



1997 ASSEMBLY BILL 422

June 10, 1997 - Introduced by Representatives WARD, SYKORA, MEYER, AINSWORTH, PORTER, OTT, VRAKAS, DUFF, GOETSCH, JESKEWITZ and GROTHMAN, cosponsored by Senators RISSER, PLACHE, RUDE, HUELSMAN, FARROW and FITZGERALD. Referred to Committee on Ways and Means.

1 **AN ACT to repeal** 59.11 (1) (b); and **to amend** 33.01 (9) (a), 33.01 (9) (am) 1., 33.01
2 (9) (am) 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 59.11 (1) (a), 61.46 (1), 66.069 (1) (b),
3 66.25 (2), 66.54 (6) (b) and (d), 66.91 (6) (a) (intro.), 70.51 (1), 74.03, 74.13 (3),
4 79.10 (2), 79.10 (11) (c), 88.42 (1), 120.12 (3) (a) to (d) and 120.17 (8) (a) of the
5 statutes; **relating to:** property tax deadlines.

Analysis by the Legislative Reference Bureau

This bill moves forward the deadlines for certain events in the property tax process so that the bills can be sent to taxpayers on December 1.

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:

6 **SECTION 1.** 33.01 (9) (a) of the statutes is amended to read:
7 33.01 (9) (a) For the purpose of receiving notice under this chapter, a person
8 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)

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1 (a) 1. that was delivered under s. 74.03 on or before ~~the 3rd Monday in~~ December 1
2 of the previous year.

3 **SECTION 2.** 33.01 (9) (am) 1. of the statutes is amended to read:

4 33.01 **(9)** (am) 1. A person whose name appears as an owner of real property
5 on the tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before
6 ~~the 3rd Monday in~~ December 1 of the previous year.

7 **SECTION 3.** 33.01 (9) (am) 2. of the statutes is amended to read:

8 33.01 **(9)** (am) 2. The spouse of a person whose name appears as an owner of
9 real property on the tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03
10 on or before ~~the 3rd Monday in~~ December 1 of the previous year if the spouse is
11 referred to on that tax roll.

12 **SECTION 4.** 33.01 (9) (ar) 1. of the statutes is amended to read:

13 33.01 **(9)** (ar) 1. The person's name appears as an owner of real property on the
14 tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before ~~the 3rd~~
15 ~~Monday in~~ December 1 of the previous year.

16 **SECTION 5.** 33.01 (9) (b) 1. of the statutes is amended to read:

17 33.01 **(9)** (b) 1. Whose name appears as an owner of real property on the tax
18 roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before ~~the 3rd~~
19 ~~Monday in~~ December 1 of the previous year; or

20 **SECTION 6.** 59.11 (1) (a) of the statutes is amended to read:

21 59.11 **(1)** (a) Every board shall hold an annual meeting on ~~the Tuesday after~~
22 ~~the 2nd Monday of~~ November in each year 1 for the purpose of transacting business.
23 Any board may establish by rule an earlier a date during October or November for
24 the annual meeting and may by rule establish regular meeting dates throughout the

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1 year at which to transact general business. ~~When the day of the meeting falls on~~
2 ~~November 11, the meeting shall be held on the next succeeding day.~~

3 **SECTION 7.** 59.11 (1) (b) of the statutes is repealed.

4 **SECTION 8.** 61.46 (1) of the statutes is amended to read:

5 61.46 (1) GENERAL; LIMITATION. The village board shall, on or before ~~December~~
6 ~~15~~ November 1 in each year, by resolution to be entered of record, determine the
7 amount of ~~corporation~~ village taxes to be levied and assessed on the taxable property
8 in such village for the current year. Before levying any tax for any specified purpose,
9 exceeding one percent of the assessed valuation aforesaid, the village board shall,
10 and in all other cases may in its discretion, submit the question of levying the same
11 to the village electors at any general or special election by giving 10 days' notice
12 thereof prior to such election by publication in a newspaper published in the village,
13 if any, and if there is none, then by posting notices in 3 public places in said village,
14 setting forth in such notices the object and purposes for which such taxes are to be
15 raised and the amount of the proposed tax.

