AN ACT relating to: allowing municipalities to enact an ordinance authorizing multiple property tax installments during a public health emergency.

Analysis by the Legislative Reference Bureau

Current law allows a municipality’s governing body to enact an ordinance to allow for the payment of property taxes in three or more installments. However, such an ordinance must be enacted on or before August 15 of the previous year. This bill allows a municipality’s governing body to enact such an ordinance during the period covered by the public health emergency declared by executive order 72 on March 12, 2020. The bill also allows the municipality to determine the dates on which the installments are due and to waive or reduce interest and penalties accrued on any late payment.

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:

SECTION 1. Nonstatutory provisions.

(1) PROPERTY TAX INSTALLMENTS. Notwithstanding s. 74.12, during the period covered by the public health emergency declared by executive order 72 on March 12,
2020, including any extension under s. 323.10, the governing body of a taxation
district may enact an ordinance to allow the payment of property taxes in 3 or more
installments on the dates determined by the governing body. Such an ordinance may
waive or reduce penalties and interest incurred on any late installment.

(END)