Upon receipt of the
description the clerk of the local governmental unit from which the territory was
transferred shall certify to the department of revenue and to the clerk of the school
district in which the territory is located the latest assessed value of the real and
personal property located within the transferred territory, and shall make any
further reports as needed by the department of revenue in the performance of duties
required by law.

SECTION 11. 66.0235 (2) (b) of the statutes is amended to read:

66.0235 (2) (b) When the transfer of territory from one local governmental unit
to another results from the incorporation of a new city or village, the proportion of
the assets and liabilities assigned to the new city or village shall be based on the
average assessed valuation for the preceding 5 years of the property transferred in
proportion to the average assessed valuation for the preceding 5 years of all the
taxable property of the entire local governmental unit from which the territory is
taken, according to the assessment rolls of the local governmental unit for those
years. The certification by the clerk of the local governmental unit from which
territory was transferred because of the incorporation shall include the assessed
value of the real and personal property within the territory transferred for each of
the last 5 years. The preceding 5 years shall include the assessment rolls for the 5
calendar years prior to the incorporation.

SECTION 12. 66.0235 (2c) (a) 2. of the statutes is amended to read:

66.0235 (2c) (a) 2. The clerk of any school district to which territory is
transferred, within 30 days of the effective date of the transfer, shall certify to the
clerk of the local governmental unit from which the territory was transferred a metes
and bounds description of the land area involved. Upon receipt of the description the
clerk of the local governmental unit from which the territory was transferred shall
certify to the department of revenue the latest assessed value of the real and personal
property located within the transferred territory, file one copy of the certification
with the school district clerk and one copy with the department of public instruction
and make any further reports as needed by the department of revenue in the
performance of duties required by law.

**SECTION 13.** 66.0435 (3) (c) 1. b. of the statutes is amended to read:

66.0435 (3) (c) 1. b. The fair market value, determined under subd. 1. a., minus
the tax-exempt household furnishings thus established, shall be equated to the
general level of assessment for the prior year on other real and personal property in
the district.

**SECTION 14.** 66.0435 (3) (g) of the statutes is amended to read:

66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall
be treated as a default in payment of personal property tax and is subject to all
procedures and penalties applicable under chs. 70 and 74.

**SECTION 15.** 66.0517 (3) (b) 1. of the statutes is amended to read:

66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall
receive compensation for the destruction of noxious weeds as determined by the town
board, village board, or city council upon presenting to the proper treasurer the
account for noxious weed destruction, verified by oath and approved by the
appointing officer. The account shall specify by separate items the amount
chargeable to each piece of land, describing the land, and shall, after being paid by
the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the
amount chargeable to each tract of land in the next tax roll in a column headed “For
the Destruction of Weeds”, as a tax on the lands upon which the weeds were
destroyed. The tax shall be collected under ch. 74, except in case of lands which are
exempt from taxation, railroad lands, or other lands for which taxes are not collected
under ch. 74. A delinquent tax may be collected as is a delinquent real property tax
under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case
of railroad lands or other lands for which taxes are not collected under ch. 74, the
amount chargeable against these lands shall be certified by the town, village, or city
clerk to the secretary of administration who shall add the amount designated to the
sum due from the company owning, occupying, or controlling the lands specified. The
secretary of administration shall collect the amount chargeable as prescribed in
subch. I of ch. 76 and return the amount collected to the town, city, or village from
which the certification was received.

SECTION 16. 66.1105 (2) (j) of the statutes is amended to read:

66.1105 (2) (j) “Tax incremental base” means the aggregate value, as equalized
by the department of revenue, of all taxable property located within a tax
incremental district on the date as of which the district is created, determined as
provided in sub. (5) (b). The base of districts created before October 1, 1980, does not
include the value of property exempted under s. 70.111 (17) merchants’
stock-in-trade, manufacturers’ materials and finished products, and livestock.

SECTION 17. 67.101 (1) (b) of the statutes is amended to read:

67.101 (1) (b) Beginning on January 1, 1973, except interest which is received
by the city as a part of the aggregate amounts from the sale of capital assets,
one-third of all interest money received by the city treasury on any invested city
funds and one-third of all interest received by the city treasury on any other funds
to the interest of which the city is entitled including one-third of all interest received
on delinquent personal property taxes.
SECTION 18. 70.01 of the statutes is amended to read:

70.01 General Real property taxes; upon whom levied. Taxes shall be levied, under this chapter, upon all general real property in this state except property that is exempt from taxation. Real estate taxes and personal property taxes are deemed to be levied when the tax roll in which they are included has been delivered to the local treasurer under s. 74.03. When so levied such taxes are a lien upon the property against which they are charged. That lien is superior to all other liens, except a lien under s. 292.31 (8) (i) or 292.81, and is effective as of January 1 in the year when the taxes are levied. Liens of special assessments of benefits for local improvements shall be in force as provided by the charter or general laws applicable to the cities that make the special assessments. In this chapter, unless the context requires otherwise, references to “this chapter” do not include ss. 70.37 to 70.395.

SECTION 19. 70.02 of the statutes is amended to read:

70.02 Definition of general property. General property is all the taxable real and personal property defined in ss. s. 70.03 and 70.04 except that which is taxed under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property includes manufacturing property subject to s. 70.995, but assessment of that property shall be made according to s. 70.995.

SECTION 20. 70.05 (5) (a) 1. of the statutes is amended to read:

70.05 (5) (a) 1. “Assessed value” means with respect to each taxation district the total values established under ss. s. 70.32 and 70.34, but excluding manufacturing property subject to assessment under s. 70.995.

SECTION 21. 70.05 (5) (a) 1m. of the statutes is amended to read:

70.05 (5) (a) 1m. “Class of property” means residential under s. 70.32 (2) (a) 1.; commercial under s. 70.32 (2) (a) 2.; personal property, or the sum of undeveloped
under s. 70.32 (2) (a) 5., agricultural forest under s. 70.32 (2) (a) 5m, productive
forest land under s. 70.32 (2) (a) 6., and other under s. 70.32 (2) (a) 7.

SECTION 22. 70.07 (6) of the statutes is amended to read:

70.07 (6) The board of assessors shall remain in session until all corrections
and changes have been made, including all those resulting from investigations by
committees of objections to valuations filed with the commissioner of assessments
as provided in this subsection, after which the commissioner of assessments shall
prepare the assessment rolls as corrected by the board of assessors and submit them
to the board of review not later than the 2nd Monday in October. The person
assessed, having been notified of the determination of the board of assessors as
required in sub. (4), shall be deemed to have accepted the determination unless the
person notifies the commissioner of assessments in writing, within 15 days from the
date that the notice of determination was issued under sub. (4), of the desire to
present testimony before the board of review. After the board of review has met, the
commissioner of assessments may appoint committees of the board of assessors to
investigate any objections to the amount or valuation of any real or personal property
which have been filed with the commissioner of assessments. The committees may
at the direction of the commissioner of assessments report their investigation and
recommendations to the board of review and any member of any such committee
shall be a competent witness in any hearing before the board of review.

