

**2015 DRAFTING REQUEST**

**Bill**

Received: 12/18/2014 Received By: jkreye  
Wanted: As time permits Same as LRB:  
For: Robin Vos (608) 266-9171 By/Representing: elizabeth  
May Contact: Drafter: jkreye  
Subject: Tax, Property - other Addl. Drafters:  
Extra Copies:

Submit via email: YES  
Requester's email: Rep.Vos@legis.wisconsin.gov  
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Property tax bill information

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 12/20/2014			_____			
/P1	jkreye 1/5/2015	wjackson 12/22/2014	jmurphy 12/22/2014	_____	srose 12/22/2014		
/P2		kfollett 1/8/2015	rschluet 1/8/2015	_____	srose 1/8/2015		

FE Sent For:

<END>

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/?	jkreye 12/20/2014			_____			
/P1		wjackson 12/22/2014	jmurphy 12/22/2014	_____	srose 12/22/2014		

FE Sent For: *1/2/15*  
*1/8*  
**<END>**  
*12/15*

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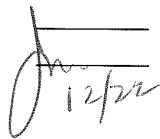
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/? jkreye

/plw/gj/12/22

  
12/22

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Smasal, Elizabeth  
**Sent:** Thursday, December 18, 2014 8:50 AM  
**To:** Kreye, Joseph  
**Subject:** Tax Example  
**Attachments:** County Property Tax Example.pdf

Hi Joe –

Here's the example from Arizona. Thanks!

***Elizabeth A. Smasal***

Office of Assembly Speaker Robin Vos  
217 West, State Capitol  
P.O. Box 8953  
Madison, WI 53708  
[elizabeth.smasal@legis.wi.gov](mailto:elizabeth.smasal@legis.wi.gov)  
608-266-3387  
1-888-534-0063

*— modify statutes to require more  
detailed information on property tax bills*

1029-13

**PINAL COUNTY 2013 PROPERTY TAX NOTICE ARIZONA**

PARCEL NUMBER	AREA CODE	PRIMARY TAX RATE PER \$100 ASSESSED VALUE	SECONDARY TAX RATE PER \$100 ASSESSED VALUE	SPECIAL DISTRICT \$ PER ACRD	ASSESSMENT	VALUATION DOLLARS	RATIO	EXEMPTIONS	NET ASSESSED	TAX	PRIMARY PROPERTY TAX	LESS STATE AID TO EDUCATION	NET PRIMARY PROPERTY TAX	SECONDARY PROPERTY TAX	SPECIAL DISTRICT TAX	TOTAL TAX DUE FOR 2013
502-55-24504	2027	16.2617	5.2559	1.5250	LIMITED	95,353	.1000	0.00	9,535	1,550.53	1,550.53	597.05	953.48	501.18	4.96	1,459.62
					FULL CASH	95,353	.1000	0.00	9,535	501.18						

**Legal Description**  
 RANCHO MIRAGE ESTATES PARCEL 3 LOT 1  
 Acreage: 12663 0.19  
 This is the only notice you will receive  
 Dolores Doder Doolittle  
 Pinal County Treasurer  
 PO Box 729  
 Florence, AZ 85132-3014

**THIS IS A CALENDAR YEAR TAX NOTICE**

TAX AUTHORITY	LEVY TYPE	2012 TAXES	2013 TAXES
2000 Pinal County	PRM	353.84	307.02
2000 Pinal County - Schl	PRM	14.06	12.82
2010 School Equalization	PRM	49.32	48.84
4164 City of Maricopa	PRM	470.64	426.34
4164 City of Maricopa - Bonds	SEC	72.32	167.82
7020 Maricopa USD School #020	PRM	2.02	0.00
7020 Maricopa USD School #020	SEC	172.86	155.80
8150 Pinal County Jr College	PRM	155.60	158.46
8150 Pinal County Jr Colleg - Bonds	SEC	27.90	34.22
11648 City of Maricopa/Fire - Bonds	SEC	28.74	28.34
11900 Fire Dist Assistance Tax	SEC	6.30	6.56
12563 Electrical District #3 - Admin	SEC	56.94	45.48
12663 Electrical District #3 - Gener	ACRE	0.28	0.28
14613 Central AZ Water Conservation	SEC	10.46	13.36
14900 Pinal County Library	SEC	10.14	9.26
15625 Pinal County Flood	SEC	17.78	16.20
15630 Maricopa Flood	SEC	15.02	21.38
16602 Maricopa/Stansfield Imp	ACRE	4.68	4.68
30002 Central AZ Vocational Inst of	SEC	5.24	4.78
<b>TOTALS</b>		<b>1,475.94</b>	<b>1,459.62</b>

*OK  
 CHT  
 12/16*

TREU EUGENE F & CAROL S JT REV TRUST  
 7234 HARPER AVE  
 SPARTA WI 54656-3405

Please make checks payable to:  
 Pinal County Treasurer  
 PO Box 729  
 Florence, AZ 85132-3014

**PAYMENT INFORMATION**  
 Nov. 1, 2013 - First half 2013 taxes due, delinquent after 5:00 PM  
 Dec. 31, 2013 - Final day to pay 2013 current full year taxes without interest  
 May 1, 2014 - Second half 2013 taxes due, delinquent after 5:00 PM

THERE WILL BE A \$31.25 CHARGE FOR EACH RETURNED CHECK AND YOUR TAXES WILL REVERT TO AN UNPAID STATUS.

