2021 ASSEMBLY BILL 1048


AN ACT to repeal 60.85 (1) (f), 66.1105 (2) (d), 70.043 (2), 70.47 (15), 70.53 (1) (a), 70.65 (2) (a) 2., 70.995 (1) (b), 70.995 (12r) (5m) (a) 5. d., 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), 74.42, 74.47 (3) (e), 74.55 and 76.69; to renumber 70.043 (1), 70.11 (11) (a) and 79.096 (1); to renumber and amend 79.096 (2) (a); to consolidate, renumber and amend 70.65 (2) (a) (intro.) and 1.; to amend 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am), 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 60.85 (1) (h) 1. c., 60.85 (1) (o), 60.0435 (3) (g), 66.1105 (2) (f) 1. c., 66.1106 (1) (k), 70.02, 70.05 (5) (a) 1., 70.13 (3), 70.13 (7), 70.17 (1), 70.174, 70.18, 70.19, 70.20, 70.21 (1), 70.21 (1m) (intro.), 70.21 (2), 70.22 (1), 70.22 (2) (a), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), 70.35 (2), 70.35 (3), 70.35 (4), 70.35 (5), 70.36 (1), 70.36 (2), 70.44 (1), 70.49 (2), 70.52, 70.65 (2) (b) (intro.), 70.68 (1), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855 (1) (a), 70.855 (1) (b), 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1.,
Under current law, beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including those items used in manufacturing, are exempt from the personal property tax. However, beginning in 2019, the state pays each taxing jurisdiction an amount equal to the property taxes levied on those items of personal property for the property tax assessments as of January 1, 2017.

Under the bill, beginning with the property tax assessments as of January 1, 2022, no items of personal property will be subject to the property tax. Beginning in 2023, and in each year thereafter, the state will pay each taxing jurisdiction an additional amount equal to the property taxes levied on the items made exempt under the bill for the property tax assessments as of January 1, 2021.

The bill also makes a number of technical changes related to the repeal of the personal property tax, such as providing a process whereby manufacturing establishments located in this state that do not own real property in this state may continue to claim the manufacturing income tax credit.

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. 16.5185 (1m) of the statutes is created to read:

16.5185 (1m) In fiscal year 2021-22, in addition to the amount under sub. (1), the secretary shall transfer from the general fund to the transportation fund $20,000,000. In fiscal year 2022-23, and in each fiscal year thereafter, in addition to the amount under sub. (1), the secretary shall transfer from the general fund to the transportation fund $44,000,000.

SECTION 2. 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 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), 2019 stats., 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) 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) of the statutes is amended to read:

33.01 (9) (am) For the purpose of petitioning under this chapter, any of the following:

1. A person 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.

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) 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 6. 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 7. 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 8. 60.85 (1) (f) of the statutes is repealed.

SECTION 9. 60.85 (1) (h) 1. c. of the statutes is amended to read:

60.85 (1) (h) 1. c. Real property assembly costs, meaning any deficit incurred resulting from the sale or lease as lessor by the town of real or personal property
within a tax incremental district for consideration which is less than its cost to the
town.

**SECTION 10.** 60.85 (1) (o) of the statutes is amended to read:

60.85 (1) (o) “Taxable property” means all real and personal taxable property
located in a tax incremental district.

**SECTION 11.** 60.85 (5) (j) of the statutes is created to read:

60.85 (5) (j) Upon receiving a written application from the town clerk, in a form
prescribed by the department of revenue, the department shall recalculate the base
value of a tax incremental district affected by 2021 Wisconsin Act .... (this act) to
remove the value of the personal property. A request received under this paragraph
no later than October 31 is effective in the year following the year in which the
request is made. A request received after October 31 is effective in the 2nd year
following the year in which the request is made.

**SECTION 12.** 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 13.** 66.1105 (2) (d) of the statutes is repealed.

**SECTION 14.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

66.1105 (2) (f) 1. c. Real property assembly costs, meaning any deficit incurred
resulting from the sale or lease as lessor by the city of real or personal property within
a tax incremental district for consideration which is less than its cost to the city.

**SECTION 15.** 66.1105 (5) (j) of the statutes is created to read:

66.1105 (5) (j) Upon receiving a written application from the city clerk, in a
form prescribed by the department of revenue, the department shall recalculate the
base value of a tax incremental district affected by 2021 Wisconsin Act .... (this act) to remove the value of the personal property. A request received under this paragraph no later than October 31 is effective in the year following the year in which the request is made. A request received after October 31 is effective in the 2nd year following the year in which the request is made.

SECTION 16. 66.1106 (1) (k) of the statutes is amended to read:

66.1106 (1) (k) “Taxable property” means all real and personal taxable property located in an environmental remediation tax incremental district.

SECTION 17. 66.1106 (4) (e) of the statutes is created to read:

66.1106 (4) (e) Upon receiving a written application from the clerk of a political subdivision, in a form prescribed by the department of revenue, the department shall recalculate the base value of a tax incremental district affected by 2021 Wisconsin Act .... (this act) to remove the value of the personal property. A request received under this paragraph no later than October 31 is effective in the year following the year in which the request is made. A request received after October 31 is effective in the 2nd year following the year in which the request is made.