SECTION 23. 70.075 (6) of the statutes is amended to read:

70.075 (6) The board of assessors shall remain in session until all corrections
and changes have been made, including all those resulting from investigations by
committees of objections to valuations filed with the city assessor as provided in this
section, after which the city assessor shall prepare the assessment rolls as corrected
by the board of assessors and submit them to the board of review not later than the last Monday in July. A person assessed who has been notified of the determination of the board of assessors as required in sub. (4) is deemed to have accepted such determination unless the person notifies the city assessor in writing, within 15 days from the date that the notice of determination was issued under sub. (4), of a desire to present testimony before the board of review. After the board of review meets, the city assessor may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which are referred to the city assessor by the board of review. The committees so appointed may at the city assessor's direction report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before the board of review.

SECTION 24. 70.10 of the statutes is amended to read:

70.10 Assessment, when made, exemption. The assessor shall assess all real and personal property as of the close of January 1 of each year. Except in cities of the 1st class and 2nd class cities that have a board of assessors under s. 70.075, the assessment shall be finally completed before the first Monday in April. All real property conveyed by condemnation or in any other manner to the state, any county, city, village or town by gift, purchase, tax deed or power of eminent domain before January 2 in such year shall not be included in the assessment. Assessment of manufacturing property subject to s. 70.995 shall be made according to that section.

SECTION 25. 70.11 (4m) (a) of the statutes is amended to read:

70.11 (4m) (a) Real property owned and used and personal property used exclusively for the purposes of any hospital of 10 beds or more devoted primarily to the diagnosis, treatment or care of the sick, injured, or disabled, which hospital is
owned and operated by a corporation, voluntary association, foundation or trust, except an organization that is organized under s. 185.981 or ch. 611, 613 or 614 and that offers a health maintenance organization as defined in s. 609.01 (2) or a limited service health organization as defined in s. 609.01 (3) or an organization that is issued a certificate of authority under ch. 618 and that offers a health maintenance organization or a limited service health organization, no part of the net earnings of which inures to the benefit of any shareholder, member, director or officer, and which hospital is not operated principally for the benefit of or principally as an adjunct of the private practice of a doctor or group of doctors. This exemption does not apply to property used for commercial purposes, as a health and fitness center or as a doctor’s office. The exemption for residential property shall be limited to dormitories of 12 or more units which house student nurses enrolled in a state accredited school of nursing affiliated with the hospital.

Section 26. 70.11 (9) of the statutes is amended to read:

70.11 (9) Memorials. All memorial halls and the real estate upon which the same are located, owned and occupied by any organization of United States war veterans organized pursuant to act of congress and domesticated in this state pursuant to the laws of this state, containing permanent memorial tablets with the names of former residents of any given town, village, city or county who lost their lives in the military or naval service of the state or the United States in any war inscribed thereon, and all personal property owned by such organizations, and all buildings erected, purchased or maintained by any county, city, town or village as memorials under s. 45.72. The renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof. Where such hall or building is used in part
for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation
to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

SECTION 27. 70.11 (11) of the statutes is amended to read:

70.11 (11) BIBLE CAMPS. All real property not exceeding 30 acres and the
personal property situated therein, of any Bible camp conducted by a religious
nonprofit corporation organized under the laws of this state, so long as the property
is used for religious purposes and not for pecuniary profit of any individual.

SECTION 28. 70.11 (12) (b) of the statutes is amended to read:

70.11 (12) (b) Real property not exceeding 40 acres and the personal property
located thereon owned by units which are not organized in this state of the
organizations listed in par. (a). No such unit which is not organized in this state may
claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and
streams.

SECTION 29. 70.11 (13) of the statutes is amended to read:

70.11 (13) CEMETERIES. Land owned by cemetery authorities, as defined in s.
157.061 (2), and used exclusively as public burial grounds and tombs and
monuments therein, and privately owned burial lots; land adjoining such burial
grounds, owned and occupied exclusively by the cemetery authority for cemetery
purposes; personal property owned by any cemetery authority and necessary for the
care and management of burial grounds; burial sites and contiguous lands which are
cataloged under s. 157.70 (2) (a).

SECTION 30. 70.11 (15) of the statutes is amended to read:

70.11 (15) MANURE STORAGE FACILITIES. Any manure storage facility used by a
farmer. This exemption shall apply whether the facility is deemed personal property
or is so affixed to the realty as to be classified as real estate.
SECTION 31. 70.11 (26) of the statutes is amended to read:

70.11 (26) PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES. All real and personal property owned by an industrial development agency formed under s. 59.57 (2). Any such property subject to contract of sale or lease shall be taxed as personal property to the vendee or lessee thereof.

SECTION 32. 70.11 (31) of the statutes is amended to read:

70.11 (31) SPORTS AND ENTERTAINMENT FACILITIES. Real and personal property consisting of or contained in a sports and entertainment facility, including related or auxiliary structures, constructed by a nonprofit corporation for the purpose of donation to the state or to an instrumentality of the state, if the state indicates by legislative or executive action that it will accept the facility. This exemption shall apply during construction and operation if the facility is owned by a nonprofit corporation, the state or an instrumentality of the state.

SECTION 33. 70.11 (32) of the statutes is amended to read:

70.11 (32) NONPROFIT YOUTH HOCKEY ASSOCIATIONS. Land not exceeding 13 acres, and the buildings on that land and personal property, if the land is owned or leased by and the buildings and personal property are owned by, and all the property is used exclusively for the purposes of, a nonprofit youth hockey association, except that the exemption under this subsection does not apply to the property of a nonprofit youth hockey association if any of its property was funded in whole or in part by industrial revenue bonds unless that association’s facilities were placed in operation after January 1, 1988. Leasing all or a portion of the property does not render that property taxable if all of the leasehold income is used for maintenance of the leased property.

SECTION 34. 70.11 (39) and (39m) of the statutes are repealed.
SECTION 35. 70.111 of the statutes is repealed.

SECTION 36. 70.112 (1), (5) and (6) of the statutes are repealed.

SECTION 37. 70.112 (4) (b) of the statutes is amended to read:

70.112 (4) (b) If real or tangible personal property is used more than 50 percent, as determined by the department of revenue, in the operation of a telephone company that is subject to the tax imposed under s. 76.81, the department of revenue shall assess the property and that property shall be exempt from the general property taxes imposed under this chapter. If real or tangible personal property is used less than 50 percent, as determined by the department of revenue, in the operation of a telephone company that is subject to the tax imposed under s. 76.81, the taxation district in which the property is located shall assess the property and that property shall be subject to the general property taxes imposed under this chapter.

SECTION 38. 70.13 of the statutes is repealed.

SECTION 39. 70.14 of the statutes is repealed.

SECTION 40. 70.15 of the statutes is repealed.

SECTION 41. 70.17 (1) of the statutes is amended to read:

70.17 (1) Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name. The person holding the contract or certificate of sale of any real property contracted to be sold by the state, but not conveyed, shall be deemed the owner for such purpose. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name. The real estate of an incorporated company shall be entered in the same manner as that of an
individual. Improvements on leased lands shall be assessed either as real property or personal property.

**SECTION 42.** 70.174 of the statutes is amended to read:

70.174 **Improvements on government-owned land.** Improvements made by any person on land within this state owned by the United States shall be assessed either as real or personal property to the person making the same improvements, if ascertainable, and otherwise to the occupant thereof of the improvements or the person receiving benefits therefrom from the improvements.

