

**2009 DRAFTING REQUEST**

**Bill**

Received: **02/02/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Mark Gottlieb (608) 267-2369**

By/Representing: **denise**

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.Gottlieb@legis.wisconsin.gov**

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

**Pre Topic:**

No specific pre topic given

**Topic:**

Second installment of 2009 property taxes and interest rate on delinquent taxes

**Instructions:**

See attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 02/02/2009	jdyer 02/04/2009	phenry 02/04/2009	_____	sbasford 02/04/2009		S&L
/P2	jkreye 02/09/2009	jdyer 02/10/2009	rschlue 02/10/2009	_____	mbarman 02/10/2009		S&L
/1	jkreye 02/11/2009	jdyer 02/11/2009	rschlue 02/11/2009	_____	sbasford 02/11/2009		S&L
/2	jkreye	jdyer	jfrantze	_____	lparisi	cduerst	S&L

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	02/24/2009	02/24/2009	02/24/2009	_____	02/24/2009	02/25/2009	

FE Sent For: "1/2" @ intro. 3/13/09

<END>

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/2	jkreye	jdyer	jfrantze	_____	lparisi		S&L

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/P2	jkreye 02/09/2009	jdyer 02/10/2009	rschluet 02/10/2009	_____	mbarman 02/10/2009		S&L
/1	jkreye 02/11/2009	jdyer 02/11/2009	rschluet 02/11/2009	_____	sbasford 02/11/2009		S&L

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**Instructions:**

See attached

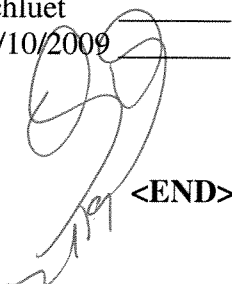
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FE Sent For:

1 2/11/09  
JK

  
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FE Sent For:

*P2 2/10 jld*

*[Handwritten signature]*

<END>



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/P1	jkreye	P1 2/4 jld	2/4 ph	2/4 ph			

FE Sent For:

<END>

## **Kreye, Joseph**

---

**From:** Solie, Denise  
**Sent:** Monday, February 02, 2009 1:14 PM  
**To:** Kreye, Joseph  
**Subject:** RE: Drafting request -

Yes, I think that's the best way to do it.

Otherwise, if a muni had already collected the overdue taxes and interest (prior to date of enactment), and the bill goes into effect with a retroactive date, the muni might find themselves having to refund the interest. I don't think we want to do that.

---

**From:** Kreye, Joseph  
**Sent:** Monday, February 02, 2009 1:11 PM  
**To:** Solie, Denise  
**Subject:** RE: Drafting request -

Hi Denise,

Would the interest rate reduction be in effect then for the period beginning on the bill's effective date (for example) and ending on December 31, 2010?

Joe

**Joseph T. Kreye**  
Senior Legislative Attorney  
Legislative Reference Bureau  
(608) 266-2263

---

**From:** Solie, Denise  
**Sent:** Monday, February 02, 2009 1:02 PM  
**To:** Kreye, Joseph  
**Subject:** Drafting request -

Hi, Joe.

Would you please draft a bill that incorporates the following items:

Amend 74.47(1) - Reduce the interest rate for tax delinquent properties from one percent per month to one-half of one percent per month. Sunset as of December 31, 2010.

Amend 74.11(2)(b) - Require taxing authorities to accept the second installment of 2009 property taxes (due July 31, 2009) in two installments dues July 31 and October 31, 2009, without penalty, instead of the current single payment.

I'd prefer a /P draft, as we may want to tweak the idea/language a bit more before we get to the final version. Thanks!

Denise Solie  
Office of Rep. Mark Gottlieb  
(608) 267-2370  
***Good government starts here!***

**Kreye, Joseph**

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**Sent:** Monday, February 02, 2009 1:02 PM  
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Denise Solie  
Office of Rep. Mark Gottlieb  
(608) 267-2370

*Good government starts here!*

JLD

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

in 2-2-09

SOON

X

Gen

second

1 AN ACT ...; relating to: the 2nd installment of property taxes and the interest rate  
2 on delinquent property taxes.

**Analysis by the Legislative Reference Bureau**

Under current law, property taxes may be paid in full on or before January 1 or in two equal installments, with the first installment due on or before January 1 and the second installment due on or before July 1. Under this bill, for property taxes due in 2009, a taxpayer who chooses to pay property taxes in installments may split the second installment into two equal amounts, with the first amount payable on or before July 31, 2009, and the 2nd amount payable on or before October 31, 2009.