SECTION 18. 70.015 of the statutes is created to read:

70.015 Sunset. Beginning with the property tax assessments as of January 1, 2022, no tax shall be levied under this chapter on personal property.

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. 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. 70.043 (1) of the statutes is renumbered 70.043.

SECTION 21. 70.043 (2) of the statutes is repealed.

SECTION 22. 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. 70.32 and 70.34, but excluding manufacturing property subject to assessment under s. 70.995.

SECTION 23. 70.111 (28) of the statutes is created to read:

70.111 (28) BUSINESS AND MANUFACTURING PERSONAL PROPERTY. (a) Beginning with the property tax assessments as of January 1, 2022, all business and manufacturing personal property.

(b) A taxing jurisdiction may include the most recent valuation of personal property described under par. (a) that is located in the taxing jurisdiction for purposes of complying with debt limitations applicable to the jurisdiction.

SECTION 24. 70.13 (3) of the statutes is amended to read:

70.13 (3) On For assessments made before January 1, 2022, on or before the tenth day of January in each year the owner of logs or timber in transit shall furnish the assessor of the district in which the mill at which the logs or timber will be sawed or manufactured is located a verified statement of the amount, character and value of all the logs and timber in transit on the first day of January preceding, and the owner of the logs or timber shall furnish to the assessor of the district in which the logs and timber were located on the first day of January preceding, a like verified statement of the amount, character and value thereof. Any assessment made in accordance with the owner’s statement shall be valid and binding on the owner notwithstanding any subsequent change as to the place where the same may be sawed or manufactured. If the owner of the logs or timber shall fail or refuse to
furnish the statement herein provided for, or shall intentionally make a false
statement, that owner shall be subject to the penalties prescribed by s. 70.36.

SECTION 25. 70.13 (7) of the statutes is amended to read:

70.13 (7) Saw For assessments made before January 1, 2022, saw logs or timber
removed from public lands during the year next preceding the first day of January
or having been removed from such lands and in transit therefrom on the first day of
January, shall be deemed located and assessed in the assessment district wherein
such public lands are located and shall be assessed in no other assessment district.
Saw logs or timber shall be deemed in transit when the same are being transported.
On or before January 10 in each year the owner of such logs or timber shall furnish
the assessor of the assessment district wherein they are assessable a verified
statement of the amount, character and value of all such logs and timber. If the
owner of any such logs or timber shall fail or refuse to furnish such statement or shall
intentionally make a false statement, he or she is subject to the penalties prescribed
by s. 70.36. This subsection shall supersede any provision of law in conflict
therewith. The term “owner” as used in this subsection is deemed to mean the person
owning the logs or timber at the time of severing. “Public lands” as used in this
subsection shall mean lands owned by the United States of America, the state of
Wisconsin or any political subdivision of this state.

SECTION 26. 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** Except as provided in sub. (3), buildings, improvements,
and fixtures on leased lands may be assessed either as real property or personal
property.

**SECTION 27.** 70.17 (3) of the statutes is created to read:

70.17 (3) Beginning with the property tax assessments as of January 1, 2022,
manufactured and mobile homes, not otherwise exempt from taxation under s.
66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings,
improvements, and fixtures on exempt lands, buildings, improvements, and fixtures
on forest croplands, and buildings, improvements, and fixtures on managed forest
lands shall be assessed as real property. If buildings, improvements, and fixtures,
but not the underlying land, are leased to a person other than the landowner or if the
buildings, improvements, and fixtures are owned by a person other than the
landowner, the assessor may create a separate tax parcel for the buildings,
improvements, and fixtures and assess the buildings, improvements, and fixtures as
real property to the owner of the buildings, improvements, and fixtures. The
assessor may also create a tax parcel for buildings, improvements, and fixtures on
exempt lands, buildings, improvements, and fixtures on forest croplands, and
buildings, improvements, and fixtures on managed forest lands and assess the
buildings, improvements, and fixtures as real property to the owner of the buildings,
improvements, and fixtures. For purposes of this subsection, “buildings,
improvements and fixtures” does not include any property defined in s. 70.04.

**SECTION 28.** 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, if ascertainable, and otherwise to the occupant thereof or the person receiving benefits therefrom.

SECTION 29. 70.18 of the statutes is amended to read:

70.18 Personal property, to whom assessed. (1) Personal property shall be assessed to the owner thereof, except that when it is in the charge or possession of some person other than the owner it may be assessed to the person so in charge or possession of the same. Telegraph and telephone poles, posts, railroad ties, lumber, and all other manufactured forest products shall be deemed to be in the charge or possession of the person in occupancy or possession of the premises upon which the same shall be stored or piled, and the same shall be assessed to such person, unless the owner or some other person residing in the same assessment district, shall be actually and actively in charge and possession thereof, in which case it shall be assessed to such resident owner or other person so in actual charge or possession; but nothing contained in this subsection shall affect or change the rules prescribed in s. 70.13 respecting the district in which such property shall be assessed.