**SECTION 43.** 70.18 of the statutes is repealed.

**SECTION 44.** 70.19 of the statutes is repealed.

**SECTION 45.** 70.20 of the statutes is repealed.

**SECTION 46.** 70.21 of the statutes is repealed.

**SECTION 47.** 70.22 of the statutes is repealed.

**SECTION 48.** 70.29 of the statutes is repealed.

**SECTION 49.** 70.30 of the statutes is repealed.

**SECTION 50.** 70.34 of the statutes is repealed.

**SECTION 51.** 70.345 of the statutes is repealed.

**SECTION 52.** 70.35 of the statutes is repealed.

**SECTION 53.** 70.36 of the statutes is repealed.

**SECTION 54.** 70.365 of the statutes is amended to read:

70.365 **Notice of changed assessment.** When the assessor assesses any taxable real property, or any improvements taxed as personal property under s. 77.84 (1), and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed if the address of the person is known to the assessor, otherwise the occupant of the property. The notice shall be in writing
and shall be sent by ordinary mail at least 15 days before the meeting of the board
of review or before the meeting of the board of assessors in 1st class cities and in 2nd
class cities that have a board of assessors under s. 70.075 and shall contain the
amount of the changed assessment and the time, date and place of the meeting of the
local board of review or of the board of assessors. However, if the assessment roll is
not complete, the notice shall be sent by ordinary mail at least 15 days prior to the
date to which the board of review has adjourned. The assessor shall attach to the
assessment roll a statement that the notices required by this section have been
mailed and failure to receive the notice shall not affect the validity of the changed
assessment, the resulting changed tax, the procedures of the board of review or of the
board of assessors or the enforcement of delinquent taxes by statutory means. The
secretary of revenue shall by rule prescribe the form of the notice required under this
section. The form shall include information notifying the taxpayer of the procedures
to be used to object to the assessment.

SECTION 55. 70.40 (5) of the statutes is amended to read:

70.40 (5) All laws not in conflict with this section relating to the assessment,
collection and payment of personal property taxes and the correction of errors in
assessment and tax rolls, shall apply to the tax imposed in this section.

SECTION 56. 70.41 (5) of the statutes is amended to read:

70.41 (5) TAXATION STATUTES APPLICABLE TO GRAIN STORAGE TAXATION. All laws not
in conflict with this section relating to the assessment, collection and payment of
personal property taxes, the correction of errors in assessment and tax rolls, shall
apply to the tax imposed under this section.

SECTION 57. 70.42 (5) of the statutes is amended to read:
70.42 (5) All laws not in conflict with this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax imposed under this section.

SECTION 58. 70.421 (1) of the statutes is amended to read:

70.421 (1) Every person operating a crude oil refinery in this state, shall on or before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents per ton upon all crude oil handled during the preceding year ending April 30 except that as of December 15, 1979, such tax shall apply to the year ending the December 31 which is 2 years prior to the payment due date. All such crude oil so handled and all petroleum products refined therefrom, in the possession of the refinery, shall be exempt from all personal property taxation, either state or municipal.

SECTION 59. 70.421 (5) of the statutes is amended to read:

70.421 (5) All laws not in conflict with this section relating to the assessment, collection and payment of personal property taxes and the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

SECTION 60. 70.43 (2) of the statutes is amended to read:

70.43 (2) If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year’s assessment roll.

SECTION 61. 70.44 (1) of the statutes is amended to read:
70.44 (1) Real or personal property omitted from assessment in any of the 2
next previous years, unless previously reassessed for the same year or years, shall
be entered once additionally for each previous year of such omission, designating
each such additional entry as omitted for the year of omission and affixing a just
valuation to each entry for a former year as the same should then have been assessed
according to the assessor’s best judgment, and taxes shall be apportioned, using the
net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This
section shall not apply to manufacturing property assessed by the department of
revenue under s. 70.995.

SECTION 62. 70.47 (7) (aa) of the statutes is amended to read:
70.47 (7) (aa) No person shall be allowed to appear before the board of review,
to testify to the board by telephone or to contest the amount of any assessment of real
or personal property if the person has refused a reasonable written request by
certified mail of the assessor to view such property.

SECTION 63. 70.47 (14) of the statutes is amended to read:
70.47 (14) TAX PAYMENTS. In the event the board of review has not completed
its review or heard an objection to an assessment on real or personal property prior
to the date the taxes predicated upon such assessment are due, or in the event there
is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of
review to the court, the time for payment of such taxes as levied is the same as
provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent
and subject to the same provisions as other delinquent taxes.

SECTION 64. 70.47 (15) of the statutes is repealed.

SECTION 65. 70.47 (16) (a) of the statutes is amended to read:
70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the commissioner of assessments on or before the 3rd Monday in May. No person may, in any action or proceeding, question the amount or valuation of real or personal property in the assessment rolls of the city unless objections have been so filed. The board may not waive the requirement that objections be in writing. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. If the objections have been investigated by a committee of the board of assessors under s. 70.07 (6), the board of review may adopt the recommendation of the committee unless the objector requests or the board orders a hearing. At least 2 days’ notice of the time fixed for the hearing shall be given to the objector or attorney and to the city attorney of the city. The provisions of the statutes relating to boards of review not inconsistent with this subsection apply to proceedings before the boards of review of 1st class cities, except that the board need not adjourn until the assessment roll is completed by the commissioner of assessments, as required in s. 70.07 (6), but may immediately hold hearings on objections filed with the commissioner of assessments, and the changes, corrections and determinations made by the board acting within its powers shall be prima facie correct. Appeal from the determination shall be by an action for certiorari commenced within 90 days after the taxpayer receives the notice under sub. (12). The action shall be given preference.

SECTION 66. 70.48 of the statutes is amended to read:
70.48 Assessor to attend board of review. The assessor or the assessor’s authorized representative shall attend without order or subpoena all hearings before the board of review and under oath submit to examination and fully disclose to the board such information as the assessor may have touching the assessment and any other matters pertinent to the inquiry being made. All part-time assessors shall receive the same compensation for such attendance as is allowed to the members of the board but no county assessor or member of a county assessor’s staff shall receive any compensation other than that person’s regular salary for attendance at a board of review. The clerk shall make all corrections to the assessment roll ordered by the board of review, including all changes in the valuation of real property. When any valuation of real property is changed the clerk shall enter the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink. The clerk shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property by the board of review, setting opposite such names respectively the aggregate valuation of such property as determined by the assessor, after deducting exemptions and making such corrections as the board has ordered. All changes in valuation of personal property made by the board of review shall be made in the same manner as changes in real estate.

SECTION 67. 70.49 (2) of the statutes is amended to read:

70.49 (2) The value of all real and personal property entered into the assessment roll to which such affidavit is attached by the assessor shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed in proper relationship to each other.
SECTION 68. 70.50 of the statutes is amended to read:

70.50 Delivery of roll. Except in counties that have a county assessment system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have a board of assessors under s. 70.075 the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve them in the clerk’s office. On or before the first Monday in April, a county assessor under s. 70.99 shall deliver the completed assessment roll and all sworn statements and valuations of personal property to the clerks of the towns, cities and villages in the county, who shall file and preserve them in the clerk’s office.