16 **SECTION 9.** 66.069 (1) (b) of the statutes is amended to read:

17 66.069 (1) (b) On October ~~15~~ 5 in each year notice shall be given to the owner
18 or occupant of all lots or parcels of real estate to which utility service has been
19 furnished prior to October 1 by a public utility operated by any town, city or village
20 and payment for which is owing and in arrears at the time of giving such notice. The
21 department in charge of the utility shall furnish the treasurer with a list of all such
22 lots or parcels of real estate, and the notice shall be given by the treasurer, unless the
23 governing body of the city, village or town shall authorize such notice to be given
24 directly by the department. Such notice shall be in writing and shall state the
25 amount of such arrears, including any penalty assessed pursuant to the rules of such

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1 utility; that unless the same is paid by ~~November 1~~ October 15 thereafter a penalty
2 of 10% of the amount of such arrears will be added thereto; and that unless such
3 arrears, with any such added penalty, shall be paid by ~~November 15~~ October 31
4 thereafter, the same will be levied as a tax against the lot or parcel of real estate to
5 which utility service was furnished and for which payment is delinquent as above
6 specified. Such notice may be served by delivery to either such owner or occupant
7 personally, or by letter addressed to such owner or occupant at the post-office
8 address of such lot or parcel of real estate. On November 16 1 the officer or
9 department issuing the notice shall certify and file with the clerk a list of all lots or
10 parcels of real estate, giving the legal description thereof, to the owners or occupants
11 of which notice of arrears in payment were given as above specified and which
12 arrears still remain unpaid, and stating the amount of such arrears together with
13 the added penalty thereon as herein provided. Each such delinquent amount,
14 including such penalty, shall thereupon become a lien upon the lot or parcel of real
15 estate to which the utility service was furnished and payment for which is
16 delinquent, and the clerk shall insert the same as a tax against such lot or parcel of
17 real estate. All proceedings in relation to the collection of general property taxes and
18 to the return and sale of property for delinquent taxes shall apply to said tax if the
19 same is not paid within the time required by law for payment of taxes upon real
20 estate. Under this paragraph, if an arrearage is for utility service furnished and
21 metered by the utility directly to a mobile home unit in a licensed mobile home park,
22 the notice shall be given to the owner of the mobile home unit and the delinquent
23 amount shall become a lien on the mobile home unit rather than a lien on the parcel
24 of real estate on which the mobile home unit is located. A lien on a mobile home unit
25 may be enforced using the procedures under s. 779.48 (2).

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1 **SECTION 10.** 66.25 (2) of the statutes is amended to read:

2 66.25 (2) TAX LEVY. The On or before November 1, the commission may levy a
3 tax upon the taxable property in the district as equalized by the department of
4 revenue for state purposes for the purpose of carrying out and performing duties
5 under ss. 66.20 to 66.26 but the amount of any such tax in excess of that required for
6 maintenance and operation and for principal and interest on bonds or promissory
7 notes shall not exceed, in any one year, one mill for each dollar of the district's
8 equalized valuation, as determined under s. 70.57. The tax levy may be spread upon
9 the respective real estate and personal property tax rolls of the city, village and town
10 areas included in the district taxes, and shall not be included within any limitation
11 on county or municipality taxes. Such moneys when collected shall be paid to the
12 treasurer of such district.