(2) Goods shall be assessed to the owner thereof and not to the warehouse or public wharf, if the operator of the warehouse or public wharf furnishes to the assessor the names and addresses of the owners of all goods, wares, and merchandise not exempt from taxation.
SECTION 30. 70.19 of the statutes is amended to read:

70.19 Assessment, how made; liability and rights of representative.  (1) When assessments made before January 1, 2022, when personal property is assessed under s. 70.18 (1) to a person in charge or possession of the personal property other than the owner, the assessment of that personal property shall be entered upon the assessment roll separately from the assessment of that person’s own personal property, adding to the person’s name upon the tax roll words briefly indicating that the assessment is made to the person as the person in charge or possession of the property. The failure to enter the assessment separately or to indicate the representative capacity or other relationship of the person assessed shall not affect the validity of the assessment.

(2) The assessments made before January 1, 2022, the person assessed under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against the owner of the property for the amount of the taxes; has a lien for that amount upon the property with the rights and remedies for the preservation and enforcement of that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of the property until the owner of the property pays the tax on the property or reimburses the person assessed for the tax. The lien and right of possession relate back and exist from the time that the assessment is made, but may be released and discharged by giving to the person assessed such undertaking or other indemnity as the person accepts or by giving the person assessed a bond in the amount and with the sureties as is directed and approved by the circuit court of the county in which the property is assessed, upon 8 days’ notice to the person assessed. The bond shall
be conditioned to hold the person assessed free and harmless from all costs, expense,
liability, or damage by reason of the assessment.

SECTION 31. 70.20 of the statutes is amended to read:

70.20 Owner's liability when personalty assessed to another; action to collect. (1) When for assessments made before January 1, 2022, when personal property shall be assessed to some person in charge or possession thereof, other than
the owner, such owner as well as the person so in charge or possession shall be liable for the taxes levied pursuant to such assessment; and the liability of such owner may be enforced in a personal action as for a debt. Such action may be brought in the name of the town, city or village in which such assessment was made, if commenced before the time fixed by law for the return of delinquent taxes, by direction of the treasurer or tax collector of such town, city or village. If commenced after such a return, it shall be brought in the name of the county or other municipality to the treasurer or other officer of which such return shall be made, by direction of such treasurer or other officer. Such action may be brought in any court of this state having jurisdiction of the amount involved and in which jurisdiction may be obtained of the person of such owner or by attachment of the property of such owner.

(2) The for assessments made before January 1, 2022, the remedy of attachment may be allowed in such action upon filing an affidavit of the officer by whose direction such action shall be brought, showing the assessment of such property in the assessment district, the amount of tax levied pursuant thereto, that the defendant was the owner of such property at the time as of which the assessment thereof was made, and that such tax remains unpaid in whole or in part, and the amount remaining unpaid. The proceedings in such actions and for enforcement of the judgment obtained therein shall be the same as in ordinary actions for debt as
near as may be, but no property shall be exempt from attachment or execution issued
upon a judgment against the defendant in such action.

(3) The For assessments made before January 1, 2022 and taxes levied before
January 1, 2022, the assessment and tax rolls in which such assessment and tax
shall be entered shall be prima facie evidence of such assessment and tax and of the
justice and regularity thereof; and the same, with proof of the ownership of such
property by the defendant at the time as of which the assessment was made and of
the nonpayment of such tax, shall be sufficient to establish the liability of the
defendant. Such liability shall not be affected and such action shall not be defeated
by any omission or irregularity in the assessment or tax proceedings not affecting the
substantial justice and equity of the tax. The provisions of this section shall not
impair or affect the remedies given by other provisions of law for the collection or
enforcement of such tax against the person to whom the property was assessed.

SECTION 32. 70.21 (1) of the statutes is amended to read:

70.21 (1) Except For assessments made before January 1, 2022, except as
provided in sub. (2), the personal property of a partnership may be assessed in the
names of the persons composing the partnership, so far as known or in the firm name
or title under which the partnership business is conducted, and each partner shall
be liable for the taxes levied on the partnership’s personal property.

SECTION 33. 70.21 (1m) (intro.) of the statutes is amended to read:

70.21 (1m) (intro.) Undistributed For assessments made before January 1,
2022, undistributed personal property belonging to the estate of a decedent shall be
assessed as follows:

SECTION 34. 70.21 (2) of the statutes is amended to read:
70.21 (2) The for assessments made before January 1, 2022, the personal
property of a limited liability partnership shall be assessed in the name of the
partnership, and each partner shall be liable for the taxes levied thereon only to the
extent permitted under s. 178.0306.