SECTION 69. 70.52 of the statutes is amended to read:

70.52 Clerks to examine and correct rolls. Each city, village, and town clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. The clerk shall add to the roll any parcel of real property or item of personal property omitted by the assessors and immediately notify the assessors of the omissions. The assessors shall immediately view and value the omitted property and certify the valuation to the clerk. The clerk shall enter the valuation upon the roll, and the valuation shall be final. To enable the clerk to properly correct defective descriptions, the clerk may request aid, when necessary, from the county surveyor, whose fees for the services rendered shall be paid by the city, village, or town.

SECTION 70. 70.53 (1) (a) of the statutes is repealed.

SECTION 71. 70.555 of the statutes is amended to read:
70.555 Provisions directory. The directions herein given for the assessing of lands and personal property and levying and collecting taxes shall be deemed directory only, and no error or informality in the proceedings of any of the officers entrusted with the same, not affecting the substantial justice of the tax, shall vitiate or in anywise affect the validity of such tax or assessment.

Section 72. 70.64 (3) (c) of the statutes is repealed.

Section 73. 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated, renumbered 70.65 (2) (a) and amended to read:

70.65 (2) (a) As shown on the assessment roll: 1. Identify all the real property within the taxation district and, with respect to each description of real property, the name and address of the owner and the assessed value.

Section 74. 70.65 (2) (a) 2. of the statutes is repealed.

Section 75. 70.65 (2) (b) (intro.) of the statutes is amended to read:

70.65 (2) (b) (intro.) With respect to each description of real property and each owner of taxable personal property:

Section 76. 70.68 of the statutes is repealed.

Section 77. 70.73 (1) (b) of the statutes is amended to read:

70.73 (1) (b) If a town, village or city clerk or treasurer discovers that personal property has been assessed to the wrong person, or 2 or more parcels of land belonging to different persons have been erroneously assessed together on the tax roll, the clerk or treasurer shall notify the assessor and all parties interested, if the parties are residents of the county, by notice in writing to appear at the clerk’s office at some time, not less than 5 days thereafter, to correct the assessment roll.

Section 78. 70.73 (1) (c) of the statutes is amended to read:
70.73 (1) (c) At the time and place designated in the notice given under par. (b), the assessment roll shall be corrected by entering the correct names of the persons liable to assessment, both as to real and personal property, describing each parcel of land and giving the proper valuation to each parcel separately owned. The total valuation given to the separate tracts of real estate shall be equal to the valuation given to the same property when the several parcels were assessed together.

SECTION 79. 70.73 (1) (d) of the statutes is amended to read:

70.73 (1) (d) The valuation of parcels of land or correction of names of persons whose personal property is assessed under this subsection may be made at any time before the tax roll is returned to the county treasurer for the year in which the tax is levied. The valuation or correction of names, when made under this subsection, shall be held just and correct and be final and conclusive.

SECTION 80. 70.84 of the statutes is amended to read:

70.84 Inequalities may be corrected in subsequent year. If any such reassessment cannot be completed in time to take the place of the original assessment made in such district for said year, the clerk of the district shall levy and apportion the taxes for that year upon the basis of the original assessment roll, and when the reassessment is completed the inequalities in the taxes levied under the original assessment shall be remedied and compensated in the levy and apportionment of taxes in such district next following the completion of said reassessment in the following manner: Each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be the tax on which is determined by such reassessment to have been relatively too high, shall be credited a sum equal to the amount of taxes charged on the original assessment in excess of the amount which would have been charged had such reassessment been made in time; and each tract
of real estate, and, as to personal property, each taxpayer, whose tax shall be the tax
on which is determined by such reassessment to have been relatively too low, shall
be charged, in addition to all other taxes, a sum equal to the difference between the
amount of taxes charged upon such unequal original assessment and the amount
which would have been charged had such reassessment been made in time. The
department of revenue, or its authorized agent, shall at any time have access to all
assessment and tax rolls herein referred to for the purpose of assisting the local clerk
and in order that the results of the reassessment may be carried into effect.

SECTION 81. 70.995 (1) (a) of the statutes is amended to read:

70.995 (1) (a)  In this section “manufacturing property” includes all lands,
buildings, structures and other real property used in manufacturing, assembling,
processing, fabricating, making or milling tangible personal property for profit.
Manufacturing property also includes warehouses, storage facilities and office
structures when the predominant use of the warehouses, storage facilities or offices
is in support of the manufacturing property, and all personal property owned or used
by any person engaged in this state in any of the activities mentioned, and used in
the activity, including raw materials, supplies, machinery, equipment, work in
process and finished inventory when located at the site of the activity.
Establishments engaged in assembling component parts of manufactured products
are considered manufacturing establishments if the new product is neither a
structure nor other fixed improvement. Materials processed by a manufacturing
establishment include products of agriculture, forestry, fishing, mining and
quarrying. For the purposes of this section, establishments which engage in mining
metalliferous minerals are considered manufacturing establishments.

SECTION 82. 70.995 (4) of the statutes is amended to read:
Whenever real property or tangible personal property is used for one, or some combination, of the processes mentioned in sub. (3) and also for other purposes, the department of revenue, if satisfied that there is substantial use in one or some combination of such processes, may assess the property under this section. For all purposes of this section the department of revenue shall have sole discretion for the determination of what is substantial use and what description of real property or what unit of tangible personal property shall constitute “the property” to be included for assessment purposes, and, in connection herewith, the department may include in a real property unit, real property owned by different persons. Vacant property designed for use in manufacturing, assembling, processing, fabricating, making or milling tangible property for profit may be assessed under this section or under s. 70.32 (1), and the period of vacancy may not be the sole ground for making that determination. In those specific instances where a portion of a description of real property includes manufacturing property rented or leased and operated by a separate person which does not satisfy the substantial use qualification for the entire property, the local assessor shall assess the entire real property description and all personal property not exempt under s. 70.11 (27). The applicable portions of the standard manufacturing property report form under sub. (12) as they relate to manufacturing machinery and equipment shall be submitted by such person.

Section 83. 70.995 (7) (b) of the statutes is amended to read:

70.995 (7) (b) Each 5 years, or more frequently if the department of revenue’s workload permits and if in the department’s judgment it is desirable, the department of revenue shall complete a field investigation or on-site appraisal at full value under ss. s. 70.32 (1) and 70.34 of all manufacturing property in this state.

Section 84. 70.995 (8) (b) 1. of the statutes is amended to read:
70.995 (8) (b) 1. The department of revenue shall annually notify each manufacturer assessed under this section and the municipality in which the manufacturing property is located of the full value of all real and personal property owned by the manufacturer. The notice shall be in writing and shall be sent by 1st class mail or electronic mail. In addition, the notice shall specify that objections to valuation, amount, or taxability must be filed with the state board of assessors within 60 days of issuance of the notice of assessment, that objections to a change from assessment under this section to assessment under s. 70.32 (1) must be filed within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is not filed until the fee is paid. A statement shall be attached to the assessment roll indicating that the notices required by this section have been mailed and failure to receive the notice does not affect the validity of the assessments, the resulting tax on real or personal property, the procedures of the tax appeals commission or of the state board of assessors, or the enforcement of delinquent taxes by statutory means.