13 **SECTION 11.** 66.54 (6) (b) and (d) of the statutes are amended to read:

14 66.54 (6) (b) Such certificate shall in no event be a municipal liability and shall
15 so state in boldface type printed on the face thereof. Upon issuance of said certificate,
16 the clerk of the municipality shall at once deliver to the municipal treasurer a
17 schedule of each such certificate showing the date, amount, number, date of maturity,
18 person to whom issued and parcel of land against which the assessment is made. The
19 treasurer shall thereupon notify, by mail, the owner of said parcel as the same
20 appears on the last assessment roll, that payment is due on said certificate at the
21 office of said treasurer, and if such owner shall pay such amount or part thereof so
22 due, said clerk shall cause the same to be paid to the registered holder of said
23 certificate, and shall indorse such payment on the face of said certificate and on the
24 clerk's record thereof. The clerk shall keep a record of the names of the persons, firms
25 or corporations to whom such contractor's certificates shall be issued and of the

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1 assignees thereof when the fact of assignment is made known to such clerk.
2 Assignments of such contractor's certificates shall be invalid unless recorded in the
3 office of the clerk of the municipality and the fact of such recording be indorsed on
4 said certificate. Upon final payment of the certificate, the same shall be delivered
5 to the treasurer of the municipality and by the treasurer delivered to such clerk. On
6 the first 15th of each month, to ~~and including December 1~~ November 15, the
7 treasurer shall certify to the clerk a detailed statement of all payments made on such
8 certificates.

9 (d) If said certificates are not paid before ~~December 1~~ November 15 in the year
10 in which they are issued, the comptroller or clerk of the municipality shall thereupon
11 include in the statement of special assessments to be placed in the next tax roll an
12 amount sufficient to pay such certificates, with interest thereon from the date of such
13 certificates to January 1 next succeeding, and thereafter the same proceedings shall
14 be had as in the case of general property taxes, except as in this section otherwise
15 provided. Such delinquent taxes shall be returned to the county treasurer in trust
16 for collection and not for credit. All moneys collected by the municipal treasurer or
17 by the county treasurer and remitted to the municipal treasurer on account of such
18 special assessments shall be delivered to the owner of the contractor's certificate on
19 demand.

20 **SECTION 12.** 66.91 (6) (a) (intro.) of the statutes is amended to read:

21 66.91 (6) (a) (intro.) The On or before November 1, the commission may levy
22 a tax upon the taxable property in the district as equalized for state purposes:

23 **SECTION 13.** 70.51 (1) of the statutes is amended to read:

24 70.51 (1) The board of review in all 1st class cities, after they have examined,
25 corrected and completed the assessment roll of said city and not later than the first

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1 Monday in November, shall deliver the same to the commissioner of assessments,
2 who shall thereupon reexamine and perfect the same and make out therefrom a
3 complete tax roll in the manner and form provided by law. All laws applicable to any
4 such city relating to the making of such tax rolls shall apply to the making of the tax
5 roll by said commissioner of assessments, except that the work of making said rolls
6 shall be performed by the assessors and such other employes in the commissioner of
7 assessments' office as the commissioner of assessments shall designate. After the
8 completion of said tax roll in the manner provided by law, the commissioner of
9 assessments shall deliver the tax roll to the city treasurer of such city on the ~~3rd~~
10 ~~Monday of~~ December 1 in each year.

11 **SECTION 14.** 74.03 of the statutes is amended to read:

12 **74.03 Delivery of tax roll.** The clerk of the taxation district shall transfer the
13 tax roll, prepared under s. 70.65, to the treasurer of the taxation district on or before
14 ~~the 3rd Monday in~~ December 1.

15 **SECTION 15.** 74.13 (3) of the statutes is amended to read:

16 74.13 (3) ADVANCE PAYMENT WHEN CEASING BUSINESS. Personal property taxes on
17 property used in a commercial enterprise which is ceasing business may be paid in
18 advance of the tax levy at any time before ~~the 3rd Monday in~~ December 1 of the year
19 in which business ceases.

20 **SECTION 16.** 79.10 (2) of the statutes is amended to read:

21 79.10 (2) NOTICE TO MUNICIPALITIES. On or before ~~December~~ November 1 of the
22 year preceding the distribution under sub. (7m) (a), the department of revenue shall
23 notify the clerk of each town, village and city of the estimated fair market value, as
24 determined under sub. (11), to be used to calculate the lottery credit under sub. (5)
25 and of the amount to be distributed to it under sub. (7m) (a) on the following 4th

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1 Monday in July. The anticipated receipt of such distribution shall not be taken into
2 consideration in determining the tax rate of the municipality but shall be applied as
3 tax credits.

