



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-1739/P3
JK:cjs

DOA:.....Martin, BB0481 - Personal property tax repeal

FOR 2023-2025 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

Repeal of the personal property tax

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, 2024, no items of personal property will be subject to the property tax. Beginning in 2025, 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, 2023. Beginning in 2026, each taxing jurisdiction will receive a payment to compensate it for its loss in personal property revenue equal to the payment it received in the previous year, increased by the annual percentage change in the consumer price index.

Under current law, generally, public utilities, including railroad companies, are subject to a license fee imposed by the state instead of being subject to local property

taxes. This bill creates a personal property tax exemption for railroad companies in order to comply with the requirements of the federal Railroad Revitalization and Regulatory Reform Act.

Finally, the bill 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 (3) of the statutes is created to read:

16.5185 (3) On December 30, 2024, the secretary shall transfer from the general fund to the transportation fund \$9,000,000. On December 30, 2025, and on each December 30 thereafter, the secretary shall transfer from the general fund to the transportation fund an amount equal to the amount transferred under this subsection in the previous fiscal year, increased by 1.25 percent

SECTION 2. 20.835 (1) (em) of the statutes is repealed.

SECTION 3. 60.85 (1) (f) of the statutes is repealed.

SECTION 4. 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 5. 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 6. 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 2023 Wisconsin Act (this act) to remove the value of the personal property. An application received under this paragraph no later than October 31 is effective in the year following the year in which the application is made. An application received after October 31 is effective in the 2nd year following the year in which the application is made.

SECTION 7. 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 8. 66.1105 (2) (d) of the statutes is repealed.

SECTION 9. 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 10. 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 2023 Wisconsin Act (this act) to remove the value of the personal property. An application received under this paragraph no later than October 31 is effective in the year following the year in which

the application is made. An application received after October 31 is effective in the 2nd year following the year in which the application is made.

SECTION 11. 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 12. 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, the department shall recalculate the base value of a tax incremental district affected by 2023 Wisconsin Act ... (this act) to remove the value of the personal property, as defined in s. 66.1105. An application received under this paragraph no later than October 31 is effective in the year following the year in which the application is made. An application received after October 31 is effective in the 2nd year following the year in which the application is made.

SECTION 13. 70.04 (1r) of the statutes is amended to read:

70.04 (1r) ~~Toll bridges; private railroads and bridges; saw~~ Saw logs, timber, and lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at home or abroad; ferry boats, including the franchise for running the same; ice cut and stored for use, sale, or shipment; ~~beginning May 1, 1974, and~~ and manufacturing machinery and equipment as defined in s. 70.11 (27), ~~and entire property of companies defined in s. 76.28 (1), located entirely within one taxation district.~~

SECTION 14. 70.043 of the statutes is amended to read:

70.043 Mobile homes, recreational mobile homes, and manufactured homes. (1) A mobile home, as defined in s. 101.91 (10), a recreational mobile home, as defined in s. 66.0435 (1) (hm), or a manufactured home, as defined in s. 101.91 (2),

is an improvement to real property if it is connected to utilities and is set upon a foundation upon land which is owned by the mobile home, recreational mobile home, or manufactured home owner. In this section, a mobile home, recreational mobile home, or manufactured home is “set upon a foundation” if it is off its wheels and is set upon some other support.

(2) A mobile home, as defined in s. 101.91 (10), a recreational mobile home, as defined in s. 66.0435 (1) (hm), or a manufactured home, as defined in s. 101.91 (2), is personal property if the land upon which it is located is not owned by the mobile home, recreational mobile home, or manufactured home owner or if the mobile home, recreational mobile home, or manufactured home is not set upon a foundation or connected to utilities.

SECTION 15. 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. s. 70.32 and 70.34~~, but excluding manufacturing property subject to assessment under s. 70.995.

SECTION 16. 70.10 of the statutes is amended to read:

70.10 Assessment, when made, exemption. The assessor shall assess all real and personal taxable property as of the close of January 1 of each year. Except in cities of the 1st class and 2nd class cities that have a board of assessors under s. 70.075, the assessment shall be finally completed before the first Monday in April. All real property conveyed by condemnation or in any other manner to the state, any county, city, village or town by gift, purchase, tax deed or power of eminent domain before January 2 in such year shall not be included in the assessment. Assessment of manufacturing property subject to s. 70.995 shall be made according to that section.

SECTION 17. 70.11 (42) of the statutes is repealed.