SECTION 85. 70.995 (12) (a) of the statutes is amended to read:

70.995 (12) (a) The department of revenue shall prescribe a standard manufacturing property report form that shall be submitted annually for each real estate parcel and each personal property account on or before March 1 by all manufacturers whose property is assessed under this section. The report form shall contain all information considered necessary by the department and shall include, without limitation, income and operating statements, fixed asset schedules and a report of new construction or demolition. Failure to submit the report shall result in denial of any right of redetermination by the state board of assessors or the tax appeals commission. If any property is omitted or understated in the assessment roll
in any of the next 5 previous years, the assessor shall enter the value of the omitted or understated property once for each previous year of the omission or understatement. The assessor shall affix a just valuation to each entry for a former year as it should have been assessed according to the assessor’s best judgment. Taxes shall be apportioned and collected on the tax roll for each entry, on the basis of the net tax rate for the year of the omission, taking into account credits under s. 79.10. In the case of omitted property, interest shall be added at the rate of 0.0267% per day for the period of time between the date when the form is required to be submitted and the date when the assessor affixes the just valuation. In the case of underpayments determined after an objection under s. 70.995 (8) (d), interest shall be added at the average annual discount interest rate determined by the last auction of 6-month U.S. treasury bills before the objection per day for the period of time between the date when the tax was due and the date when it is paid.

SECTION 86. 70.995 (12r) of the statutes is repealed.

SECTION 87. 71.17 (2) of the statutes is amended to read:

71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All income taxes levied against the income of beneficiaries shall be a lien on that portion of the trust estate or interest therein from which the income taxed is derived, and such taxes shall be paid by the fiduciary, if not paid by the distributee, before the same become delinquent. Every person who, as a fiduciary under the provisions of this subchapter, pays an income tax shall have all the rights and remedies of reimbursement for any taxes assessed against him or her or paid by him or her in such capacity, as provided in s. 70.19 (1) and (2) has a right of action against the beneficiary for whom the tax is paid and has a lien on the beneficiary’s property for the amount of the taxes paid.
SECTION 88. 71.52 (7) of the statutes is amended to read:

71.52 (7) “Property taxes accrued” means real or personal property taxes or monthly parking permit fees under s. 66.0435 (3) (c), exclusive of special assessments, delinquent interest and charges for service, levied on a homestead owned by the claimant or a member of the claimant’s household. “Real or personal property taxes” means those levied under ch. 70, less the tax credit, if any, afforded in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned as marital property or survivorship marital property and one or more such persons, entities or owners is not a member of the claimant’s household, property taxes accrued is that part of property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10, that reflects the ownership percentage of the claimant and the claimant’s household, except that if a homestead is owned by 2 or more natural persons or if 2 or more natural persons have an interest in a homestead, one or more of whom is not a member of the claimant’s household, and the claimant has a present interest, as that term is used in s. 700.03 (1), in the homestead and is required by the terms of a will that transferred the homestead or interest in the homestead to the claimant to pay the entire amount of property taxes levied on the homestead, property taxes accrued is property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10. A marital property agreement or unilateral statement under ch. 766 has no effect in computing property taxes accrued for a person whose homestead is not the same as the homestead of that person’s spouse. For purposes of this subsection, property taxes are “levied” when the tax roll is delivered to the local treasurer for collection. If a homestead is sold or purchased during the calendar year of the levy, the property taxes accrued for the seller and the buyer are the amount of the tax levy.
prorated to each in proportion to the periods of time each both owned and occupied
the homestead during the year to which the claim relates. The seller may use the
closing agreement pertaining to the sale of the homestead, the property tax bill for
the year before the year to which the claim relates or the property tax bill for the year
to which the claim relates as the basis for computing property taxes accrued, but
those taxes are allowable only for the portion of the year during which the seller
owned and occupied the sold homestead. If a household owns and occupies 2 or more
homesteads in the same calendar year, property taxes accrued is the sum of the
prorated property taxes accrued attributable to the household for each of such
homesteads. If the household owns and occupies the homestead for part of the
calendar year and rents a homestead for part of the calendar year, it may include both
the proration of taxes on the homestead owned and rent constituting property taxes
accrued with respect to the months the homestead is rented in computing the amount
of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose
or multidwelling building, property taxes accrued are the percentage of the property
taxes accrued on that part of the multipurpose or multidwelling building occupied
by the household as a principal residence plus that same percentage of the property
taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably
necessary for use of the multipurpose or multidwelling building as a principal
residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part
of a farm, property taxes accrued are the property taxes accrued on up to 120 acres
of the land contiguous to the claimant’s principal residence and include the property
taxes accrued on all improvements to real property located on such land, except as
the limitations of s. 71.54 (2) (b) apply.

**SECTION 89.** 71.80 (1) (a) of the statutes is amended to read:
1. 71.80 (1) (a) The department shall assess incomes as provided in this chapter, and in performance of such duty the department shall possess all powers now or hereafter granted by law to the department in the assessment of personal property and also the power to estimate incomes.

Section 90. 71.91 (5m) (a) of the statutes is renumbered 71.91 (5m).

Section 91. 71.91 (5m) (b) of the statutes is repealed.

Section 92. 73.03 (20) of the statutes is amended to read:

73.03 (20) To investigate all delinquent personal property, death and estate, income, or franchise taxes and surtaxes in the state and the possibility of the collection of them and to require taxing officials, including town treasurers, county treasurers, sheriffs, and district attorneys, to institute proceedings, actions, and prosecutions for the collection of delinquent taxes so that the amount of delinquent taxes shall be reduced to the minimum. In carrying out this subsection the department of revenue may examine or cause to be examined by any agent, employee or representative designated by it for that purpose, any books, papers, records or memoranda of any corporation, limited liability company, partnership, or individual bearing upon the collection of any delinquent taxes and may require the attendance of the officials of any corporation or limited liability company or of any other person having knowledge in the premises and may take testimony and require proof material for their information upon any matter that they deem of value for the purpose of enforcing the payment of delinquent taxes. The department of revenue may also perform other duties and adopt other procedures that may be necessary to carry out this subsection and direct that proceedings, actions, and prosecutions be instituted to enforce the laws relating to the collection of delinquent taxes of every kind. To this end, the department of justice shall, upon the request of the department
of revenue, conduct such actions, proceedings, or prosecutions or assist the local
town, city, village, or county officials in them or assist the district attorneys.

SECTION 93. 73.06 (3) of the statutes is amended to read:

73.06 (3) The department of revenue, through its supervisors of equalization,
shall examine and test the work of assessors during the progress of their assessments
and ascertain whether any of them is assessing property at other than full value or
is omitting property subject to taxation from the roll. The department and such
supervisors shall have the rights and powers of a local assessor for the examination
of persons and property and for the discovery of property subject to taxation. If any
property has been omitted or not assessed according to law, they shall bring the same
to the attention of the local assessor of the proper district and if such local assessor
shall neglect or refuse to correct the assessment they shall report the fact to the board
of review. If it discovers errors in identifying or valuing property that is exempt
under s. 70.11 (39) or (39m), the department shall change the specification of the
property as taxable or exempt and shall change the value of the property. All
disputes between the department, municipalities and property owners about the
taxability or value of property that is reported under s. 79.095 (2) (a) or of the
property under s. 70.995 (12r) shall be resolved by using the procedures under s.
70.995 (8).