4 **SECTION 17.** 79.10 (11) (c) of the statutes is amended to read:

5 79.10 (11) (c) Before November 1, the department of administration shall
6 inform the department of revenue of the total amount available for distribution
7 under the lottery credit in the following year. Before ~~December 1~~ November 1, the
8 department of revenue shall calculate, to the nearest \$100, the estimated fair market
9 value necessary to distribute the total amount available for distribution under the
10 lottery credit in the following year.

11 **SECTION 18.** 88.42 (1) of the statutes is amended to read:

12 88.42 (1) The secretary of the drainage board shall, in accordance with s. 88.19,
13 keep a separate record of all assessments in each drainage district under the board's
14 jurisdiction. On or before ~~December~~ November 1 of each year, the secretary shall
15 certify all past due assessments for costs, including past due instalments, to the clerk
16 of the town, village or city in which the delinquent lands are located or assessed,
17 specifying the amount due from each tract, parcel or easement. The amount certified
18 shall include interest at the rate of 6% per year computed through December 31 of
19 the current year.

20 **SECTION 19.** 120.12 (3) (a) to (d) of the statutes are amended to read:

21 120.12 (3) (a) On or before ~~November 1~~ October 20, determine the amount
22 necessary to be raised to operate and maintain the schools of the school district and
23 public library facilities operated by the school district under s. 43.52, if the annual
24 meeting has not voted a tax sufficient for such purposes for the school year. On or
25 before ~~November 6~~ October 25, the school district clerk shall certify the appropriate

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1 amount so determined to each appropriate municipal clerk who shall assess the
2 amount certified and enter it on the tax rolls as other school district taxes are
3 assessed and entered.

4 (b) If a tax sufficient to operate and maintain the schools of a school district for
5 the ensuing school year has not been determined, certified and levied prior to the
6 effective date of school district reorganization under ch. 117 affecting any territory
7 of the school district, the school board of the affected school district shall determine,
8 on or before the ~~November 1~~ October 20 following the effective date of the
9 reorganization, the amount of deficiency in operation and maintenance funds on the
10 effective date of the reorganization which should have been paid by the property in
11 the affected school district if the tax had been determined, certified and assessed
12 prior to the effective date of the reorganization. On or before ~~November 6~~ October
13 25, the school district clerk shall certify the appropriate amount to each appropriate
14 municipal clerk who shall assess, enter and collect the amount as a special tax on the
15 property. This paragraph does not affect the apportionment of assets and liabilities
16 under s. 66.03.

17 (c) If on or before ~~November 1~~ October 20 the school board determines that the
18 annual meeting has voted a tax greater than that needed to operate the schools of
19 the school district for the school year, the school board may lower the tax voted by the
20 annual meeting. On or before ~~November 6~~ October 25, the school district clerk shall
21 certify the appropriate amount so determined to each appropriate municipal clerk
22 who shall assess the amount certified to him or her and enter it on the tax rolls in
23 lieu of the amount previously reported.

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1 (d) If on or before ~~November 1~~ October 20 the school board determines that the
2 annual meeting has voted a tax that would violate the limit under subch. VII of ch.
3 121, the school board shall lower the tax to bring it into compliance with that limit.

4 **SECTION 20.** 120.17 (8) (a) of the statutes is amended to read:

5 120.17 (8) (a) Annually on or before ~~November 6~~ October 25, deliver to the clerk
6 of each municipality having territory within the school district a certified statement
7 showing that proportion of the amount of taxes voted and not before reported, and
8 that proportion of the amount of tax to be collected in such year, if any, for the annual
9 payment of any loan to be assessed on that part of the school district territory lying
10 within the municipality. Such proportion shall be determined from the full values
11 certified to the school district clerk under s. 121.06 (2).

12 **SECTION 21. Effective date.**

13 (1) PROPERTY TAX BILLS. This act takes effect on the January 1 after publication.

14 (END)