

2019 DRAFTING REQUEST**Bill**

For: **Legislative Fiscal Bureau** Drafter: **jkreye**
 By: **al runde** Secondary Drafters:
 Date: **4/1/2020** May Contact:

Same as LRB:

Submit via email: **YES**
 Requester's email: **al.runde@legis.wisconsin.gov**
 Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**
noga.ardon@legis.wisconsin.gov
Becky.hannah@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

No interest on property taxes paid in full by October 2020

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 4/1/2020				
/P1	jkreye 4/3/2020	anienaja 4/1/2020	wjackson 4/1/2020		Local
/P2	jkreye 4/10/2020	csicilia 4/3/2020	lparisi 4/3/2020		Local
/P3	jkreye 4/10/2020	aernsttr 4/10/2020	wjackson 4/10/2020		Local

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P4	jkreye 4/11/2020	aernstr 4/10/2020	wjackson 4/10/2020		Local
/P5	jkreye 4/11/2020	anienaja 4/11/2020	wjackson 4/11/2020		Local
/P6		kfollett 4/11/2020	wjackson 4/11/2020		Local

FE Sent For:

<END>

Parisi, Lori

From: Runde, Al
Sent: Wednesday, April 01, 2020 3:25 PM
To: Kreye, Joseph; Ardon, Noga
Cc: Hanaman, Cathlene
Subject: RE: Property Tax Interest Charges

Thanks, need it for single (two) installments and for multiple installments.

Al

From: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Sent: Wednesday, April 01, 2020 3:23 PM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>; Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Cc: Hanaman, Cathlene <Cathlene.Hanaman@legis.wisconsin.gov>
Subject: RE: Property Tax Interest Charges

Hi Al and Noga,

That makes sense to me. I'll get that to you today.

Joe

Joseph T. Kreye
Legal Services Manager
Legislative Reference Bureau
608 504-5857

From: Runde, Al <Al.Runde@legis.wisconsin.gov>
Sent: Wednesday, April 01, 2020 3:11 PM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Cc: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Subject: Property Tax Interest Charges

Joe, can I get a draft for Vos/Fitz that does this.

For taxes property taxes payable in 2020, which are due after February 1, 2020, the interest charges otherwise due, would not be due if the property taxes due in that year prior to October 1, 2020, are paid in full. Any property taxes payable in 2020 that are deemed delinquent after October 1, 2020, interest charges would begin accruing as of October 1, 2020.

What do you think? This would not move the existing deadline, which would means that cashflow may be hurt more for County/munis because more would delay payment. Rather, it would remove the interest charges that those currently delinquent or delinquent thru October 1 would have to pay.

I Runde, Program Supervisor
Transportation and Property Tax Relief Team
Wisconsin Legislative Fiscal Bureau
One East Main, Ste. 301
Madison, WI 53703
(608) 266-3847



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-6085/P1
JK:amn

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT relating to:** the interest accruing on late payment of property taxes.

Analysis by the Legislative Reference Bureau

TAXATION

Interest on late property tax payments

Under current law, a late installment payment of property taxes is subject to interest and penalties, with the interest accruing from February 1 of the year in which the taxes are due. Under this bill, for property taxes payable in 2020, no installment payment due after February 1, 2020, that is received after its due date will accrue interest or penalties. Payments received after October 1, 2020, are deemed delinquent, and interest and penalties will accrue beginning on October 1, 2020.

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

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

2 **SECTION 1. Nonstatutory provisions.**

3 (1) INTEREST ON LATE PROPERTY TAX PAYMENTS. Notwithstanding ss. 74.11, 74.12,
4 and 74.87, for property taxes payable in 2020, no installment payment that is due

1 and payable after February 1, 2020, and is received after its due date shall accrue
2 interest or penalties if the total amount due and payable in 2020 is paid on or before
3 October 1, 2020. Payments received after October 1, 2020, shall be deemed
4 delinquent and accrue interest and penalties beginning on October 1, 2020.

5 (END)

Parisi, Lori

From: Runde, Al
Sent: Friday, April 03, 2020 9:36 AM
To: Kreye, Joseph; Ardon, Noga
Cc: Hanaman, Cathlene
Subject: RE: Property Tax Interest Charges

Joe last sentence could read like this:

Any property taxes payable in 2020 that are delinquent after October 1, 2020, interest charges would begin accruing as of October 1, 2020.