SECTION 35. 70.22 (1) of the statutes is amended to read:

70.22 (1) In for assessments made before January 1, 2022, in case one or more
of 2 or more personal representatives or trustees of the estate of a decedent who died
domiciled in this state are not residents of the state, the taxable personal property
belonging to the estate shall be assessed to the personal representatives or trustees
residing in this state. In case there are 2 or more personal representatives or trustees
of the same estate residing in this state, but in different taxation districts, the
assessment of the taxable personal property belonging to the estate shall be in the
names of all of the personal representatives or trustees of the estate residing in this
state. In case no personal representative or trustee resides in this state, the taxable
personal property belonging to the estate may be assessed in the name of the
personal representative or trustee, or in the names of all of the personal
representatives or trustees if there are more than one, or in the name of the estate.

SECTION 36. 70.22 (2) (a) of the statutes is amended to read:

70.22 (2) (a) The for taxes levied before January 1, 2022, the taxes imposed
pursuant to an assessment under sub. (1) may be enforced as a claim against the
estate, upon presentation of a claim for the taxes by the treasurer of the taxation
district to the court in which the proceedings for the probate of the estate are
pending. Upon due proof, the court shall allow and order the claim to be paid.

SECTION 37. 70.29 of the statutes is amended to read:
70.29 Personalty, how entered. The for assessments made before January 1, 2022, the assessor shall place in one distinct and continuous part of the assessment roll all the names of persons assessed for personal property, with a statement of such property in each village in the assessor's assessment district, and foot up the valuation thereof separately; otherwise the assessor shall arrange all names of persons assessed for personal property on the roll alphabetically so far as convenient. The assessor shall also place upon the assessment roll, in a separate column and opposite the name of each person assessed for personal property, the number of the school district in which such personal property is subject to taxation.

SECTION 38. 70.30 (intro.) of the statutes is amended to read:

70.30 Aggregate values. (intro.) Every for assessments made before January 1, 2022, every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the following named items of personal property assessed to such person, which shall constitute the assessed valuation of the several items of property therein described, to wit:

SECTION 39. 70.34 of the statutes is amended to read:

70.34 Personalty. All for assessments made before January 1, 2022, all articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value; and after arriving at the total valuation of all articles of personal property which the assessor shall be able to discover as belonging to any person, if the assessor has reason to believe that such person has other personal property or any other thing of value liable to taxation, the assessor shall add to such aggregate valuation of personal property an amount which, in the assessor's judgment, will render such aggregate valuation a just and equitable
valuation of all the personal property liable to taxation belonging to such person. In
carrying out the duties imposed on the assessor by this section, the assessor shall act
in the manner specified in the Wisconsin property assessment manual provided
under s. 73.03 (2a).

**SECTION 40.** 70.345 of the statutes is amended to read:

**70.345 Legislative intent; department of revenue to supply information.** The For assessments made before January 1, 2022, the assessor shall
exercise particular care so that personal property as a class on the assessment rolls
bears the same relation to statutory value as real property as a class. To assist the
assessor in determining the true relationship between real estate and personal
property the department of revenue shall make available to local assessors
information including figures indicating the relationship between personal property
and real property on the last assessment rolls.

**SECTION 41.** 70.35 (1) of the statutes is amended to read:

**70.35 (1) To** For assessments made before January 1, 2022, to determine the
amount and value of any personal property for which any person, firm, or corporation
should be assessed, any assessor may examine such person or the managing agent
or officer of any firm or corporation under oath as to all such items of personal
property, the taxable value thereof as defined in s. 70.34 if the property is taxable.
In the alternative the assessor may require such person, firm, or corporation to
submit a return of such personal property and of the taxable value thereof. There
shall be annexed to such return the declaration of such person or of the managing
agent or officer of such firm or corporation that the statements therein contained are
true.

**SECTION 42.** 70.35 (2) of the statutes is amended to read:
70.35 (2) The For assessments made before January 1, 2022, the return shall be made and all the information therein requested given by such person on a form prescribed by the assessor with the approval of the department of revenue which shall provide suitable schedules for such information bearing on value as the department deems necessary to enable the assessor to determine the true cash value of the taxable personal property that is owned or in the possession of such person on January 1 as provided in s. 70.10. The return may contain methods of deriving assessable values from book values and for the conversion of book values to present values, and a statement as to the accounting method used. No person shall be required to take detailed physical inventory for the purpose of making the return required by this section.

Section 43. 70.35 (3) of the statutes is amended to read:

70.35 (3) Each For assessments made before January 1, 2022, each return shall be filed with the assessor on or before March 1 of the year in which the assessment provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable extension of time for filing the return. All returns filed under this section shall be the confidential records of the assessor’s office, except that the returns shall be available for use before the board of review as provided in this chapter. No return required under this section is controlling on the assessor in any respect in the assessment of any property.

Section 44. 70.35 (4) of the statutes is amended to read:

70.35 (4) Any For assessments made before January 1, 2022, any person, firm or corporation who refuses to so testify or who fails, neglects or refuses to make and file the return of personal property required by this section shall be denied any right of abatement by the board of review on account of the assessment of such personal
SECTION 44. 70.35 (5) of the statutes is amended to read:

70.35 (5) In For assessments made before January 1, 2022, in the event that the assessor or the board of review should desire further evidence they may call upon other persons as witnesses to give evidence under oath as to the items and value of the personal property of any such person, firm or corporation.