Under current law, the interest rate on delinquent property taxes is one percent per month for each month that the taxes remain unpaid. Under this bill, beginning on the bill's effective date and ending on December 31, 2010, the interest rate on delinquent property taxes is 0.5 percent per month for each month that the taxes remain unpaid.

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

1 number

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

3 SECTION 1. 74.11 (2) (b) of the statutes is amended to read:

SECTION 1

1           74.11 (2) (b) In 2 equal installments, unless subject to sub. (5), with the first  
 2 installment payable on or before January 31 and the 2nd installment payable on or  
 3 before July 31, except that, for payments due in 2009, the 2nd installment may be  
 4 paid in 2 equal amounts, with the first amount payable on or before July 31, 2009,  
 5 and the 2nd amount payable on or before October 31, 2009.

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330; 2003 a. 94; 2005 a. 349.

6           **SECTION 2.** 74.47 (1) of the statutes is amended to read:

7           74.47 (1) INTEREST. The interest rate on delinquent general property taxes,  
 8 special charges, special assessments, and special taxes included in the tax roll for  
 9 collection is one percent per month or fraction of a month, except that the interest  
 10 rate under this subsection beginning on the effective date of this subsection .... [LRB  
 11 inserts date] and ending on December 31, 2010, is 0.5 percent per month or fraction  
 12 of a month.

← score comma

13           History: 1987 a. 378; 1989 a. 104; 1991 a. 39.

(END)

**Kreye, Joseph**

LRB - 1909

**From:** Solie, Denise  
**Sent:** Thursday, February 05, 2009 10:15 AM  
**To:** Kreye, Joseph  
**Subject:** RE: Drafting request -

Joe,

We reviewed the /P1. I think we're close, but we need to add some language to make the installment piece work properly.

In current law, there's a required settlement date of August 15th on property taxes that are collected by July 30. If we're allowing an additional (and later) payment, we need to provide for a later settlement date; otherwise, the municipality would be required to send money to the other entities for which it collects taxes BEFORE they have actually collected the money from the taxpayers.

So, how about adding something to 74.29 that would say that, for 2009 only, they don't have to settle the other part until November 20 (20 days after they collect it).

Make sense?

denise  
7-2369

---

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**To:** Kreye, Joseph  
**Subject:** RE: Drafting request -

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Otherwise, if a muni had already collected the overdue taxes and interest (prior to date of enactment), and the bill goes into effect with a retroactive date, the muni might find themselves having to refund the interest. I don't think we want to do that.

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Amend 74.11(2)(b) - Require taxing authorities to accept the second installment of 2009 property taxes (due July 31, 2009) in two installments due July 31 and October 31, 2009, without penalty, instead of the current single payment.

I'd prefer a /P draft, as we may want to tweak the idea/language a bit more before we get to the final version. Thanks!

Denise Solie

Office of Rep. Mark Gottlieb

(608) 267-2370

***Good government starts here!***



RMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

for 2-6-09

Regen

SDON

1 AN ACT to amend 74.11 (2) (b) and 74.47 (1) of the statutes; relating to: the  
2 second installment of property taxes and the interest rate on delinquent  
3 property taxes.

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

Under current law, property taxes may be paid in full on or before January 1 or in two equal installments, with the first installment due on or before January 1 and the second installment due on or before July 1. Under this bill, for property taxes due in 2009, a taxpayer who chooses to pay property taxes in installments may split the second installment into two equal amounts, with the first amount payable on or before July 31, 2009, and the second amount payable on or before October 31, 2009.

Under current law, the interest rate on delinquent property taxes is 1 percent per month for each month that the taxes remain unpaid. Under this bill, beginning on the bill's effective date and ending on December 31, 2010, the interest rate on delinquent property taxes is 0.5 percent per month for each month that the taxes remain unpaid.

