



## 2013 SENATE BILL 618

February 18, 2014 – Introduced by Senator T. CULLEN. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

- 1     **AN ACT** *to create* 74.122 of the statutes; **relating to:** payment of property taxes  
2             in multiple installments for low income taxpayers.

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### *Analysis by the Legislative Reference Bureau*

Under current law, generally, a person must pay the person's property taxes in full no later than January 31 of the year after the year in which the taxes are assessed or in two equal installments, with the first installment due by January 31 and the second installment due by July 31. A taxation district, other than a first class city, may, however, adopt an ordinance to allow a taxpayer to pay in three or more installments, if the last installment is due no later than July 31. A first class city may adopt an ordinance to allow payment of property taxes in either seven or ten equal installments.

Under this bill, a taxpayer may pay his or her property taxes in 12 equal installments if the taxpayer provides evidence to the county or taxation district where the property is located that the taxpayer's adjusted gross income is less than 50 percent of the median family income for the county in which the taxpayer's property is located.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

**SENATE BILL 618****SECTION 1**

1           **SECTION 1.** 74.122 of the statutes is created to read:

2           **74.122 Multiple installments for low-income taxpayers. (1) PAYMENT**  
3 SCHEDULE. Except for cities authorized to act under s. 74.87, and the counties where  
4 those cities are located, each taxation district and county shall, by ordinance or  
5 resolution, permit payment in 12 equal installments of general property taxes,  
6 special charges, and special assessments, if the taxpayer provides evidence to the  
7 common council or the county board, in the manner determined by the common  
8 council or board, that shows that the taxpayer's annual adjusted gross income, as  
9 determined for Wisconsin income tax purposes, for the year in which the property  
10 taxes are due is less than 50 percent of the median family income, as determined  
11 annually by the U.S. department of housing and urban development for each county  
12 in the state, of the county where the taxpayer's property is located. Each installment  
13 under this subsection shall be paid on or before the last day of each month.

14           **(2) EXERCISE OF INSTALLMENT OPTION.** The taxpayer may exercise the option  
15 provided under sub. (1) by making the first installment payment on or before  
16 January 31 of the year in which the general property taxes, special assessments, or  
17 special charges are due.

18           **(3) LATE PAYMENT OF INSTALLMENTS.** (a) If one installment only is not paid on  
19 the due date, that installment is not delinquent and does not render the unpaid  
20 balance delinquent, but the installment shall be collected, together with interest and  
21 penalty as provided under s. 74.47 from the day following the due date.

22           (b) If a 2nd installment under sub. (1) is not paid on the due date, the entire  
23 unpaid balance is delinquent and shall be returned to the county treasurer for  
24 collection.

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1 (c) If the final installment is not paid by the end of the month following the due  
2 date, the delinquent unpaid balance shall be collected, with interest and penalty as  
3 provided under s. 74.47, from the preceding February 1.

4 **(4) PAYMENT CONSIDERED TIMELY.** A payment is considered timely under sub. (1)  
5 under any of the following conditions:

6 (a) It is mailed in a properly addressed envelope and received by the city or  
7 county treasurer, as appropriate, with postage prepaid and the envelope is  
8 postmarked before midnight of the last date prescribed for making the payment.

9 (b) It is received by the city or county treasurer, as appropriate, by mail or  
10 otherwise within 5 days of the prescribed date.

11 (c) If the only reason that the requirements of par. (a) or (b) are not met is delay  
12 by, or an administrative error of, the U.S. postal service.

13 **(5) RETURN OF TAX ROLL.** On or before February 25, the treasurer of a city acting  
14 under this section shall return the duplicate county tax roll to the county treasurer  
15 who shall collect delinquent city general property taxes, special assessments, and  
16 special charges.

17 **SECTION 2. Initial applicability.**

18 (1) This act first applies to the property tax assessments as of January 1, 2014.

19 (END)