SECTION 18. 70.1105 (1) of the statutes is amended to read:

70.1105 (1) Property that is exempt under s. 70.11 and that is used in part in a trade or business for which the owner of the property is subject to taxation under sections 511 to 515 of the internal revenue code, as defined in s. 71.22 (4m), shall be assessed for taxation, unless otherwise exempt under this chapter, at that portion of the fair market value of the property that is attributable to the part of the property that is used in the unrelated trade or business. This section does not apply to property that is leased by an exempt organization to another person or to property that is exempt under s. 70.11 (34).

SECTION 19. 70.1105 (2) of the statutes is repealed.

SECTION 20. 70.111 (19) (b) of the statutes is amended to read:

70.111 (19) (b) Recreational mobile homes, as defined in s. 66.0435 (1) (hm), that are personal property under s. 70.043 (2) and recreational vehicles, as defined in s. 340.01 (48r). The exemption under this paragraph also applies to steps and a platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile home or a recreational vehicle, but does not apply to any other addition, attachment, deck, or patio.

SECTION 21. 70.111 (28) of the statutes is created to read:

70.111 (28) PERSONAL PROPERTY. (a) Beginning with the property tax assessments applicable to the January 1, 2024, assessment year, personal property, as defined under s. 70.04, including steam and other vessels, furniture, and equipment.

(b) The exemption under par. (a) does not apply to all of the following:

1. Property qualifying as real property under s. 70.03.

2. Property assessed as real property under s. 70.17 (3).

3. Property subject to taxation under s. 76.025 (2).

(c) 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 22. 70.13 (1) of the statutes is amended to read:

70.13 (1) ~~All~~ For assessments made before January 1, 2024, all personal property shall be assessed in the assessment district where the same is located or customarily kept except as otherwise specifically provided. Personal property in transit within the state on the first day of January shall be assessed in the district in which the same is intended to be kept or located, and personal property having no fixed location shall be assessed in the district where the owner or the person in charge or possession thereof resides, except as provided in sub. (5).

SECTION 23. 70.13 (2) of the statutes is amended to read:

70.13 (2) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber in transit, which are to be sawed or manufactured in any mill in this state, shall be deemed located and shall be assessed in the district in which such mill is located. Saw logs or timber shall be deemed in transit when the same are being transported either by water or rail, but when such logs or timber are banked, decked, piled or otherwise temporarily stored for transportation in any district, they shall be deemed located, and shall be assessed in such district.

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

70.13 (3) ~~On~~ For assessments made before January 1, 2024, 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, 2024, 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. 70.15 (2) of the statutes is amended to read:

70.15 (2) The owner of any steam vessel, barge, boat, or other water craft, hailing from any port of this state, “and so employed regularly in interstate traffic,” desiring to comply with the terms of this section, shall annually, on or before the first day of January, file with the clerk of such town, village, or city a verified statement, in writing, containing the name, port of hail, tonnage, and name of owner of such steam vessel, barge, boat, or other water craft, and shall thereupon pay into the said treasury of such town, village, or city a sum equal to one cent per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt. All vessels, boats, or other water craft not regularly employed in interstate traffic and all private yachts or pleasure boats belonging to inhabitants of this state, whether at home or abroad, shall be taxed as personal property for taxes levied before January 1, 2024.

SECTION 27. 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 on leased lands may be assessed either as real property or personal property.~~

SECTION 28. 70.17 (3) of the statutes is created to read:

70.17 (3) Beginning with the property tax assessments applicable to the January 1, 2024, assessment year, the following shall be assessed as real property:

(a) Manufactured and mobile homes under s. 70.043 (1) or (2), not otherwise exempt from taxation under this chapter.

(b) Advertising signs except those qualifying as personal property under s. 70.04 (3).

(c) Buildings, improvements, and fixtures on leased lands.

(d) Buildings, improvements, and fixtures on exempt lands, not otherwise exempt from taxation under this chapter. The assessor may create an assessor's plat under s. 70.27 for the assessment of taxable buildings, improvements, and fixtures on land not subject to taxation.

(e) Buildings, improvements, and fixtures on forest croplands.

(f) Buildings, improvements, and fixtures on managed forest lands.

SECTION 29. 70.17 (4) of the statutes is created to read:

70.17 (4) For purposes of sub. (3), buildings, improvements, and fixtures do not include personal property defined under s. 70.04 (3).

SECTION 30. 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 ~~may~~ 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~~ as provided under s. 70.17 (3).