PLEASE INCLUDE YOUR PARCEL NUMBER ON YOUR CHECK.

**2013 PAYMENT COUPON**

DETACH AND RETURN WITH PAYMENT

PLEASE DO NOT STAPLE OR TAPE CHECK TO PAYMENT COUPON

If you provide a check as payment, you authorize us to make a limited electronic debit to your account for the amount of your check.  
**DATED CHECKS WILL BE PROCESSED UPON RECEIPT.**  
 If an address change is required, check this box and make changes on the reverse side of this coupon.



ONLY CHECKS DRAWN ON A U.S. BANK IN U.S. FUNDS WILL BE ACCEPTED



729.81

TREU EUGENE F & CAROL S JT REV TRUST  
 7234 HARPER AVE  
 SPARTA WI 54656-3405

84482 240  
 1/1



5025524504

729.81



SCHOOL DISTRICT NAME	PRIMARY TAX RATE	OVERRIDE SECONDARY RATE	CLASS "A" BOND SECONDARY RATE	CLASS "B" BOND SECONDARY RATE	REDUCTION RATE
Maricopa USD School #020	4.9679	0.0000	0.0000	1.6340	1.7788

School district budget overrides result from voter approval to exceed a budget, tax, or expenditure limitation. Class A Bonds are general obligation bonds approved by voters prior to January 1, 1999. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.

**TAX NOTICE EXPLANATION**

**PRIMARY PROPERTY TAX CALCULATION** - Primary property taxes are those ad valorem taxes levied for the maintenance and operation of counties, cities, towns, school districts, and community college districts. The valuation used to calculate primary ad valorem taxes is referred to as "Limited" value.

**SECONDARY PROPERTY TAX CALCULATION** - Secondary property taxes are ad valorem taxes levied to pay the following: (a) the redemption charges on any bonded indebtedness or other long-term obligation lawfully incurred by any taxing district, (b) additional amounts required pursuant to an election to exceed a budget, expenditure or tax limitation of a particular taxing district, (c) "limited purpose districts" such as fire, sanitary, flood control, road and improvement districts. The valuation used to calculate secondary ad valorem taxes is based on the current full cash value of your land and improvements as determined by the county assessor as the current value of any personal property billed with your parcel.

**RATE INFORMATION**

Property taxes are collected on behalf of and for the benefit of many different entities. Inquiries concerning the budgets, taxes, or services provided from these entities should be directed to the individual agencies.

- The State Legislature, through statutes, sets the rates for School Equalization.
- The Board of Supervisors sets the tax rates for ONLY Pinal County, Pinal County Library District, Pinal County Flood Control District and Fire District Assistance Tax.
- Each City or Town, School District, Special District and Central Arizona Water Conservation District independently sets its own tax rates.
- Central Arizona College sets the tax rate for Pinal County Jr. College.

**PAYMENT INSTRUCTIONS**

1. Examine your tax notice carefully. The tax collector is not responsible for payments on the wrong parcel.
2. If your total tax due is greater than \$100, you have the option to pay one-half taxes now and the second half next March. If your total tax due is \$100 or less, the full amount is due by October 1. (A.R.S. 42-18052 Sec. C)
3. First half taxes are due October 1, and interest starts the 2nd day of November, 2013. However, if full year taxes are paid by December 31, 2013 no interest will be charged. Second half taxes are due March 1, and interest starts the 2nd day of May, 2014. (A.R.S. 42-18053 Sec. B)
4. Interest rate for delinquent taxes is 16% per annum, pro-rated at 1.33% per month as of the first day of the month.
5. Payment of taxes should be drawn on a U.S. BANK in U.S. FUNDS. Please enclose the appropriate tax coupon portion of the tax notice with your payment.
6. Checks do not pay taxes. Legal payment exists only when checks have cleared banks. Returned checks are subject to a fee of \$31.25.
7. Property tax Payments can be made by credit card. Visit [www.pinalcountyz.gov/departments/treasurer](http://www.pinalcountyz.gov/departments/treasurer) for acceptable payment options.



There is a fee associated with the use of a credit card.

**GENERAL INFORMATION**

1. For questions regarding: change of address, ownership or values, contact the Pinal County Assessor's Office at 888-431-1311
2. For questions regarding: tax payments or delinquent taxes contact the Pinal County Treasurer's Office at 888-431-1311

**PAYMENT LOCATIONS**

- FLORENCE - 31 N Pinal Bldg. E, Florence, AZ 85132 Mon-Fri HRS: 8:00 A.M. TO 5:00 P.M.
- CASA GRANDE - 820 E Cottonwood Bldg. A, Casa Grande, AZ 85122 Tue & Thur HRS: 8:00 A.M. TO 4:30 P.M.
- APACHE JUNCTION - 575 N Idaho Ste #800, Apache Junction, AZ 85119 Mon, Wed, Fri HRS: 8:00 A.M. TO 4:30 P.M.