Al

From: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Sent: Friday, April 03, 2020 9:32 AM
To: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>; Runde, Al <Al.Runde@legis.wisconsin.gov>
Cc: Hanaman, Cathlene <Cathlene.Hanaman@legis.wisconsin.gov>
Subject: RE: Property Tax Interest Charges

Ok.

Joseph T. Kreye
Legal Services Manager
Legislative Reference Bureau
608 504-5857

From: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Sent: Friday, April 03, 2020 9:30 AM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>; Runde, Al <Al.Runde@legis.wisconsin.gov>
Cc: Hanaman, Cathlene <Cathlene.Hanaman@legis.wisconsin.gov>
Subject: RE: Property Tax Interest Charges

Thanks Joe. Just to clarify, we'd want all interest and charges on delinquent property taxes to begin accruing on October 1, regardless of whether the deadline was before or after October 1 (that is, if someone misses their October 31 payment, the interest and charges on that payment would also begin accruing on October 1).

Thanks,
Noga

From: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Sent: Friday, April 3, 2020 9:24 AM
To: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>; Runde, Al <Al.Runde@legis.wisconsin.gov>

Cc: Hanaman, Cathlene <Cathlene.Hanaman@legis.wisconsin.gov>

Subject: RE: Property Tax Interest Charges

Yeah, that will work. I send a new draft out shortly.

Joseph T. Kreye

Legal Services Manager

Legislative Reference Bureau

608 504-5857

From: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>

Sent: Friday, April 03, 2020 9:22 AM

To: Runde, Al <Al.Runde@legis.wisconsin.gov>; Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>

Cc: Hanaman, Cathlene <Cathlene.Hanaman@legis.wisconsin.gov>

Subject: RE: Property Tax Interest Charges

Hi Joe,

Al and I noticed something in the draft you sent us on this- we say that property taxes received after October 1 are considered delinquent, but current law allows taxpayers in the City of Milwaukee to make payments in ten installments, with the final installment payment on October 31. This draft would then make those taxpayers delinquent on their last payment, even though they would be paying on time under current law. Could you change the last sentence of this to something like "Property taxes due prior to October 1, 2020 that are received after October 1, 2020 shall be deemed delinquent and accrue interest and charges beginning on October 1, 2020."

Thanks,

Noga

From: Runde, Al <Al.Runde@legis.wisconsin.gov>

Sent: Wednesday, April 1, 2020 3:25 PM

To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>; Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>

Cc: Hanaman, Cathlene <Cathlene.Hanaman@legis.wisconsin.gov>

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Subject: RE: Property Tax Interest Charges

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Cc: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
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What do you think? This would not move the existing deadline, which would means that cashflow may be hurt more for County/munis because more would delay payment. Rather, it would remove the interest charges that those currently delinquent or delinquent thru October 1 would have to pay.

I Runde, Program Supervisor
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4 and 74.87, for property taxes payable in 2020, no installment payment that is due

1 and payable after February 1, 2020, and is received after its due date shall accrue
2 interest or penalties if the total amount due and payable in 2020 is paid on or before
3 October 1, 2020. Interest and penalties shall accrue from October 1, 2020, for any
4 property taxes payable in 2020 that are delinquent after October 1, 2020.

5 (END)

Parisi, Lori

From: Runde, Al
Sent: Thursday, April 09, 2020 4:50 PM
To: Kreye, Joseph
Cc: Ardon, Noga
Subject: FW: Appeals or Claims on property Taxes

Joe

See the highlighted sentence below. Tad would like to add this to their property tax interest and penalties provision in their Covid-19 proposal of this past week. The sections of the statutes you would add the language to are below in my initial email below.

Thanks,

Al

From: Ottman, Tad <Tad.Ottman@legis.wisconsin.gov>
Sent: Thursday, April 09, 2020 4:45 PM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>
Cc: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Subject: RE: Appeals or Claims on property Taxes

Yeah, let's add that.

From: Runde, Al <Al.Runde@legis.wisconsin.gov>
Sent: Thursday, April 09, 2020 4:41 PM
To: Ottman, Tad <Tad.Ottman@legis.wisconsin.gov>
Cc: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Subject: RE: Appeals or Claims on property Taxes

I think you could say these sections would not apply to 2020 taxes if paid by October 1, 2020, or any installment date for which taxes are due after October 1, 2020.

Do you want to add this?

BTW City of Milwaukee final installment is Oct 31, 2020, which is why I wrote it the way I did.