SECTION 31. 70.18 of the statutes is amended to read:

70.18 Personal property, to whom assessed. (1) ~~Personal~~ For assessments made before January 1, 2024, 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 For assessments made before January 1, 2024, goods, wares, and merchandise in storage in a commercial storage warehouse or on a public wharf 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 32. 70.19 of the statutes is amended to read:

70.19 Assessment, how made; liability and rights of representative. (1) ~~When~~ For assessments made before January 1, 2024, 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 For assessments made before January 1, 2024, 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 33. 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, 2024, 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, 2024, 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, 2024, and taxes levied before January 1, 2024, 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 34. 70.21 (1) of the statutes is amended to read:

70.21 (1) ~~Except~~ For assessments made before January 1, 2024, 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 35. 70.21 (1m) (intro.) of the statutes is amended to read:

70.21 (1m) (intro.) ~~Undistributed~~ For assessments made before January 1, 2024, undistributed personal property belonging to the estate of a decedent shall be assessed as follows:

SECTION 36. 70.21 (2) of the statutes is amended to read:

70.21 (2) ~~The~~ For assessments made before January 1, 2024, 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 37. 70.22 (1) of the statutes is amended to read:

70.22 (1) ~~In~~ For assessments made before January 1, 2024, 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 38. 70.22 (2) (a) of the statutes is amended to read:

70.22 (2) (a) The For taxes levied before January 1, 2024, 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 39. 70.27 (1) of the statutes is amended to read:

70.27 (1) WHO MAY ORDER. Whenever any area of platted or unplatted land is or land and the buildings, improvements, and fixtures on that land are owned by 2 or more persons in severalty, and when in the judgment of the governing body having jurisdiction, the description of one or more of the different parcels thereof cannot be made sufficiently certain and accurate for the purposes of assessment, taxation, or tax title procedures without noting the correct metes and bounds of the same, or when such gross errors exist in lot measurements or locations that difficulty is encountered in locating new structures, public utilities, or streets, such governing body may cause a plat to be made for such purposes. Such plat shall be called

“assessor’s plat,” and shall plainly define the applicable boundary of each parcel, building, improvement, and fixture, and each street, alley, lane, or roadway, or dedication to public or special use, as such is evidenced by the records of the register of deeds or a court of record. Such plats in cities may be ordered by the city council, in villages by the village board, in towns by the town board, or the county board. A plat or part of a plat included in an assessor’s plat shall be deemed vacated to the extent it is included in or altered by an assessor’s plat. The actual and necessary costs and expenses of making assessors’ plats shall be paid out of the treasury of the city, village, town, or county whose governing body ordered the plat, and all or any part of such cost may be charged to the ~~land~~ property, without inclusion of improvements, so platted in the proportion that the last assessed valuation of each parcel bears to the last assessed total valuation of all ~~lands~~ property included in the assessor’s plat, and collected as a special assessment on such ~~land~~ property, as provided by s. 66.0703.

SECTION 40. 70.27 (3) (a) of the statutes is amended to read:

70.27 (3) (a) Reference to any land, or land and the buildings, improvements, and fixtures on that land as it the reference appears on a recorded assessor’s plat is deemed sufficient for purposes of assessment and taxation. Conveyance may be made by reference to such plat and shall be as effective to pass title to the land so described as it would be if the same premises had been described by metes and bounds. Such plat or record thereof shall be received in evidence in all courts and places as correctly describing the several parcels of land or land and the buildings, improvements, and fixtures on that land therein designated. After an assessor’s plat has been made and recorded with the register of deeds as provided by this section, all conveyances of lands or land and the buildings, improvements, and fixtures on

that land included in such assessor's plat shall be by reference to such plat. Any instrument dated and acknowledged after September 1, 1955, purporting to convey, mortgage, or otherwise give notice of an interest in land or land and the buildings, improvements, and fixtures on that land that is within or part of an assessor's plat shall describe the affected land by the name of the assessor's plat, lot, block, or outlet.

SECTION 41. 70.27 (4) of the statutes is amended to read:

70.27 (4) AMENDMENTS. Amendments or corrections to an assessor's plat may be made at any time by the governing body by recording with the register of deeds a plat of the area affected by such amendment or correction, made and authenticated as provided by this section. It shall not be necessary to refer to any amendment of the plat, but all assessments or instruments wherein any parcel of land is or land and the buildings, improvements, and fixtures on that land are described as being in an assessor's plat, shall be construed to mean the assessor's plat of lands or land and the buildings, improvements, and fixtures on that land with its amendments or corrections as it stood on the date of making such assessment or instrument, or such plats may be identified by number. This subsection does not prohibit the division of lands or land and the buildings, improvements, and fixtures on that land that are included in an assessor's plat by subdivision plat, as provided in s. 236.03, or by certified survey map, as provided in s. 236.34.