SECTION 45. 70.36 (1) of the statutes is amended to read:

70.36 (1) Any For assessments made before January 1, 2022, any person in this state owning or holding any personal property that is subject to assessment, individually or as agent, trustee, guardian, personal representative, assignee, or receiver or in some other representative capacity, who intentionally makes a false statement to the assessor of that person's assessment district or to the board of review of the assessment district with respect to the property, or who omits any property from any return required to be made under s. 70.35, with the intent of avoiding the payment of the just and proportionate taxes on the property, shall forfeit the sum of $10 for every $100 or major fraction of $100 so withheld from the knowledge of the assessor or board of review.

SECTION 47. 70.36 (2) of the statutes is amended to read:

70.36 (2) It For assessments made before January 1, 2022, it is hereby made the duty of the district attorney of any county, upon complaint made to the district attorney by the assessor or by a member of the board of review of the assessment district in which it is alleged that property has been so withheld from the knowledge of such assessor or board of review, or not included in any return required by s. 70.35,
to investigate the case forthwith and bring an action in the name of the state against
the person, firm or corporation so complained of. All forfeitures collected under the
provisions of this section shall be paid into the treasury of the taxation district in
which such property had its situs for taxation.

**SECTION 48.** 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 49.** 70.47 (15) of the statutes is repealed.

**SECTION 50.** 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 51.** 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 on the roll, and correct the value of parcels of real property not liable to
taxation. The clerk shall add to the roll any parcel of real property not listed on the
assessment roll or item of personal property omitted from the roll and immediately
notify the assessors of the additions and omissions. The assessors shall immediately
view and value the omitted property and certify the valuation to the clerk. The clerk
shall enter the valuation and property classification on 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 52. 70.53 (1) (a) of the statutes is repealed.

SECTION 53. 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 54. 70.65 (2) (a) 2. of the statutes is repealed.

SECTION 55. 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 56. 70.68 (1) of the statutes is amended to read:

70.68 (1) COLLECTION IN CERTAIN CITIES. In For taxes levied before January 1,
2022, in cities authorized to act under s. 74.87, the chief of police shall collect all state,
county, city, school, and other taxes due on personal property as shall then remain
unpaid, and the chief of police shall possess all the powers given by law to town
treasurers for the collection of such taxes, and be subject to the liabilities and entitled
to the same fees as town treasurers in such cases, but such fees shall be turned over
to the city treasurer and become a part of the general fund.

**SECTION 57.** 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 58.** 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 59.** 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 60.** 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
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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 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 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 61. 70.855 (1) (intro.) of the statutes is amended to read:

70.855 (1) Applicability. (intro.) The department of revenue shall assess real
and personal property assessed as commercial property under s. 70.32 (2) (a) 2. if all
of the following apply:

Section 62. 70.855 (1) (a) of the statutes is amended to read:

70.855 (1) (a) The property owner and the governing body of the municipality
where the property is located submit a written request to the department on or before
March 1 of the year of the assessment to have the department assess the property owner’s real and personal commercial property located in the municipality.

SECTION 63. 70.855 (1) (b) of the statutes is amended to read:

70.855 (1) (b) The written request submitted under par. (a) specifies the items of personal property and parcels of real property for the department’s assessment.

SECTION 64. 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 65. 70.995 (1) (b) of the statutes is repealed.

SECTION 66. 70.995 (4) of the statutes is amended to read:

70.995 (4) 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 67. 70.995 (5n) of the statutes is created to read:

70.995 (5n) (a) If the department of revenue determines that an establishment
is engaged in manufacturing, as defined in subs. (1), (2), and (3), the department may
classify the establishment as manufacturing. The establishment shall submit a
written request on or before July 1 of the year for which classification is desired, as
provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c. Any establishment
classified as manufacturing prior to January 1, 2022, is presumed to engaged in
manufacturing, as defined in subs. (1), (2), and (3), any the department shall classify
such establishments as manufacturing regardless of whether the establishment submits a request as provided in this paragraph.

(b) The department may at any time investigate or audit requests submitted under par. (a) and may revoke a classification. A revocation under this paragraph may not apply retroactively, but shall take effect on the first day of the establishment’s taxable year following the year in which the department issues a revocation. An establishment that submits a request under par. (a) shall notify the department within 60 days of any termination of manufacturing activity.

(c) On or before December 31 of the year in which a request is timely submitted under par. (a), the department shall issue a notice of determination responding to the timely request. The department may, in its sole discretion, issue a notice of determination by December 31 for requests received after July 1 of the year in which classification is desired. 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 the decision shall be filed with the state board of assessors no later than 60 days after the date of the notice, that a fee of $200 shall be paid when the objection is filed, and that the objection is not filed until the fee is paid.