From: Ottman, Tad <Tad.Ottman@legis.wisconsin.gov>
Sent: Thursday, April 09, 2020 4:35 PM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>
Cc: Moran, Sean <Sean.Moran@legis.wisconsin.gov>; Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Subject: RE: Appeals or Claims on property Taxes

Why don't we go ahead and get that drafted so it's ready. It sounds like the Assembly should be ok with it. The only thing is does it make sense to delay it to October of this year so it synchs up with the late fee/penalty deadline or is there a reason to extend it to all of 2020?

From: Runde, Al <Al.Runde@legis.wisconsin.gov>

Sent: Thursday, April 09, 2020 4:06 PM

To: Ottman, Tad <Tad.Ottman@legis.wisconsin.gov>

Cc: Moran, Sean <Sean.Moran@legis.wisconsin.gov>; Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>

Subject: Appeals or Claims on property Taxes

Tad,

Your proposal would not move the deadline, but rather would just waived the interest and penalties for a period of time on local property taxes only (not utility or mining). While I am not a lawyer, looking at the statutes below, I think the concern with your proposal and the timely payment of taxes for appeal is valid. If a taxpayer did not "timely" meet the current law deadlines, they would not be allowed to file a claim under your proposal. To be safe you may want to add that these sections would not apply to property taxes payable in 2020.

74.37 Claim on excessive assessment.

(4)(b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid under the current law installment deadlines (under s. 74.11 or 74.12).

74.35 Relating to Recovery of Unlawful Taxes

(5)(c) No claim may be filed or maintained under this section unless the tax for which the claim is filed, or any authorized installment payment of the tax, is timely paid under the current law installment deadlines (under s. 74.11, 74.12 or 74.87).



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-6085/P3
JK:amn/cjs/ahe

74

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT to amend** 74.35 (5) (c) and 74.37 (4) (b) of the statutes; **relating to:** the
2 interest accruing on late payment of property taxes and claims for recovery of
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TAXATION

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Claims for recovery of unlawful taxes and excessive assessments

Current law allows a person to file a claim to recover the unlawful imposition of property taxes or a claim for the excessive assessment of property taxes. However, no person may file a claim for recovery of unlawful taxes or excessive assessment unless the person has paid his or her property taxes on time. The bill provides that this restriction does not apply to taxes due and payable in 2020 if paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020.

Parisi, Lori

From: Runde, Al
Sent: Friday, April 10, 2020 11:56 AM
To: Kreye, Joseph
Cc: Ardon, Noga
Subject: RE: Appeals or Claims on property Taxes

Also move the Feb 1 date to April 1

From: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Sent: Friday, April 10, 2020 11:51 AM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>
Subject: RE: Appeals or Claims on property Taxes

Will do.

From: Runde, Al <Al.Runde@legis.wisconsin.gov>
Sent: Friday, April 10, 2020 11:40 AM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Subject: FW: Appeals or Claims on property Taxes

Joe, can you modify this draft to make it passive. Allow locals to waive rather than prohibiting them from charging interest and penalties.

Al

From: Runde, Al
Sent: Thursday, April 09, 2020 5:14 PM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Subject: RE: Appeals or Claims on property Taxes

<< File: 19-6085_P2.pdf >>

This one sorry!

From: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Sent: Thursday, April 09, 2020 5:13 PM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>
Cc: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Subject: RE: Appeals or Claims on property Taxes

NVM, I got it.

Joseph T. Kreye
Legal Services Manager
Legislative Reference Bureau
608 504-5857

From: Kreye, Joseph
Sent: Thursday, April 09, 2020 4:56 PM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>
Cc: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
Subject: RE: Appeals or Claims on property Taxes

Sorry Al, but what draft exactly am I changing?

Joseph T. Kreye
Legal Services Manager
Legislative Reference Bureau
608 504-5857

From: Runde, Al <Al.Runde@legis.wisconsin.gov>
Sent: Thursday, April 09, 2020 4:50 PM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Cc: Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
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Joe

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Subject: RE: Appeals or Claims on property Taxes

Why don't we go ahead and get that drafted so it's ready. It sounds like the Assembly should be ok with it. The only thing is does it make sense to delay it to October of this year so it synchs up with the late fee/penalty deadline or is there a reason to extend it to all of 2020?

From: Runde, Al <Al.Runde@legis.wisconsin.gov>
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To: Ottman, Tad <Tad.Ottman@legis.wisconsin.gov>
Cc: Moran, Sean <Sean.Moran@legis.wisconsin.gov>; Ardon, Noga <Noga.Ardon@legis.wisconsin.gov>
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Tad,

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74.37 Claim on excessive assessment.