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:***

4 SECTION 1. 74.11 (2) (b) of the statutes is amended to read:



1           74.11 (2) (b) In 2 equal installments, unless subject to sub. (5), with the first  
2 installment payable on or before January 31 and the 2nd installment payable on or  
3 before July 31, except that, for payments due in 2009, the 2nd installment may be  
4 paid in 2 equal amounts, with the first amount payable on or before July 31, 2009,  
5 and the 2nd amount payable on or before October 31, 2009.

6           **SECTION 2.** 74.47 (1) <sup>X</sup> of the statutes is amended to read:

7           74.47 (1) INTEREST. The interest rate on delinquent general property taxes,  
8 special charges, special assessments, and special taxes included in the tax roll for  
9 collection is one percent per month or fraction of a month, except that the interest  
10 rate under this subsection beginning on the effective date of this subsection ... [LRB  
11 inserts date], and ending on December 31, 2010, is 0.5 percent per month or fraction  
12 of a month.

13                           (END)

INSERT  
2-5 ✓

Insert 2 - 5

1           **SECTION 1.** 74.29 (1) of the statutes is amended to read:

2           74.29 (1) ~~On~~ Except as provided in sub. (3), on or before August 20, the county  
3           treasurer shall pay in full to the proper treasurer all real property taxes, including  
4           taxes offset by the credit under s. 79.10 (5), and special taxes included in the tax roll  
5           which have not previously been paid to, or retained by, the proper treasurer. A county  
6           may, by resolution adopted by the county board, direct the county treasurer to pay  
7           in full to the proper treasurer all special assessments and special charges included  
8           in the tax roll which have not previously been paid to, or retained by, the proper  
9           treasurer.

10        History: 1987 a. 378; 1991 a. 39, 269; 2005 a. 241.

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

11           74.29 (2) ~~On~~ Except as provided in sub. (3), on or before August 20, a taxation  
12           district treasurer who has not paid in full all taxes on improvements on leased land  
13           under s. 74.25 (1) (b) 1. or under s. 74.30 (1) or (2) shall pay in full to each taxing  
14           jurisdiction within the district all taxes on improvements on leased land included in  
15           the tax roll which have not previously been paid to, or retained by, the taxing  
16           jurisdiction, except that the treasurer shall pay the state's proportionate share to the  
17           county. As part of that distribution, the taxation district treasurer shall allocate to  
18           each tax incremental district within the taxation district its proportionate share of  
19           taxes on improvements on leased land.

20        History: 1987 a. 378; 1991 a. 39, 269; 2005 a. 241.

20           **SECTION 3.** 74.29 (3) of the statutes is created to read:

21           74.29 (3) No later than November 20, 2009, the county treasurer shall pay in  
22           full to the proper treasurer all real property taxes that are due no later than October  
23           31, 2009, as provided under s. 74.11 (2) (b), and, no later than November 20, 2009,



1 a taxation district treasurer<sup>✓</sup> shall pay in full to each taxing jurisdiction all real  
2 property taxes that are due no later than October 31, 2009<sup>✓</sup>, as provided under s. 74.11  
3 (2) (b).<sup>✓</sup>

(end ins)

**Kreye, Joseph**

---

**From:** Solie, Denise  
**Sent:** Wednesday, February 11, 2009 10:13 AM  
**To:** Kreye, Joseph  
**Subject:** FW: Draft review: LRB 09-1909/P2 Topic: Second installment of 2009 property taxes and interest rate on delinquent taxes  
**Attachments:** LRB-1909\_P2

Joe,

Thanks! We're good to go with this as is now.

Can you convert it to a regular draft (not a /P draft) and email it to us for one last review by the boss?

MUCH appreciated!

denise

---

**From:** Barman, Mike  
**Sent:** Tuesday, February 10, 2009 8:41 AM  
**To:** Rep.Gottlieb  
**Subject:** Draft review: LRB 09-1909/P2 Topic: Second installment of 2009 property taxes and interest rate on delinquent taxes

**Following is the PDF version of draft LRB 09-1909/P2.**



~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 2-11-09

FRI 2-13

X

Regen

1 AN ACT *to amend* 74.11 (2) (b), 74.29 (1), 74.29 (2) and 74.47 (1); and *to create*  
2 74.29 (3) of the statutes; **relating to:** the second installment of property taxes  
3 and the interest rate on delinquent property taxes.