(d) For purposes of this subsection, an objection is considered timely filed if received by the state board of assessors no later than 60 days after the date of the notice or sent to the state board of assessors by U.S. postal service certified mail in a properly addressed envelope, with postage paid, that is postmarked before midnight of the last day for filing. Neither the board nor the tax appeals commission may waive the requirement that objections be in writing.

(e) The state board of assessors shall investigate any timely objection filed under par. (d) if the fee specified under par. (c) is paid. The board shall notify the
person objecting or the person’s agent of its determination by 1st class mail or
electronic mail.

(f) If a determination of the state board of assessors under par. (e) results in an
establishment not being classified as manufacturing, the person having been
notified of the determination shall be deemed to have accepted the determination
unless the person files a petition for review with the clerk of the tax appeals
commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals
commission.

SECTION 68. 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 69. 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 no
later than 60 days after the date 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 no later than 60 days after the date 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. For
purposes of this subdivision, an objection is considered timely filed if received by the
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state board of assessors no later than 60 days after the date of the notice or sent to
the state board of assessors by certified mail in a properly addressed envelope, with
postage paid, that is postmarked before midnight of the last day for filing. 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 70. 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 percent
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 71.** 70.995 (12r) of the statutes is repealed.

**SECTION 72.** 71.07 (5n) (a) 5. a. of the statutes is amended to read:

71.07 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the numerator of which is the average value of the claimant’s real and personal land and depreciable property assessed under s. 70.995, owned or rented and used in this state by the claimant during the taxable year to manufacture qualified production property, and the denominator of which is the average value of all the claimant’s real and personal land and depreciable property owned or rented during the taxable year and used by the claimant to manufacture qualified production property.

**SECTION 73.** 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

71.07 (5n) (a) 9. (intro.) “Qualified production property” means either any of the following:

**SECTION 74.** 71.07 (5n) (a) 9. a. of the statutes is amended to read:

71.07 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part by the claimant on property that is located in this state and assessed as manufacturing property under s. 70.995. Tangible personal property manufactured in this state may only be qualified production property if it is manufactured on property approved to be classified as manufacturing real property for purposes of s.
70.995, even if it is not eligible to be listed on the department’s manufacturing roll until January 1 of the following year.

**SECTION 75.** 71.07 (5n) (a) 9. c. of the statutes is created to read:

71.07 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part by the claimant at an establishment that is located in this state and classified as manufacturing under s. 70.995 (5n). A person wishing to classify the person’s establishment as manufacturing under this subd. 9. c. shall file an application in the form and manner prescribed by the department no later than July 1 of the taxable year for which the person wishes to claim the credit under this subsection, pursuant to s. 70.995 (5n). The department shall make a determination and provide written notice by December 31 of the year in which the application is filed. A determination on the classification under this subd. 9. c. may be appealed as provided under s. 70.995 (5n).

**SECTION 76.** 71.07 (5n) (d) 2. of the statutes is amended to read:

71.07 (5n) (d) 2. For purposes of determining a claimant’s eligible qualified production activities income under this subsection, the claimant shall multiply the claimant’s qualified production activities income from property manufactured by the claimant by the manufacturing property factor and qualified production activities income from property produced, grown, or extracted by the claimant by the agriculture property factor. This subdivision does not apply if the claimant’s entire qualified production activities income results from the sale of tangible personal property that was manufactured, produced, grown, or extracted wholly in this state by the claimant.

**SECTION 77.** 71.07 (6e) (a) 5. of the statutes is amended to read:
71.07 (6e) (a) 5. “Property taxes” means real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service, paid by a claimant, and the claimant’s spouse if filing a joint return, on the eligible veteran’s or unremarried surviving spouse’s principal dwelling in this state during the taxable year for which credit under this subsection is claimed, less any property taxes paid which are properly includable as a trade or business expense under section 162 of the Internal Revenue Code. If the principal dwelling on which the taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned by spouses as marital property, “property taxes” is that part of property taxes paid that reflects the ownership percentage of the claimant, except that this limitation does not apply to spouses who file a joint return. If the principal dwelling is sold during the taxable year, the “property taxes” for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale or, if not so provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of their respective ownership. “Property taxes” includes monthly municipal permit fees in respect to a principal dwelling collected under s. 66.0435 (3) (c).

SECTION 78. 71.07 (9) (a) 3. of the statutes is amended to read:

71.07 (9) (a) 3. “Property taxes” means real and personal property taxes, exclusive of special assessments, delinquent interest and charges for service, paid by a claimant on the claimant’s principal dwelling during the taxable year for which credit under this subsection is claimed, less any property taxes paid which are properly includable as a trade or business expense under section 162 of the Internal Revenue Code. If the principal dwelling on which the taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned by
spouses as marital property, “property taxes” is that part of property taxes paid that
reflects the ownership percentage of the claimant. If the principal dwelling is sold
during the taxable year the “property taxes” for the seller and buyer shall be the
amount of the tax prorated to each in the closing agreement pertaining to the sale
or, if not so provided for in the closing agreement, the tax shall be prorated between
the seller and buyer in proportion to months of their respective ownership. “Property
taxes” includes monthly municipal permit fees in respect to a principal dwelling
collected under s. 66.0435 (3) (c).