SECTION 94. 74.05 (1) of the statutes is amended to read:

74.05 (1) Definition. In this section, “error in the tax roll” means an error in
the description of any real or personal property, in the identification of the owner or
person to whom the property is assessed or in the amount of the tax or an error
resulting from a palpably erroneous entry in the assessment roll.

SECTION 95. 74.09 (2) of the statutes is amended to read:
74.09 (2) Preparation. The clerk of the taxation district shall prepare the real and personal property tax bills. The form of the property tax bill shall be prescribed by the department of revenue and shall be uniform.

Section 96. 74.11 (4) of the statutes is repealed.

Section 97. 74.11 (6) (a) of the statutes is amended to read:

74.11 (6) (a) Payments made on or before January 31 and payments of taxes on improvements on leased land that are assessed as personal property shall be made to the taxation district treasurer.

Section 98. 74.11 (10) (a) of the statutes is amended to read:

74.11 (10) (a) If all special assessments, special charges, and special taxes and personal property taxes due under sub. (3) or (4) are not paid in full on or before the due date, the amounts unpaid are delinquent as of the day after the due date of the first installment or of the lump-sum payment.

Section 99. 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

Section 100. 74.11 (11) (b) of the statutes is repealed.

Section 101. 74.11 (12) (a) (intro.) of the statutes is amended to read:

74.11 (12) (a) (intro.) Except as provided in pars. (c) and (d), if a taxation district treasurer or county treasurer receives a payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:

Section 102. 74.11 (12) (a) 1g. of the statutes is repealed.

Section 103. 74.11 (12) (b) of the statutes is amended to read:

74.11 (12) (b) The allocation under par. (a) 1g. to 4. is conclusive for purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies under this section.
SECTION 104. 74.11 (12) (d) of the statutes is repealed.

SECTION 105. 74.12 (6) of the statutes is repealed.

SECTION 106. 74.12 (7) of the statutes is amended to read:

74.12 (7) Delinquent first installment. If the first installment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an installment option pertains is not paid on or before 5 working days after January 31, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of February 1.

SECTION 107. 74.12 (8) of the statutes is amended to read:

74.12 (8) Delinquent 2nd or subsequent installment. If the 2nd or any subsequent installment payment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an installment option pertains is not paid by 5 working days after the due date specified in the ordinance, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of the first day of the month after the payment is due and interest and penalties are due under sub. (10).

SECTION 108. 74.12 (9) (a) of the statutes is amended to read:

74.12 (9) (a) If all special assessments to which an installment option does not pertain, special charges, and personal property taxes that are due under sub. (5) or (6) are not paid in full on or before 5 working days after January 31, the amounts unpaid are delinquent as of February 1.

SECTION 109. 74.12 (10) (a) of the statutes is amended to read:

74.12 (10) (a) All real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31, and all
delinquent personal property taxes, whenever paid, shall be paid, together with interest and penalties charged from the preceding February 1, to the taxation district treasurer.

Section 110. 74.12 (11) (a) (intro.) of the statutes is amended to read:

74.12 (11) (a) (intro.) Except as provided in pars. par. (c) and (d), if a taxation district treasurer or county treasurer receives a payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:

Section 111. 74.12 (11) (a) 1g. of the statutes is repealed.

Section 112. 74.12 (11) (b) of the statutes is amended to read:

74.12 (11) (b) The allocation under par. (a) 1g. 1m. to 4. is conclusive for purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies under this section.

Section 113. 74.12 (11) (d) of the statutes is repealed.

Section 114. 74.13 (1) (b) of the statutes is amended to read:

74.13 (1) (b) Except as provided in sub. (3), general property taxes, special assessments, special charges and special taxes may be paid in advance of the levy during the period from August 1 until the 3rd Monday in December.

Section 115. 74.13 (3) of the statutes is repealed.

Section 116. 74.25 (1) (b) (intro.) and 2. of the statutes are consolidated, renumbered 74.25 (1) (b) and amended to read:

74.25 (1) (b) General property taxes. After making the distribution under par. (a), the taxation district treasurer shall do all of the following: 2. Pay to each taxing jurisdiction within the district its proportionate share of real property taxes, except that the treasurer shall pay the state’s proportionate share to the county. As
part of that distribution, the taxation district treasurer shall retain for the taxation
district and for each tax incremental district within the taxation district its
proportionate share of real property taxes.

SECTION 117. 74.25 (1) (b) 1. of the statutes is repealed.

SECTION 118. 74.25 (1) (b) 3. of the statutes is amended to read:

74.25 (1) (b) 3. Pay to each taxing jurisdiction within the district its
proportionate share of taxes on improvements on leased land, except that the
treasurer shall pay the state’s proportionate share to the county and except the
taxation district may pay in full all taxes on improvements on leased land, as
provided with subd. 1. As part of that distribution, the taxation district treasurer
shall allocate to each tax incremental district within the taxation district its
proportionate share of taxes on improvements on leased land.

SECTION 119. 74.27 of the statutes is amended to read:

74.27 March settlement between counties and the state. On or before
March 15, the county treasurer shall send to the secretary of administration the
state’s proportionate shares of taxes under ss. 74.23 (1) (b) and 74.25 (1) (b) 1.
and 2.

SECTION 120. 74.29 (2) of the statutes is amended to read:

74.29 (2) On or before August 20, a taxation district treasurer who has not paid
in full all taxes on improvements on leased land under s. 74.25 (1) (b) 1. or under
s. 74.30 (1) or (2) shall pay in full to each taxing jurisdiction within the district all
taxes on improvements on leased land included in the tax roll which have not
previously been paid to, or retained by, the taxing jurisdiction, except that the
treasurer shall pay the state’s proportionate share to the county. As part of that
distribution, the taxation district treasurer shall allocate to each tax incremental
district within the taxation district its proportionate share of taxes on improvements on leased land.

**SECTION 121.** 74.30 (1) (i) of the statutes is repealed.

**SECTION 122.** 74.30 (1m) of the statutes is amended to read:

74.30 (1m) March settlement between counties and the state. On or before March 15, the county treasurer shall send to the secretary of administration the state’s proportionate share of taxes under sub. (1) (i) and (j).

**SECTION 123.** 74.42 of the statutes is repealed.

**SECTION 124.** 74.47 (3) (e) of the statutes is repealed.

**SECTION 125.** 74.55 of the statutes is repealed.

**SECTION 126.** 74.83 of the statutes is amended to read:

74.83 Agreements. Any 1st class city may enter into agreements to pay delinquent state, county, metropolitan sewerage district and technical college district real or personal property taxes, including accrued interest and penalties thereon, applicable to property located in that city at any stage in the proceedings for collection and enforcement of those taxes and thereafter collect and enforce those taxes, including interest and penalties on them, in its own name in accordance with any of the procedures or remedies applicable to the collection and enforcement of delinquent city, state, county, metropolitan sewerage district and technical college district taxes under this chapter and ch. 75.

