



2001 ASSEMBLY BILL 702

January 4, 2002 - Introduced by Representatives PETTIS, MUSSER, RYBA and FREESE, cosponsored by Senator DARLING. Referred to Committee on Ways and Means.

1 **AN ACT** *to repeal* 74.11 (4), 74.11 (11) (b) and 74.12 (6); and *to amend* 74.11 (2)
2 (intro.), 74.11 (5), 74.11 (7), 74.11 (8), 74.11 (10) (a), 74.11 (11) (a), 74.12 (1) (a),
3 74.12 (6m), 74.12 (7), 74.12 (8) and 74.12 (9) (a) of the statutes; **relating to:** the
4 payment of personal property taxes.

Analysis by the Legislative Reference Bureau

Under current law, taxes on real property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31. The governing body of a taxation district may also enact an ordinance that allows the payment of taxes on real property in three or more installments. Under current law, taxes on personal property must be paid in full on or before January 31.

Under this bill, taxes on personal property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31. Under the bill, the governing body of a taxation district may also enact an ordinance that allows the payment of taxes on personal property in three or more installments.

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:

ASSEMBLY BILL 702**SECTION 1**

1 **SECTION 1.** 74.11 (2) (intro.) of the statutes is amended to read:

2 74.11 (2) REAL PROPERTY, PERSONAL PROPERTY AND LEASED IMPROVEMENT TAXES.

3 (intro.) All taxes on real property, on personal property, and on improvements on
4 leased land shall be paid in one of the following ways:

5 **SECTION 2.** 74.11 (4) of the statutes is repealed.

6 **SECTION 3.** 74.11 (5) of the statutes is amended to read:

7 74.11 (5) ~~WHEN NO INSTALMENTS~~ INSTALLMENTS. If the total real property tax
8 levied on a parcel of property is less than \$100, or if the total personal property tax
9 levied on an item of personal property is less than \$100, or if the total property tax
10 levied on an improvement on leased land is less than \$100, it shall be paid in full on
11 or before January 31.

12 **SECTION 4.** 74.11 (7) of the statutes is amended to read:

13 74.11 (7) ~~DELINQUENT FIRST INSTALMENT~~ INSTALLMENT. If the first ~~instalment~~
14 installment of taxes ~~on real property or improvements on leased land under sub. (2)~~
15 (b) is not paid on or before January 31, the entire amount of the taxes remaining
16 unpaid is delinquent as of February 1.

17 **SECTION 5.** 74.11 (8) of the statutes is amended to read:

18 74.11 (8) ~~DELINQUENT 2ND INSTALMENT~~ INSTALLMENT. If the 2nd ~~instalment~~
19 installment of taxes ~~on real property or improvements on leased land under sub. (2)~~
20 (b) is not paid on or before July 31, the entire amount of the taxes remaining unpaid
21 is delinquent as of August 1 and interest and penalties are due under sub. (11).

22 **SECTION 6.** 74.11 (10) (a) of the statutes is amended to read:

23 74.11 (10) (a) If all special assessments, special charges, and special taxes ~~and~~
24 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the

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1 due date, the amounts unpaid are delinquent as of the day after the due date of the
2 first instalment installment or of the lump-sum payment.

3 **SECTION 7.** 74.11 (11) (a) of the statutes is amended to read:

4 74.11 (11) (a) All real property taxes, personal property taxes, special charges,
5 and special taxes that become delinquent shall be paid, together with interest and
6 penalties charged from the preceding February 1, to the county treasurer. All special
7 assessments that become delinquent shall be paid, together with interest and
8 penalties charged from the day after the due date of the first instalment or of the
9 lump-sum payment.

10 **SECTION 8.** 74.11 (11) (b) of the statutes is repealed.

11 **SECTION 9.** 74.12 (1) (a) of the statutes is amended to read:

12 74.12 (1) (a) The governing body of any taxation district, except a taxation
13 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real
14 property ~~and, personal property~~, improvements on leased land ~~or~~, special
15 assessments, ~~or both those all such~~ taxes and assessments in 3 or more instalments
16 installments. An ordinance enacted under this paragraph, or any repeal of, or
17 amendment to, such an ordinance applies to the collections of a calendar year only
18 if it is enacted on or before August 15 of the preceding calendar year.

19 **SECTION 10.** 74.12 (6) of the statutes is repealed.

20 **SECTION 11.** 74.12 (6m) of the statutes is amended to read:

21 74.12 (6m) ~~WHEN NO INSTALMENTS~~ INSTALLMENTS. If the total real property tax
22 is less than \$100, or if the total personal property tax levied on an item of personal
23 property is less than \$100, or if the total property tax levied on an improvement on
24 leased land is less than \$100, it shall be paid in full on or before January 31.

25 **SECTION 12.** 74.12 (7) of the statutes is amended to read:

ASSEMBLY BILL 702**SECTION 12**

1 74.12 (7) ~~DELINQUENT FIRST INSTALMENT~~ INSTALLMENT. If the first instalment
2 installment of real property taxes, personal property taxes ~~on improvements on~~
3 ~~leased land~~ or special assessments to which an instalment option pertains is not paid
4 on or before January 31, the entire amount of the remaining unpaid taxes or special
5 assessments to which an ~~instalment~~ installment option pertains on that parcel is
6 delinquent as of February 1.

7 **SECTION 13.** 74.12 (8) of the statutes is amended to read:

8 74.12 (8) ~~DELINQUENT 2ND OR SUBSEQUENT INSTALMENT~~ INSTALLMENT. If the 2nd
9 or any subsequent ~~instalment~~ installment payment of real property taxes, personal
10 property taxes ~~on improvements on leased land~~ or special assessments to which an
11 ~~instalment~~ installment option pertains is not paid by the due date specified in the
12 ordinance, the entire amount of the remaining unpaid taxes or special assessments
13 to which an ~~instalment~~ installment option pertains on that parcel is delinquent as
14 of the first day of the month after the payment is due and interest and penalties are
15 due under sub. (10).

16 **SECTION 14.** 74.12 (9) (a) of the statutes is amended to read:

17 74.12 (9) (a) If all special assessments to which an ~~instalment~~ installment
18 option does not pertain, special charges, and special taxes ~~and personal property~~
19 ~~taxes~~ that are due under sub. (5) ~~or (6)~~ are not paid in full on or before January 31,
20 the amounts unpaid are delinquent as of February 1.

21 **SECTION 15. Initial applicability.**

22 (1) This act first applies to the property tax assessments as of January 1, 2001.

23

(END)