SECTION 42. 70.27 (5) of the statutes is amended to read:

70.27 (5) SURVEYS, RECONCILIATIONS. The surveyor making the plat shall be a professional land surveyor licensed under ch. 443 and shall survey and lay out the boundaries of each parcel, building, improvement, fixture, street, alley, lane, roadway, or dedication to public or private use, according to the records of the register of deeds, and whatever evidence that may be available to show the intent of the buyer

and seller, in the chronological order of their conveyance or dedication, and set temporary monuments to show the results of such survey which shall be made permanent upon recording of the plat as provided for in this section. The map shall be at a scale of not more than 100 feet per inch, unless waived in writing by the department of administration under s. 236.20 (2) (L). The owners of record of lands or the land and the buildings, improvements, and fixtures on that land in the plat shall be notified by certified letter mailed to their last-known addresses, in order that they shall have opportunity to examine the map, view the temporary monuments, and make known any disagreement with the boundaries as shown by the temporary monuments. It is the duty of the professional land surveyor making the plat to reconcile any discrepancies that may be revealed so that the plat as certified to the governing body is in conformity with the records of the register of deeds as nearly as is practicable. When boundary lines between adjacent parcels, as evidenced on the ground, are mutually agreed to in writing by the owners of record, those lines shall be the true boundaries for all purposes thereafter, even though they may vary from the metes and bounds descriptions previously of record. Such written agreements shall be recorded in the office of the register of deeds. On every assessor's plat, as certified to the governing body, shall appear the document number of the record and, if given on the record, the volume and page where the record is recorded for the record that contains the metes and bounds description of each parcel, as recorded in the office of the register of deeds, which shall be identified with the number by which such parcel is designated on the plat, except that a lot that has been conveyed or otherwise acquired but upon which no deed is recorded in the office of register of deeds may be shown on an assessor's plat and when so shown shall contain a full metes and bounds description.

SECTION 43. 70.27 (7) (b) of the statutes is amended to read:

70.27 (7) (b) A clear and concise description of the land or the land and the buildings, improvements, and fixtures on that land so surveyed and mapped, by government lot, quarter quarter-section, township, range and county, or if located in a city or village or platted area, then according to the plat; otherwise by metes and bounds beginning with some corner marked and established in the United States land survey.

SECTION 44. 70.29 of the statutes is amended to read:

70.29 Personalty, how entered. The For assessments made before January 1, 2024, 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 45. 70.30 (intro.) of the statutes is amended to read:

70.30 Aggregate values. (intro.) Every For assessments made before January 1, 2024, 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 46. 70.34 of the statutes is amended to read:

70.34 Personalty. ~~All~~ For assessments made before January 1, 2024, 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 47. 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, 2024, 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 48. 70.35 (1) of the statutes is amended to read:

70.35 (1) ~~To~~ For assessments made before January 1, 2024, 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 49. 70.35 (2) of the statutes is amended to read:

70.35 (2) The For assessments made before January 1, 2024, 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 50. 70.35 (3) of the statutes is amended to read:

70.35 (3) Each For assessments made before January 1, 2024, 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 51. 70.35 (4) of the statutes is amended to read:

70.35 (4) ~~Any~~ For assessments made before January 1, 2024, 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 property unless such person, firm, or corporation shall make such return to such board of review together with a statement of the reasons for the failure to make and file the return in the manner and form required by this section.

SECTION 52. 70.35 (5) of the statutes is amended to read:

70.35 (5) ~~In~~ For assessments made before January 1, 2024, 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 53. 70.36 (1) of the statutes is amended to read:

70.36 (1) ~~Any~~ For assessments made before January 1, 2024, 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 54. 70.36 (2) of the statutes is amended to read:

70.36 (2) ~~It~~ For assessments made before January 1, 2024, 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 55. 70.43 (2) of the statutes is amended to read:

70.43 (2) If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property for personal property assessments made before January 1, 2024, that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year's assessment roll.

SECTION 56. 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 or personal property assessments made before January 1, 2024, and omitted from 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 57. 70.47 (7) (aa) of the statutes is amended to read:

70.47 (7) (aa) No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

SECTION 58. 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 59. 70.50 of the statutes is amended to read:

70.50 Delivery of roll. Except in counties that have a county assessment system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have a board of assessors under s. 70.075 the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements and valuations of personal property to the clerk of the town, city, or village, who shall file and preserve them in the clerk's office. On or before the first Monday in April, a

county assessor under s. 70.99 shall deliver the completed assessment roll and all sworn statements ~~and valuations of personal property~~ to the clerks of the towns, cities, and villages in the county, who shall file and preserve them in the clerk's office.

SECTION 60. 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 61. 70.53 (1) (a) of the statutes is repealed.

SECTION 62. 70.65 (2) (a) 2. of the statutes is amended to read:

70.65 (2) (a) 2. ~~Identify~~ For assessments made before January 1, 2024, identify the name and address of the owners of all taxable personal property within the taxation district and the assessed value of each owner's taxable personal property.