**SECTION 127.** 74.87 (3) (a) of the statutes is renumbered 74.87 (3) and amended to read:

74.87 (3) The common council of a city may, by ordinance, permit payment in 10 equal installments, without interest, of general property taxes, special charges and special assessments of the city, other than for special assessments for which no
payment extension is allowed. Each installment shall be paid on or before the last
day of each month from January through October. Taxes on personal property may
be paid in installments under this subsection if, on or before January 31 of the year
in which the tax becomes due, the taxpayer has first paid to the city treasurer taxes
on personal property levied by all taxing jurisdictions other than the city. The
amounts and time of payment of city general property taxes, special assessments and
charges in the city tax roll shall be as provided in the charter of the city.

**SECTION 128.** 76.02 (2m) of the statutes is created to read:

76.02 (2m) “Computers and computer-related equipment” includes
mainframe computers, minicomputers, personal computers, networked personal
computers, servers, terminals, monitors, disk drives, electronic peripheral
equipment, tape drives, printers, cash registers, fax machines that are not also
copiers, basic operational programs, systems software, and prewritten software.
“Computers and computer-related equipment” excludes custom software, copiers,
equipment with embedded computerized components, and telephone systems,
including equipment that is used to provide telecommunications services, as defined
in s. 76.80 (3).

**SECTION 129.** 76.02 (4m) of the statutes is created to read:

76.02 (4m) “Motor vehicle” includes all of the following and any trailer or
semitrailer used with any of the following:

(a) An automobile.

(b) A motor bicycle.

(c) A motor bus.

(d) A motorcycle.

(e) A motor truck.
(f) A moped.

(g) A road tractor.

(h) A school bus.

(i) A snowmobile.

(j) A truck tractor.

SECTION 130. 76.025 (1) of the statutes is amended to read:

76.025 (1) The property taxable under s. 76.13 shall include all franchises, and all real and personal property of the company used or employed in the operation of its business, excluding property that is exempt from the property tax under s. 70.11 (39) and (39m), such computers and computer-related equipment, motor vehicles as are exempt under s. 70.112 (5), and treatment plant and pollution abatement equipment exempt under s. 70.11 (21) (a). The taxable property shall include all title and interest of the company referred to in such property as owner, lessee, or otherwise, and in case any portion of the property is jointly used by 2 or more companies, the unit assessment shall include and cover a proportionate share of that portion of the property jointly used so that the assessments of the property of all companies having any rights, title, or interest of any kind or nature whatsoever in any such property jointly used shall, in the aggregate, include only one total full value of such property.

SECTION 131. 76.03 (1) of the statutes is amended to read:

76.03 (1) The property, both real and personal, including all rights, franchises, and privileges used in and necessary to the prosecution of the business of any company enumerated in s. 76.02 shall be deemed personal property for the purposes of taxation, and shall be valued and assessed together as a unit.

SECTION 132. 76.07 (4g) (c) 1. of the statutes is amended to read:
76.07 (4g) (c) 1. Determine the gross cost of gas plant in service in this state, except motor vehicles exempt from the property tax under s. 70.112 (5), and of all other property owned or rented by the company and used in the operation of the company's business in this state and included in the base for purposes of rate regulation by the federal energy regulatory commission.

SECTION 133. 76.07 (4g) (c) 2. of the statutes is amended to read:

76.07 (4g) (c) 2. Determine the gross cost of gas plant in service everywhere, except motor vehicles specified under s. 70.112 (5), and of all other property owned or rented by the company and used in the operation of the company's business everywhere and included in the base for purposes of rate regulation by the federal energy regulatory commission.

SECTION 134. 76.125 (1) of the statutes is amended to read:

76.125 (1) Using the statement of assessments under s. 70.53 and the statement of taxes under s. 69.61, the department shall determine the net rate of taxation of commercial property under s. 70.32 (2) (a) 2. and of manufacturing property under s. 70.32 (2) (a) 3. and of personal property under s. 70.30 as provided in subs. (2) to (6). The department shall enter that rate on the records of the department.

SECTION 135. 76.48 (1r) of the statutes is amended to read:

76.48 (1r) Except as provided in s. 76.29, every electric cooperative shall pay, in lieu of other general property and income or franchise taxes, an annual license fee equal to its apportionment factor multiplied by its gross revenues; excluding for the tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the license fee under s. 76.29; multiplied by 3.19% 3.19 percent. Real estate and personal property not used primarily for the purpose of generating, transmitting or
distributing electric energy are subject to general property taxes. If a general structure is used in part to generate, transmit or distribute electric energy and in part for nonoperating purposes, the license fee imposed by this section is in place of the percentage of all other general real property taxes that fairly measures and represents the extent of the use in generating, transmitting or distributing electric energy, and the balance is subject to local assessment and taxation, except that the entire general structure is subject to special assessments for local improvements.

**SECTION 136.** 76.69 of the statutes is repealed.

**SECTION 137.** 76.81 of the statutes is amended to read:

**76.81 Imposition.** There is imposed a tax on the real property of, and the tangible personal property of, every telephone company, excluding property that is exempt from the property tax under s. 70.11 (39) and (39m), computers and computer-related equipment, motor vehicles that are exempt under s. 70.112 (5), property that is used less than 50% in the operation of a telephone company, as provided under s. 70.112 (4) (b), and treatment plant and pollution abatement equipment that is exempt under s. 70.112 (5). Except as provided in s. 76.815, the rate for the tax imposed on each description of real property and on each item of tangible personal property is the net rate for the prior year for the tax under ch. 70 in the taxing jurisdictions where the description or item is located and the rate for the tax imposed on each item of tangible personal property is the net rate determined by the department. The real and tangible personal property of a telephone company shall be assessed as provided under s. 70.112 (4) (b).

**SECTION 138.** 77.04 (1) of the statutes is amended to read:

**77.04 (1) Tax roll.** The clerk on making up the tax roll shall enter as to each forest cropland description in a special column or some other appropriate place in
such tax roll headed by the words “Forest Croplands” or the initials “F.C.L.”, which shall be a sufficient designation that such description is subject to this subchapter. Such land shall thereafter be assessed and be subject to review under ch. 70, and such assessment may be used by the department of revenue in the determination of the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for entries prior to 1972. The tax upon withdrawal of descriptions entered as forest croplands after December 31, 1971, may be determined by the department of revenue by multiplying the last assessed value of the land prior to the time of the entry by an annual ratio computed for the state under sub. (2) to establish the annual assessed value of the description. No tax shall be levied on forest croplands except the specific annual taxes as provided, except that any building located on forest cropland shall be assessed as personal property, subject to all laws and regulations for the assessment and taxation of general property under ch. 70.

SECTION 139. 77.54 (3) (b) 1. of the statutes is amended to read:

77.54 (3) (b) 1. “Building” has the meaning given under s. 70.111 (10) (a) 1. means any structure that is intended to be a permanent accession to real property; that is designed or used for sheltering people, animals, or plants, for storing property, or for working, office, parking, sales, or display space, regardless of any contribution that the structure makes to the production process in it; that in physical appearance is annexed to that real property; that is covered by a roof or encloses space; that is not readily moved or disassembled; and that is commonly known to be a building because of its appearance and because of the materials of which it is constructed.