Tax information available by calling  
 888-431-1311  
 or for automated information call  
 888-840-8793  
 or visit our website  
[www.pinalcountyz.gov](http://www.pinalcountyz.gov)  
 Casa Grande and Apache Junction  
 Offices Closed for Lunch.

**CHANGE OF MAILING ADDRESS:**

Name \_\_\_\_\_

Street or Box # \_\_\_\_\_

City \_\_\_\_\_

State, Zip \_\_\_\_\_

Email \_\_\_\_\_

Signature \_\_\_\_\_  
 (Required)

Please send all future tax bill notifications to the email address above.

**Use Online Banking to pay Property Taxes**

Identify Pinal County Treasurer as the payee and the 10 digit parcel number in the account number field.



WJ

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

due Tuesday  
12-23

D-N

Gen Cat

1 AN ACT ...; relating to: property tax bill information.

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

Under current law, a property tax bill must indicate the amount of the taxes assessed to the property by each taxing jurisdiction. In addition, the bill must indicate the amount of any credits applied to the property owner's assessment and the amount of any assessment issued by a drainage board.

Under this bill, a property tax bill must also indicate the amount of the debt service from bonds issued by each taxing jurisdiction and the amount of any fees or charges assessed by each taxing jurisdiction that is collected in the tax levy. The property tax bill must also indicate the taxpayer's proportionate share of each of those amounts.

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

2 SECTION 1. 74.09 (3) (de) of the statutes is created to read:

3 74.09 (3) (de) Indicate the amount of the debt service from bonds issued by each  
4 taxing jurisdiction and the taxpayer's proportionate share of that amount.

5 SECTION 2. 74.09 (3) (df) of the statutes is created to read:





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

LRB-0981/P1dn

JK: /.....

wj

Date

Speaker Vos:

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

Joseph T. Kreye  
Senior Legislative Attorney  
(608) 266-2263  
joseph.kreye@legis.wisconsin.gov

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

LRB-0981/P1dn  
JK:wlj:jm

Dec 22, 2014

Speaker Vos:

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

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Senior Legislative Attorney  
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joseph.kreye@legis.wisconsin.gov



P2  
E  
GF

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

in Monday 1-5-15  
due Friday 1-9-15

Regen

1 AN ACT *to create* 74.09 (3) (de) and 74.09 (3) (df) of the statutes; relating to:  
2 property tax bill information.

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

Under current law, a property tax bill must indicate the amount of the taxes assessed to the property by each taxing jurisdiction. In addition, the bill must indicate the amount of any credits applied to the property owner's assessment and the amount of any assessment issued by a drainage board.

Under this bill, a property tax bill must also indicate the amount of the debt service from bonds issued by each taxing jurisdiction and the amount of any fees or charges assessed by each taxing jurisdiction that is collected in the tax levy. The property tax bill must also indicate the taxpayer's proportionate share of each of those amounts.

Insert  
1

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

3 SECTION 1. 74.09 (3) (de) of the statutes is created to read: *all of the following:*  
4 74.09 (3) (de) Indicate *the* amount of the debt service from bonds issued by each  
5 taxing jurisdiction and the taxpayer's proportionate share of that amount.

6 SECTION 2. 74.09 (3) (df) of the statutes is created to read:

2. the

1 74.09 (3) (df) Indicate the amount of any fees or charges assessed by each taxing  
2 jurisdiction that is collected in the tax levy and the taxpayer's proportionate share  
3 of that amount.

4 **SECTION 3. Initial applicability.**

5 (1) This act first applies to property tax bills mailed to taxpayers in 2015.

6 (END)

Insert 2-3

Insert A

no ff In addition, the property tax bill must indicate the amount of taxes levied for the maintenance and operation of each taxing jurisdiction, the redemption charges on any bonded indebtedness or other long-term obligation incurred by each taxing jurisdiction, and any additional amounts levied pursuant to a referendum to exceed a tax levy limitation.

Insert 2 - 3

1           3. The amount of the taxes levied for the maintenance and operation of each  
2 county, city, village, town, school district, and technical college district where the  
3 property is located.

4           4. The amount of the taxes levied for to pay for all of the following:

5           a. The redemption charges on any bonded indebtedness or other long-term  
6 obligation incurred by each taxing jurisdiction where the property is located.

7           b. Additional amounts levied pursuant to <sup>a</sup>referendum to exceed a tax levy  
8 limitation of a taxing jurisdiction where the property is located.

9           c. The maintenance and operation of any taxing jurisdiction where the property  
10 is located, other than the jurisdictions described in subd. 3.  
11



**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1     **AN ACT** *to create* 74.09 (3) (de) of the statutes; **relating to:** property tax bill  
2           information.

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