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

Under current law, property taxes may be paid in full on or before January 1 or in two equal installments, with the first installment due on or before January 1 and the second installment due on or before July 1. Under this bill, for property taxes due in 2009, a taxpayer who chooses to pay property taxes in installments may split the second installment into two equal amounts, with the first amount payable on or before July 31, 2009, and the second amount payable on or before October 31, 2009.

Under current law, the interest rate on delinquent property taxes is 1 percent per month for each month that the taxes remain unpaid. Under this bill, beginning on the bill's effective date and ending on December 31, 2010, the interest rate on delinquent property taxes is 0.5 percent per month for each month that the taxes remain unpaid.

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:***

4 SECTION 1. 74.11 (2) (b) of the statutes is amended to read:

1           74.11 (2) (b) In 2 equal installments, unless subject to sub. (5), with the first  
2 installment payable on or before January 31 and the 2nd installment payable on or  
3 before July 31, except that, for payments due in 2009, the 2nd installment may be  
4 paid in 2 equal amounts, with the first amount payable on or before July 31, 2009,  
5 and the 2nd amount payable on or before October 31, 2009.

6           **SECTION 2.** 74.29 (1) of the statutes is amended to read:

7           74.29 (1) ~~On~~ Except as provided in sub. (3), on or before August 20, the county  
8 treasurer shall pay in full to the proper treasurer all real property taxes, including  
9 taxes offset by the credit under s. 79.10 (5), and special taxes included in the tax roll  
10 which have not previously been paid to, or retained by, the proper treasurer. A county  
11 may, by resolution adopted by the county board, direct the county treasurer to pay  
12 in full to the proper treasurer all special assessments and special charges included  
13 in the tax roll which have not previously been paid to, or retained by, the proper  
14 treasurer.

15           **SECTION 3.** 74.29 (2) of the statutes is amended to read:

16           74.29 (2) ~~On~~ Except as provided in sub. (3), on or before August 20, a taxation  
17 district treasurer who has not paid in full all taxes on improvements on leased land  
18 under s. 74.25 (1) (b) 1. or under s. 74.30 (1) or (2) shall pay in full to each taxing  
19 jurisdiction within the district all taxes on improvements on leased land included in  
20 the tax roll which have not previously been paid to, or retained by, the taxing  
21 jurisdiction, except that the treasurer shall pay the state's proportionate share to the  
22 county. As part of that distribution, the taxation district treasurer shall allocate to  
23 each tax incremental district within the taxation district its proportionate share of  
24 taxes on improvements on leased land.

25           **SECTION 4.** 74.29 (3) of the statutes is created to read:

1 74.29 (3) No later than November 20, 2009, the county treasurer shall pay in  
2 full to the proper treasurer all real property taxes that are due no later than October  
3 31, 2009, as provided under s. 74.11 (2) (b), and, no later than November 20, 2009,  
4 a taxation district treasurer shall pay in full to each taxing jurisdiction all real  
5 property taxes that are due no later than October 31, 2009, as provided under s. 74.11  
6 (2) (b).

7 **SECTION 5.** 74.47 (1) of the statutes is amended to read:

8 74.47 (1) INTEREST. The interest rate on delinquent general property taxes,  
9 special charges, special assessments, and special taxes included in the tax roll for  
10 collection is one percent per month or fraction of a month, except that the interest  
11 rate under this subsection beginning on the effective date of this subsection ... [LRB  
12 inserts date], and ending on December 31, 2010, is 0.5 percent per month or fraction  
13 of a month.

14 (END)

**Kreye, Joseph**

---

**From:** Solie, Denise  
**Sent:** Tuesday, February 24, 2009 9:21 AM  
**To:** Kreye, Joseph  
**Subject:** Re-draft of LRB 1909/1

Joe,

I think we've decided to narrow the scope of the draft. Could we please get a 1909/2 that deletes sections 1, 2, 3, and 4. (Yes, we want to reduce the bill to the interest provisions in section 5.)

Call or email if we need to discuss. Thanks!