SECTION 140. 77.84 (1) of the statutes is amended to read:

77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located shall enter in a special column or other appropriate place on the tax roll the
description of each parcel of land designated as managed forest land, and shall specify, by the designation “MFL−O” or “MFL−C”, the acreage of each parcel that is designated open or closed under s. 77.83. The land shall be assessed and is subject to review under ch. 70. Except as provided in this subchapter, no tax may be levied on managed forest land, except that any building on managed forest land is subject to taxation as personal property under ch. 70.

SECTION 141. 79.03 (3) (b) 3. of the statutes is amended to read:

79.03 (3) (b) 3. “Full valuation” means the full value of property that is exempt under s. 70.11 (39) and (39m) as determined under s. 79.095 (3) plus the full value of all taxable property for the preceding year as equalized for state tax purposes, except that for municipalities the value of real estate assessed under s. 70.995 is excluded. Value increments under s. 66.1105 plus the full value of property that is exempt under s. 70.11 (39) and (39m) that would otherwise be part of a value increment are included for municipalities but excluded for counties. Environmental remediation value increments under s. 66.1106 are included for municipalities and counties that create the environmental remediation tax incremental district and are excluded for units of government that do not create the district. If property that had been assessed under s. 70.995 and that has a value exceeding 10% 10 percent of a municipality’s value is assessed under s. 70.10, 30% 30 percent of that property’s full value is included in “full valuation” for purposes of the shared revenue payments in the year after the assessment under s. 70.10, 65% 65 percent of that property’s full value is included in “full valuation” for purposes of the shared revenue payments in the year 2 years after the assessment under s. 70.10 and 100% 100 percent of that property’s full value is included in “full valuation” for purposes of subsequent shared revenue payments.
SECTION 142. 79.03 (3) (b) 4. (intro.) of the statutes is amended to read:

79.03 (3) (b) 4. (intro.) “Local purpose revenues” means the sum of payments under s. 79.095, local general purpose taxes, regulation revenues, revenues for services to private parties by a county’s or municipality’s general operations or enterprises, revenue for sanitation services to private parties, special assessment revenues, tax base equalization aids and, for municipalities only, a proxy for private sewer service costs, a proxy for private solid waste and recycling service costs and a proxy for retail charges for fire protection purposes. In this subdivision:

SECTION 143. 79.095 of the statutes is repealed.

SECTION 144. 79.10 (1) (dm) of the statutes is amended to read:

79.10 (1) (dm) “Principal dwelling” means any dwelling that is used by the owner of the dwelling as a primary residence on January 1 of the year preceding the allocation of a credit under sub. (9) (bm) and includes improvements that are classified, under ch. 70, as taxable real property or personal property.

SECTION 145. 121.004 (6) of the statutes is amended to read:

121.004 (6) Net cost. The “net cost” of a fund means the gross cost of that fund minus all nonduplicative revenues and other financing sources of that fund except property taxes, and general aid, and aid received under s. 79.095 (4). In this subsection, “nonduplicative revenues” includes federal financial assistance under 20 USC 236 to 245, to the extent permitted under federal law and regulations.

SECTION 146. 121.06 (4) of the statutes is repealed.

SECTION 147. 121.15 (4) (a) of the statutes is amended to read:

121.15 (4) (a) In this subsection, “state aid” has the meaning given in s. 121.90 (2) except that it excludes aid paid to school districts under s. 79.095 (4).

SECTION 148. 121.90 (2) (intro.) of the statutes is amended to read:
121.90 (2) (intro.) “State aid” means aid under ss. 121.08, 121.09 and 121.105
and subch. VI, as calculated for the current school year on October 15 under s. 121.15
(4) and, including adjustments made under s. 121.15 (4), and amounts under s.
79.095 (4) for the current school year, except that “state aid” excludes all of the
following:

SECTION 149. 174.06 (5) of the statutes is amended to read:

174.06 (5) RECORDS. The listing official shall enter in the records for personal
property assessments, or in a separate record, all dogs in the district subject to tax,
to whom they are assessed, the name, number, sex, spayed or unspayed, neutered or
unneutered, breed and color of each dog. The listing official shall make in triplicate
a list of the owners of all dogs assessed.

SECTION 150. 174.065 (3) of the statutes is amended to read:

174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog
license taxes may be collected in the same manner as provided for small claims in s.
74.55 and ch. 799 for the collecting of personal property taxes.

SECTION 151. 174.08 (1) of the statutes is amended to read:

174.08 (1) Except as provided in sub. (2), every collecting official shall pay all
dog license taxes to the town, village or city treasurer or other tax collecting officer
who shall deduct any additional tax that may have been levied by the municipal
governing body and pay the remainder to the county treasurer at the time settlement
is made with the county treasurer for collections of personal property taxes, and shall
at the same time report in writing to the county clerk the licenses issued. The report
shall be in the form prescribed by the department, and the forms shall be furnished
by the county clerks.

SECTION 152. 198.10 (1) of the statutes is amended to read:
198.10 (1) TAXABLE PROPERTY, TAXES. All real property situated in and all personal property the situs of which for purposes of general property taxation is in the district shall be subject to taxation in and by the district for a direct annual tax sufficient to pay the interest on any indebtedness of the district, and to pay and discharge the principal of the indebtedness within 20 years from the time of contracting the indebtedness.

SECTION 153. 200.13 (2) of the statutes is amended to read:

200.13 (2) TAX LEVY. The commission may levy a tax upon the taxable property in the district as equalized by the department of revenue for state purposes for the purpose of carrying out and performing duties under this subchapter but the amount of any such tax in excess of that required for maintenance and operation and for principal and interest on bonds or promissory notes shall not exceed, in any one year, one mill for each dollar of the district's equalized valuation, as determined under s. 70.57. The tax levy may be spread upon the respective real estate and personal property tax rolls of the city, village and town areas included in the district taxes, and shall not be included within any limitation on county or municipality taxes. Such moneys when collected shall be paid to the treasurer of such district.

SECTION 154. 815.18 (3) (intro.) of the statutes is amended to read:

815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive the following property is exempt, except as specifically provided in this section and ss. 70.20 (2), 71.91 (5m) and (6), 74.55 (2) and 102.28 (5):

SECTION 155. 978.05 (6) (a) of the statutes is amended to read:

978.05 (6) (a) Institute, commence or appear in all civil actions or special proceedings under and perform the duties set forth for the district attorney under ch. 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), 70.36, 103.50 (8), 103.92
(4), 109.09, 343.305 (9) (a), 453.08, 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a),
946.86, 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in
connection with court proceedings in a court assigned to exercise jurisdiction under
chs. 48 and 938 as the judge may request and perform all appropriate duties and
appear if the district attorney is designated in specific statutes, including matters
within chs. 782, 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits
the authority of the county board to designate, under s. 48.09 (5), that the corporation
counsel provide representation as specified in s. 48.09 (5) or to designate, under s.
48.09 (6) or 938.09 (6), the district attorney as an appropriate person to represent the
interests of the public under s. 48.14 or 938.14.

SECTION 156. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2009.

SECTION 157. Effective date.

(1) This act takes effect on take effect on January 1, 2009.

(END)