SECTION 79. 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), 2019 stats.

SECTION 80. 71.28 (5n) (a) 5. a. of the statutes is amended to read:

71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the
numerator of which is the average value of the claimant’s real and personal land and
depreciable property assessed under s. 70.995, owned or rented and used in this state
by the claimant during the taxable year to manufacture qualified production
property, and the denominator of which is the average value of all the claimant’s real
and personal land and depreciable property owned or rented during the taxable year
and used by the claimant to manufacture qualified production property.
SECTION 81. 71.28 (5n) (a) 5. d. of the statutes is repealed.

SECTION 82. 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

71.28 (5n) (a) 9. (intro.) “Qualified production property” means either any of
the following:

SECTION 83. 71.28 (5n) (a) 9. a. of the statutes is amended to read:

71.28 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part
by the claimant on property that is located in this state and assessed as
manufacturing property under s. 70.995. Tangible personal property manufactured
in this state may only be qualified production property if it is manufactured on
property approved to be classified as manufacturing real property for purposes of s.
70.995, even if it is not eligible to be listed on the department’s manufacturing roll
until January 1 of the following year.

SECTION 84. 71.28 (5n) (a) 9. c. of the statutes is created to read:

71.28 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part
by the claimant with an establishment that is located in this state and classified as
manufacturing under s. 70.995 (5n). A person wishing to classify the person’s
establishment as manufacturing under this subd. 9. c. shall file an application in the
form and manner prescribed by the department no later than July 1 of the taxable
year for which the person wishes to claim the credit under this subsection, pursuant
to s. 70.995 (5n). The department shall make a determination and provide written
notice by December 31 of the year in which the application is filed. A determination
on the classification under this subd. 9. c. may be appealed as provided under s.
70.995 (5n).

SECTION 85. 71.28 (5n) (d) 2. of the statutes is amended to read:
71.28 (5n) (d) 2. Except as provided in subd. 3., for purposes of determining a
claimant’s eligible qualified production activities income under this subsection, the
claimant shall multiply the claimant’s qualified production activities income from
property manufactured by the claimant by the manufacturing property factor and
qualified production activities income from property produced, grown, or extracted
by the claimant by the agriculture property factor. This subdivision does not apply
if the claimant’s entire qualified production activities income results from the sale
of tangible personal property that was manufactured, produced, grown, or extracted
wholly in this state by the claimant.

SECTION 86. 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. All disputes between the department, municipalities, and property owners
about the taxability or value of the property under s. 70.995 (12r) shall be resolved
by using the procedures under s. 70.995 (8).

SECTION 87. 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 88.** 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 89.** 74.11 (4) of the statutes is repealed.

**Section 90.** 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 91.** 74.11 (10) (a) 1. of the statutes is amended to read:

74.11 (10) (a) 1. If all special assessments, special charges, and special taxes and personal property taxes due under sub. (3) or (4) are not paid in full and received by the proper official on or before 5 working days after 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 92.** 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

**Section 93.** 74.11 (11) (b) of the statutes is repealed.

**Section 94.** 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 95.** 74.11 (12) (a) 1g. of the statutes is repealed.
SECTION 96. 74.11 (12) (b) of the statutes is amended to read:

74.11 (12) (b) The allocation under par. (a) 1g, 1m, to 4. is conclusive for purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies under this section.

SECTION 97. 74.11 (12) (d) of the statutes is repealed.

SECTION 98. 74.12 (6) of the statutes is repealed.

SECTION 99. 74.12 (7) (a) of the statutes is amended to read:

74.12 (7) (a) 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 received by the proper official on or before 5 working days after the due date of 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 100. 74.12 (8) (a) of the statutes is amended to read:

74.12 (8) (a) 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 received by the proper official on or before 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 101. 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 special taxes and personal property taxes that are due under sub. (5) or (6) are not paid in full and received by the proper official on or before
5 working days after the due date of January 31, the amounts unpaid are delinquent as of February 1.

**SECTION 102.** 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 103.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

74.12 (11) (a) (intro.) Except as provided in par. 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 104.** 74.12 (11) (a) 1g. of the statutes is repealed.

**SECTION 105.** 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 106.** 74.12 (11) (d) of the statutes is repealed.

**SECTION 107.** 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 108.** 74.30 (1) (i) of the statutes is repealed.

**SECTION 109.** 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 shares of taxes under sub. (1) (i) and (j).

**SECTION 110.** 74.42 of the statutes is repealed.

**SECTION 111.** 74.47 (3) (e) of the statutes is repealed.

**SECTION 112.** 74.55 of the statutes is repealed.

**SECTION 113.** 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 114.** 74.87 (3) of the statutes is amended to read:

74.87 (3) **OPTIONAL PAYMENT SCHEDULE.** 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 115. 76.69 of the statutes is repealed.