SECTION 63. 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 and the personal property assessments made before January 1, 2024:

SECTION 64. 70.68 (1) of the statutes is amended to read:

70.68 (1) COLLECTION IN CERTAIN CITIES. In For taxes levied before January 1, 2024, 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 65. 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 for assessments made before January 1, 2024, 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 66. 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 67. 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 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 assessments made before January 1, 2024, 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 assessments made before January 1, 2024, 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 68. 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 69. 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 70. 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 71. 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, as defined in s. 70.03, 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~~ production process, as defined in s. 70.11 (27) (a) 5. 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 72. 70.995 (3) of the statutes is amended to read:

70.995 (3) For purposes of subs. (1) and (2) “manufacturing, assembling, processing, fabricating, making or milling” includes the entire productive process and includes such activities as the storage of raw materials, the movement thereof to the first operation thereon, and the packaging, bottling, crating, or similar preparation of products for shipment when located at the site of the production process, as defined in s. 70.11 (27) (a) 5.

SECTION 73. 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 74. 70.995 (5) of the statutes is amended to read:

70.995 (5) The department of revenue shall assess all property of manufacturing establishments included under subs. (1) and (2) as of the close of January 1 of each year, if on or before March 1 of that year the department has classified the property as manufacturing or the owner of the property has requested, in writing, that the department make such a classification and the department later does so. A change in ownership, ~~location,~~ or name of the manufacturing establishment does not necessitate a new request. In assessing lands from which metalliferous minerals are being extracted and valued for purposes of the tax under s. 70.375, the value of the metalliferous mineral content of such lands shall be excluded.

SECTION 75. 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.

(b) The department may at any time investigate or audit requests submitted under par. (a) and may revoke a classification. 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 76. 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.~~ s. 70.32 (1) ~~and 70.34~~ of all manufacturing real property in this state.

SECTION 77. 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 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. 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 78. 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 manufacturing real estate assessment roll in any of the next 5 previous years, or in a manufacturing personal property assessment roll made before January 1, 2024, 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 sub. (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 79. 70.995 (12r) of the statutes is repealed.

SECTION 80. 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 81. 71.07 (5n) (a) 5. d. of the statutes is repealed.

SECTION 82. 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 83. 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 84. 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 85. 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 86. 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 87. 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), 2021 stats.

SECTION 88. 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 89. 71.28 (5n) (a) 5. d. of the statutes is repealed.

SECTION 90. 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 91. 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 92. 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 93. 71.52 (7) of the statutes is amended to read:

71.52 (7) “Property taxes accrued” means real ~~or personal~~ property taxes or monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special assessments, delinquent interest and charges for service, levied on a homestead owned by the claimant or a member of the claimant’s household. “Real ~~or personal~~ property taxes” means those levied under ch. 70, less the tax credit, if any, afforded in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned as marital property or survivorship marital property and one or more such persons, entities or owners is not a member of the claimant’s household, property taxes accrued is that part of property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10, that reflects the ownership percentage of the claimant and the claimant’s household, except that if a homestead is owned by 2 or more natural persons or if 2 or more natural persons have an interest in a homestead, one or more of whom is not a member of the claimant’s household, and the claimant has a present interest, as that term is used in s. 700.03 (1), in the homestead and is required by the terms of a will that transferred the homestead or interest in the homestead to the claimant to pay the entire amount of property taxes levied on the homestead, property taxes accrued is property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10. A marital property agreement or unilateral statement under ch. 766 has

no effect in computing property taxes accrued for a person whose homestead is not the same as the homestead of that person's spouse. For purposes of this subsection, property taxes are "levied" when the tax roll is delivered to the local treasurer for collection. If a homestead is sold or purchased during the calendar year of the levy, the property taxes accrued for the seller and the buyer are the amount of the tax levy prorated to each in proportion to the periods of time each both owned and occupied the homestead during the year to which the claim relates. The seller may use the closing agreement pertaining to the sale of the homestead, the property tax bill for the year before the year to which the claim relates or the property tax bill for the year to which the claim relates as the basis for computing property taxes accrued, but those taxes are allowable only for the portion of the year during which the seller owned and occupied the sold homestead. If a household owns and occupies 2 or more homesteads in the same calendar year, property taxes accrued is the sum of the prorated property taxes accrued attributable to the household for each of such homesteads. If the household owns and occupies the homestead for part of the calendar year and rents a homestead for part of the calendar year, it may include both the proration of taxes on the homestead owned and rent constituting property taxes accrued with respect to the months the homestead is rented in computing the amount of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose or multidwelling building, property taxes accrued are the percentage of the property taxes accrued on that part of the multipurpose or multidwelling building occupied by the household as a principal residence plus that same percentage of the property taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably necessary for use of the multipurpose or multidwelling building as a principal residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part

of a farm, property taxes accrued are the property taxes accrued on up to 120 acres of the land contiguous to the claimant's principal residence and include the property taxes accrued on all improvements to real property located on such land, except as the limitations of s. 71.54 (2) (b) apply.