(4)(b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid under the current law installment deadlines (under s. 74.11 or 74.12).

74.35 Relating to Recovery of Unlawful Taxes

(5)(c) No claim may be filed or maintained under this section unless the tax for which the claim is filed, or any authorized installment payment of the tax, is timely paid under the current law installment deadlines (under s. 74.11, 74.12 or 74.87).



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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2 interest accruing on late payment of property taxes and claims for recovery of
3 unlawful taxes and excessive assessments.

Analysis by the Legislative Reference Bureau

TAXATION

Interest on late property tax payments

Under current law, a late installment payment of property taxes is subject to interest and penalties, with the interest accruing from February 1 of the year in which the taxes are due. Under this bill, for property taxes payable in 2020, a municipality may provide that no installment payment due after April 1, 2020, that is received after its due date will accrue interest or penalties if the total amount due is received on or before October 1, 2020. Interest and penalties will accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020.

Claims for recovery of unlawful taxes and excessive assessments

Current law allows a person to file a claim to recover the unlawful imposition of property taxes or a claim for the excessive assessment of property taxes. However, no person may file a claim for recovery of unlawful taxes or excessive assessment unless the person has paid his or her property taxes on time. The bill provides that this restriction does not apply to taxes due and payable in 2020 if paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020.



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-6085/P5
JK:amn/cjs/ahe

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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TAXATION

Interest on late property tax payments

Under current law, a late installment payment of property taxes is subject to interest and penalties, with the interest accruing from February 1 of the year in which the taxes are due. Under this bill, for property taxes payable in 2020, on the basis of a finding of hardship, a municipality may provide that an installment payment due after April 1, 2020, that is received after its due date will not accrue interest or penalties if the total amount due is received on or before October 1, 2020. Interest and penalties will accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020.

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Barman, Mike

From: Runde, Al
Sent: Saturday, April 11, 2020 11:14 AM
To: Kreye, Joseph
Subject: RE: Draft review: LRB -6085/P5

This is what I had based on Tad's email.

For any property taxes payable in 2020 that are due after April 1, 2020, allow local governments, after making a general or case-by-case finding of hardship, to waive any interest charges and penalties for late a late installment payment

From: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Sent: Saturday, April 11, 2020 11:12 AM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>
Subject: RE: Draft review: LRB -6085/P5

I can tweak that so that it specifies it is on a case by case basis.

Joseph T. Kreye
Legal Services Manager
Legislative Reference Bureau
608 504-5857

From: Runde, Al <Al.Runde@legis.wisconsin.gov>
Sent: Saturday, April 11, 2020 11:10 AM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Subject: FW: Draft review: LRB -6085/P5

Didn't they want to on finding of hardship on a case-by-case basis or general finding?

From: LRB.Legal <lrblegal@legis.wisconsin.gov>
Sent: Saturday, April 11, 2020 11:06 AM
To: Runde, Al <Al.Runde@legis.wisconsin.gov>
Subject: Draft review: LRB -6085/P5

Following is the PDF version of draft LRB -6085/P5.



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-6085/P6
JK:amn/cjs/ahe/kjf

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2 74.35 (5) (c) No claim may be filed or maintained under this section unless the
3 tax for which the claim is filed, or any authorized installment payment of the tax, is
4 timely paid under s. 74.11, 74.12 or 74.87. This paragraph does not apply to taxes
5 due and payable in 2020 if paid by October 1, 2020, or by any installment date for
6 which taxes are due after October 1, 2020.

7 **SECTION 2.** 74.37 (4) (b) of the statutes is amended to read:

8 74.37 (4) (b) No claim or action for an excessive assessment may be brought or
9 maintained under this section unless the tax for which the claim is filed, or any
10 authorized installment of the tax, is timely paid under s. 74.11 or 74.12. This
11 paragraph does not apply to taxes due and payable in 2020 if paid by October 1, 2020,
12 or by any installment date for which taxes are due after October 1, 2020.

13 **SECTION 3. Nonstatutory provisions.**

14 (1) INTEREST ON LATE PROPERTY TAX PAYMENTS. Notwithstanding ss. 74.11, 74.12,
15 and 74.87, for property taxes payable in 2020, after making a general or
16 case-by-case finding of hardship, a taxation district may provide that an
17 installment payment that is due and payable after April 1, 2020, and is received after
18 its due date shall not accrue interest or penalties if the total amount due and payable
19 in 2020 is paid on or before October 1, 2020. Interest and penalties shall accrue from