SECTION 116. 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, improvements, and fixtures on
managed forest land is subject to taxation as personal real property under ch. 70.

SECTION 117. 79.095 (3) of the statutes is amended to read:

79.095 (3) REVIEW BY DEPARTMENT. The department shall adjust each rate
reported under sub. (2) (b) to a full-value rate. The department shall review and
correct the information submitted under sub. (2) (a), shall determine the full value
of all of the property reported under sub. (2) (a) and of all the property under s. 70.995
(42r) and, on or before October 1, shall notify each taxing jurisdiction of the full value
of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the
jurisdiction. The department shall adjust the full value that is reported to taxing jurisdictions under this subsection in the year after an error occurs or a value has been changed due to an appeal. All disputes between the department and municipalities about the value of the property reported under sub. (2) (a) or of the property under s. 70.995 (12r) shall be resolved by using the procedures under s. 70.995 (8).

SECTION 118. 79.096 (1) of the statutes is renumbered 79.096 (1) (a).

SECTION 119. 79.096 (1) (b) of the statutes is created to read:

79.096 (1) (b) Beginning in 2023, the department of administration shall pay to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the property taxes levied on the items of personal property described under s. 70.111 (28) for the property tax assessments as of January 1, 2021.

SECTION 120. 79.096 (2) (a) of the statutes is renumbered 79.096 (2) (a) (intro.) and amended to read:

79.096 (2) (a) (intro.) Each municipality shall report to the department of revenue, in the time and manner determined by the department, the all of the following:

1. The amount of the property taxes levied on the items of personal property described under s. 70.111 (27) (b) for the property tax assessments as of January 1, 2017, on behalf of the municipality and on behalf of other taxing jurisdictions.

SECTION 121. 79.096 (2) (a) 2. of the statutes is created to read:

79.096 (2) (a) 2. The amount of the property taxes levied on the items of personal property described under s. 70.111 (28) for the property tax assessments as of January 1, 2021, on behalf of the municipality and on behalf of other taxing jurisdictions.
SECTION 122. 79.096 (2) (c) of the statutes is created to read:

79.096 (2) (c) If a municipality does not timely electronically file the report required by the department of revenue under par. (a), the following reductions will be made to the municipality's personal property aid distributed under sub. (1) (b) in 2023:

1. Reduction of 50 percent, if not filed by June 30, 2022.

2. Forfeiture of the municipality’s aid under sub. (1) (b), if not filed by July 15, 2022.

SECTION 123. 79.096 (2) (d) of the statutes is created to read:

79.096 (2) (d) If a municipality does not electronically file the report required by the department of revenue under par. (a) by July 15, 2022, the department may use the best information available to calculate the aid to distribute under sub. (1) (b) in 2023 to the applicable taxing jurisdictions.

SECTION 124. 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 in s. 74.55 and a civil action under ch. 799 for the collecting of personal property taxes, if the action is brought within 6 years after the January 1 of the year in which the taxes are required to be paid.

SECTION 125. 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 126. 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, 89.08, 103.92 (4), 109.09, 343.305 (9) (a), 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 127. Initial applicability.**

(1) **ASSESSMENTS.** The treatment of ss. 17.14 (1) (g), 33.01 (9) (a), (am), (ar) 1., and (b) 1., 60.85 (1) (f), (h) 1. c., and (o) and (5) (j), 66.0435 (3) (g), 66.1105 (2) (d) and (f) 1. c. and (5) (j), 66.1106 (1) (k) and (4) (e), 70.02, 70.043 (1) and (2), 70.05 (5) (a) 1., 70.17 (1), 70.174, 70.44 (1), 70.47 (15), 70.49 (2), 70.52, 70.53 (1) (a), 70.65 (2) (a) (intro.), 1., and 2. and (b) (intro.), 70.73 (1) (b), (c), and (d), 70.84, 70.855 (1) (intro.), (a), and (b), 70.995 (1) (a) and (b), (4), (5n), (7) (b), (8) (b) 1., (12) (a), and (12r), 73.06 (3), 74.05 (1), 74.09 (2), 74.11 (4), (6) (a), (10) (a) 1., (11) (a) and (b), and (12) (a) (intro.) and 1g., (b), and (d), 74.12 (6), (7) (a), (8) (a), (9) (a), (10) (a), and (11) (a) (intro.) and 1g., (b), and (d), 74.29 (2), 74.30 (1) (i) and (1m), 74.42, 74.47 (3) (e), 74,55, 74.83, 74.87 (3), 76.69, 77.84 (1), 79.095 (3), 815.18 (3) (intro.), and 978.05 (6) (a) first applies to the property tax assessments as of January 1, 2022.
(2) **INCORPORATED TAXES.** The treatment of ss. 71.07 (5n) (a) 9. (intro.), a., and c. and 
(d) 2. and (6e) (a) 5. and 71.28 (5n) (a) 5. a. and d. and 9. (intro.), a., and c. and (d) 2. 
first applies to taxable years beginning after December 31, 2021.

(END)