SECTION 94. 73.01 (5) (a) of the statutes is amended to read:

73.01 (5) (a) Any person who is aggrieved by a determination of the state board of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination with the department of revenue and who is aggrieved by the redetermination of the department of revenue may, within 60 days of the determination of the state board of assessors or of the department of revenue or, in all other cases, within 60 days after the redetermination but not thereafter, file with the clerk of the commission a petition for review of the action of the department of revenue and the number of copies of the petition required by rule adopted by the commission. Any person who is aggrieved by a determination of the department of transportation under s. 341.405 or 341.45 may, within 30 days after the determination of the department of transportation, file with the clerk of the commission a petition for review of the action of the department of transportation and the number of copies of the petition required by rule adopted by the commission. If a municipality appeals, its appeal shall set forth that the appeal has been authorized by an order or resolution of its governing body and the appeal shall be verified by a member of that governing body as pleadings in courts of record are verified. The clerk of the commission shall transmit one copy to the department of revenue, or to the department of transportation, and to each party. In the case of appeals from manufacturing property assessments, the person assessed shall be a party to a proceeding initiated by a municipality. At the time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee.

The commission shall deposit the fee in the general fund. Within 30 days after such transmission the department of revenue, except for petitions objecting to manufacturing property assessments, or the department of transportation, shall file with the clerk of the commission an original and the number of copies of an answer to the petition required by rule adopted by the commission and shall serve one copy on the petitioner or the petitioner's attorney or agent. Within 30 days after service of the answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the commission under s. 76.38 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission within the time and in the manner provided for the filing of petitions in income or franchise tax cases. Such papers may be served as a circuit court summons is served or by certified mail. For the purposes of this subsection, a petition for review is considered timely filed if mailed by certified mail in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the last day for filing.

SECTION 95. 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 96. 76.02 (1) of the statutes is amended to read:

76.02 (1) “Air carrier company” means any person engaged in the business of transportation in aircraft of persons or property for hire on regularly scheduled flights, except an air carrier company whose property is exempt from taxation under s. ~~70.11 (42) (b)~~ 76.074 (2). In this subsection, “aircraft” means a completely equipped operating unit, including spare flight equipment, used as a means of conveyance in air commerce.

SECTION 97. 76.02 (4m) of the statutes is created to read:

76.02 (4m) “Inflation factor” means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on December 31 of the year before the year of assessment, except that the percentage under this subsection shall not be less than zero.

SECTION 98. 76.025 (2) of the statutes is amended to read:

76.025 (2) If the property of any company defined in s. 76.28 (1), except a qualified wholesale electric company as defined in s. 76.28 (1) (gm), is located entirely within a single town, village, or city, it shall be subject to local assessment and taxation under ch. 70, 2021 stats.

SECTION 99. 76.025 (5) of the statutes is created to read:

76.025 (5) Nothing in this chapter or ch. 70 shall be construed as providing an exemption for personal property for entities regulated under this chapter, except for

the exemptions under ss. 70.11 (21), (39), and (39m), 70.112 (4) (b) and (5), and 76.074, and for such motor vehicles as are exempt under s. 70.112 (5).

SECTION 100. 76.03 (1) of the statutes is amended to read:

76.03 (1) The property, both real and personal, including all rights, franchises and privileges used in and necessary to the prosecution of the business of any company enumerated in s. 76.02 ~~shall be deemed personal property for the purposes of taxation,~~ and shall be valued and assessed together as a unit.

SECTION 101. 76.07 (2) of the statutes is amended to read:

76.07 (2) **RELATION TO STATE VALUATION; DESCRIPTION.** The value of the property of each of ~~said companies~~ company for assessment shall be made on the same basis and for the same period of time, as near as may be, as the value of the general property of the state is ascertained and determined. The department shall prepare an assessment roll and place thereon after the name of each of ~~said companies~~ company assessed, the following general description of the property of such company, to wit, which description shall be deemed and held to include the entire property and franchises of the company specified and all title and interest therein: “Real estate, right-of-way, tracks, stations, terminals, appurtenances, ~~rolling stock, equipment,~~ franchises, and all other real estate and personal property of said the company,” in the case of railroads, ~~and~~; “Real estate, right-of-way, poles, wires, conduits, cables, devices, appliances, instruments, franchises, and all other real and personal property of said the company,” in the case of conservation and regulation companies, ~~and~~; “Real estate, appurtenances, rolling stock, equipment, franchises, and all other real estate and personal property of said the company,” in the case of air carrier companies, ~~;~~ and “Land and land rights, structures, improvements, mains, pumping and regulation equipment, services, appliances, instruments, franchises, and all

other real and personal property of said company,” in the case of pipeline companies, which description shall be deemed and held to include the entire property and franchises of the company specified and all title and interest therein.