Denise Solie  
Office of Rep. Mark Gottlieb  
(608) 267-2370  
***Good government starts here!***





RMK

2009 BILL

in 2-2-4-09

due Fri, 2-27

re gen

X

1 AN ACT to amend 74.11 (2) (b), 74.29 (1), 74.29 (2) and 74.47 (1); and to create  
2 74.29 (3) of the statutes; relating to: the second installment of property taxes  
3 and the interest rate on delinquent property taxes.

Analysis by the Legislative Reference Bureau

Under current law, property taxes may be paid in full on or before January 1 or in two equal installments, with the first installment due on or before January 1 and the second installment due on or before July 1. Under this bill, for property taxes due in 2009, a taxpayer who chooses to pay property taxes in installments may split the second installment into two equal amounts, with the first amount payable on or before July 31, 2009, and the second amount payable on or before October 31, 2009.

Under current law, the interest rate on delinquent property taxes is 1 percent per month for each month that the taxes remain unpaid. Under this bill, beginning on the bill's effective date and ending on December 31, 2010, the interest rate on delinquent property taxes is 0.5 percent per month for each month that the taxes remain unpaid.

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:

**BILL****SECTION 1**

1 **SECTION 1.** 74.11 (2) (b) of the statutes is amended to read:

2 74.11 (2) (b) In 2 equal installments, unless subject to sub. (5), with the first  
3 installment payable on or before January 31 and the 2nd installment payable on or  
4 before July 31, except that, for payments due in 2009, the 2nd installment may be  
5 paid in 2 equal amounts, with the first amount payable on or before July 31, 2009,  
6 and the 2nd amount payable on or before October 31, 2009.

7 **SECTION 2.** 74.29 (1) of the statutes is amended to read:

8 74.29 (1) ~~On~~ Except as provided in sub. (3), on or before August 20, the county  
9 treasurer shall pay in full to the proper treasurer all real property taxes, including  
10 taxes offset by the credit under s. 79.10 (5), and special taxes included in the tax roll  
11 which have not previously been paid to, or retained by, the proper treasurer. A county  
12 may, by resolution adopted by the county board, direct the county treasurer to pay  
13 in full to the proper treasurer all special assessments and special charges included  
14 in the tax roll which have not previously been paid to, or retained by, the proper  
15 treasurer.

16 **SECTION 3.** 74.29 (2) of the statutes is amended to read:

17 74.29 (2) ~~On~~ Except as provided in sub. (3), on or before August 20, a taxation  
18 district treasurer who has not paid in full all taxes on improvements on leased land  
19 under s. 74.25 (1) (b) 1. or under s. 74.30 (1) or (2) shall pay in full to each taxing  
20 jurisdiction within the district all taxes on improvements on leased land included in  
21 the tax roll which have not previously been paid to, or retained by, the taxing  
22 jurisdiction, except that the treasurer shall pay the state's proportionate share to the  
23 county. As part of that distribution, the taxation district treasurer shall allocate to  
24 each tax incremental district within the taxation district its proportionate share of  
25 taxes on improvements on leased land.

**BILL**

1       **SECTION 4.** 74.29 (3) of the statutes is created to read:

2           74.29 (3) No later than November 20, 2009, the county treasurer shall pay in  
3 full to the proper treasurer all real property taxes that are due no later than October  
4 31, 2009, as provided under s. 74.11 (2) (b), and, no later than November 20, 2009,  
5 a taxation district treasurer shall pay in full to each taxing jurisdiction all real  
6 property taxes that are due no later than October 31, 2009, as provided under s. 74.11  
7 (2) (b).

8       **SECTION 5.** 74.47 (1)<sup>✓</sup> of the statutes is amended to read:

9           74.47 (1) INTEREST. The interest rate on delinquent general property taxes,  
10 special charges, special assessments, and special taxes included in the tax roll for  
11 collection is one percent per month or fraction of a month, except that the interest  
12 rate under this subsection<sup>✓</sup> beginning on the effective date of this subsection ... [LRB  
13 inserts date], and ending on December 31, 2010, is 0.5<sup>✓</sup> percent per month or fraction  
14 of a month.

15

(END)

**Duerst, Christina**

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**From:** Solie, Denise  
**Sent:** Wednesday, February 25, 2009 2:54 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 09-1909/2 Topic: Second installment of 2009 property taxes and interest rate on delinquent taxes

Please Jacket LRB 09-1909/2 for the ASSEMBLY.