SECTION 102. 76.07 (4g) (a) 10. of the statutes is amended to read:

76.07 (4g) (a) 10. Determine the depreciated cost of road real property owned or rented by the company and used in the operation of the company’s business in this state.

SECTION 103. 76.07 (4g) (a) 11. and 12. of the statutes are repealed.

SECTION 104. 76.07 (4g) (a) 13. of the statutes is amended to read:

76.07 (4g) (a) 13. Divide the sum of the amounts under subds amount under subd. 10. and 12. by the depreciated cost of road real property owned or rented by the company everywhere.

SECTION 105. 76.074 of the statutes is created to read:

76.074 Property exempt from assessment. (1) In this section:

(a) Notwithstanding s. 76.02, “air carrier company” means any person engaged in the business of transportation in aircraft of persons or property for hire on regularly scheduled flights. In this paragraph, “aircraft” has the meaning given in s. 76.02 (1).

(b) “Hub facility” means any of the following:

1. A facility at an airport from which an air carrier company operated at least 45 common carrier departing flights each weekday in the prior year and from which it transported passengers to at least 15 nonstop destinations, as defined by rule by the department, or transported cargo to nonstop destinations, as defined by rule by the department.

2. An airport or any combination of airports in this state from which an air carrier company cumulatively operated at least 20 common carrier departing flights each weekday in the prior year, if the air carrier company's headquarters, as defined by rule by the department, is in this state.

(2) Property owned by an air carrier company that operates a hub facility in this state, if the property is used in the operation of the air carrier company, is exempt from taxation under this subchapter and from local assessment and taxation.

(3) The personal property, as defined in s. 70.04, of a railroad company is exempt from taxation under this subchapter and from local assessment and taxation.

SECTION 106. 76.24 (2) (a) of the statutes is amended to read:

76.24 (2) (a) All taxes paid by any railroad company derived from or apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators, and their approaches, or car ferries on the basis of the separate valuation provided for in s. 76.16, shall be distributed annually from the transportation fund to the towns, villages, and cities in which they are located, pursuant to certification made by the department of revenue on or before August 15. Beginning with amounts distributed in ~~2011~~ 2023, the amount distributed to any town, village, or city under this paragraph may not be less than the amount distributed to it in ~~2010~~ 2022 under this paragraph. Beginning with amounts distributed in 2024, the amount distributed to any town, village, or city under this paragraph may not be less than the amount distributed in 2022, adjusted by the inflation factor.

SECTION 107. 76.28 (9) of the statutes is amended to read:

76.28 (9) PROPERTY SUBJECT TO LOCAL TAX. The license fees imposed by this section upon the gross revenues of light, heat and power companies as defined in sub. (1) (e) shall be in lieu of all other taxes on all property used and useful in the operation

of the business of such companies in this state, except that the same shall be subject to special assessments for local improvements. If a general structure is used and useful in part in the operation of the business of those companies in this state and in part for nonoperating purposes, the license fees imposed by this section are in place of the percentage of all other taxes on the property that fairly measures and represents the extent of the use and usefulness in the operation of the business of those companies in this state, and the balance is subject to local assessment and taxation, except that the entire general structure is subject to special assessments for local improvements. Property under s. 76.025 (2) shall not be taxed under this section, but shall be subject to local assessment and taxation under ch. 70, 2021 stats.

SECTION 108. 76.31 of the statutes is amended to read:

76.31 Determination of ad valorem tax receipts for hub facility exemptions. ~~By July 1, 2004, and every~~ Annually, by July 1 thereafter, the department shall determine the total amount of the tax imposed under subch. I of ch. 76 that was paid by each air carrier company, as defined in s. 70.11 (42) (a) 1. 76.02 (1), whose property is exempt from taxation under s. 70.11 (42) (b) 76.074 (2) for the most recent taxable year that the air carrier company paid the tax imposed under subch. I of ch. 76. The total amount determined under this section shall be transferred under s. 20.855 (4) (fm) to the transportation fund.

SECTION 109. 76.69 of the statutes is repealed.

SECTION 110. 76.82 of the statutes is amended to read:

76.82 Assessment. The department, ~~using the methods that it uses to assess property under s. 70.995,~~ shall assess the property that is taxable under s. 76.81, ~~including property that is exempt under s. 70.11 (27) from the tax under ch. 70,~~ at its value as of January 1.

SECTION 111. 76.84 (4) of the statutes is amended to read:

76.84 (4) Sections 76.025 (5), 76.03 (4), 76.05, 76.06, 76.075, 76.08, 76.09, 76.13 (1), (2) and (3), 76.14, 76.18, 76.22, 76.23, 76.25 and 76.28 (4) to (6), as they apply to the tax under subch. I, apply to the tax under this subchapter.

SECTION 112. 77.04 (1) of the statutes is amended to read:

77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each forest cropland description in a special column or some other appropriate place in such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which shall be a sufficient designation that such description is subject to this subchapter. Such land shall thereafter be assessed and be subject to review under ch. 70, and such assessment may be used by the department of revenue in the determination of the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal of descriptions entered as forest croplands after December 31, 1971, may be determined by the department of revenue by multiplying the last assessed value of the land prior to the time of the entry by an annual ratio computed for the state under sub. (2) to establish the annual assessed value of the description. No tax shall be levied on forest croplands except the specific annual taxes as provided, except that any building located on forest cropland shall be assessed as ~~personal~~ real property, subject to all laws and regulations for the assessment and taxation of general property.

SECTION 113. 77.51 (12t) of the statutes is renumbered 77.51 (12t) (intro.) and amended to read:

77.51 (12t) (intro.) "Real property construction activities" means activities that occur at a site where tangible personal property or items or goods under s. 77.52 (1)

(b) or (d) that are applied or adapted to the use or purpose to which real property is devoted are permanently affixed to that real property, if the intent of the person who affixes that property is to make a permanent accession to the real property. “Real property construction activities” does not include affixing property subject to tax under s. 77.52 (1) (c) to real property or affixing to real property tangible personal property that remains tangible personal property after it is affixed. The department may promulgate rules to determine whether activities that occur at a site where tangible personal property or items or goods under s. 77.52 (1) (b) or (d) are affixed to real property are real property construction activities for purposes of this subchapter. If the classification of property or an activity is not identified by rule, the department’s determination of whether personal property becomes a part of real property shall be made by considering the following criteria:

SECTION 114. 77.51 (12t) (a) to (c) of the statutes are created to read:

77.51 (12t) (a) Actual physical annexation to the real property.

(b) Application or adaptation to the use or purpose to which the real property is devoted.

(c) An intention on the part of the person making the annexation to make a permanent accession to the real property.

SECTION 115. 77.54 (20n) (d) 2. of the statutes is amended to read:

77.54 (20n) (d) 2. The retailer manufactures the prepared food ~~in a building~~ on real property assessed as manufacturing property under s. 70.995, or that would be assessed as manufacturing property under s. 70.995 if the ~~building~~ real property was located in this state.

SECTION 116. 77.54 (20n) (d) 3. of the statutes is amended to read:

77.54 (20n) (d) 3. The retailer makes no retail sales of prepared food at the building location described in subd. 2.

SECTION 117. 77.54 (57d) (b) 1. of the statutes is amended to read:

77.54 (57d) (b) 1. A person engaged in manufacturing in this state at a building on real property assessed under s. 70.995.

SECTION 118. 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 buildings, improvements, and fixtures on managed forest land is subject to taxation as personal real property under ch. 70.

SECTION 119. 78.55 (1) of the statutes is amended to read:

78.55 (1) “Air carrier company” has the meaning given in s. ~~70.11 (42) (a) 1.~~
76.02 (1).

SECTION 120. 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 (12r)~~ 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 121. 79.096 (1) of the statutes is renumbered 79.096 (1) (a).

SECTION 122. 79.096 (1) (b) of the statutes is created to read:

79.096 (1) (b) Beginning in 2025, 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, 2023. Beginning in 2026, and each year thereafter, the amount distributed to the taxing jurisdiction in the previous year will be multiplied by one plus the percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on June 30, except that the percentage under this paragraph shall not be less than zero.

SECTION 123. 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 124. 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, 2023, on behalf of the municipality and on behalf of other taxing jurisdictions.

SECTION 125. 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 2025:

1. Reduction of 50 percent, if not filed by June 30, 2024.
2. Forfeiture of the municipality's aid under sub. (1) (b), if not filed by July 15, 2024.

SECTION 126. 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, 2024, the department may use the best information available to calculate the aid to distribute under sub. (1) (b) in 2025 to the applicable taxing jurisdictions.

SECTION 127. 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 in 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 128. 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 129. [2021 Wisconsin Act 58](#), section [9125 \(1\)](#) is repealed.

(END)