

CR 90-95

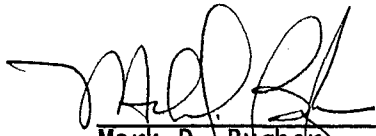
CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the annexed rule, relating to the property tax deferral loan program was duly approved and adopted by this department on October 10, 1990.

I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 10th day of October, 1990.



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC2780H

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ORDER OF THE DEPARTMENT OF REVENUE
REPEALING, RENUMBERING, AMENDING AND CREATING RULES

The Wisconsin Department of Revenue adopts an order to renumber Tax 17.01(2)(f) and (g); to renumber and amend Tax 17.01(2)(h); to amend Tax 17.01(2)(c) and (5)(a) and (b), 17.02(2) and 17.03(2), (3)(b) and (c)3, (4) and (5)(a)3 and 4; to repeal and recreate Tax 17.01(2)(b) and 17.02(3); and to create Tax 17.01(2)(f) and (5)(c), relating to the property tax deferral loan program.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: ss. 77.63, 77.64, 77.65, 77.655, 77.66 and 77.67, Stats.

SECTIONS 1 AND 9. Tax 17.01(2)(b) and 17.02(3) are repealed and recreated as a result of the renumbering and amendment of s. 77.64(1), Stats., and the creation of s. 77.64(1)(a) and (b) and (3m), Stats., by 1987 Wisconsin Act 29, which changed the definitions of co-owner and ownership interest.

SECTION 2. Tax 17.01(2)(c) is amended to correct statutory and Administrative Code references due to the renumbering of ch. 71, Stats., by 1987 Wisconsin Act 312 and the repeal and recreation of ch. Tax 14, Wis. Adm. Code, by Clearinghouse Rule 88-169.

SECTIONS 3 and 4. Tax 17.01(2)(f) is renumbered and new (f) created due to the creation of s. 77.64(1)(a), Stats., by 1987 Wisconsin Act 29 and is further clarified by the department to require the physician's certification in writing.

SECTION 5. Tax 17.01(2)(g) and (h) are renumbered as a result of SECTION 4. Paragraph (i) as renumbered is amended to clarify the department's position as to what constitutes temporary residency.

SECTION 6. Tax 17.01(5)(a) and (b) are amended to clarify that who a check is payable to depends on whether taxes were paid in full.

SECTION 7. Tax 17.01(5)(c) is created to address who a loan check is payable to if the prior year's property tax has not been paid.

SECTION 8. Tax 17.02(2) is amended to give the title of Form PT in the text.

SECTION 10. Tax 17.03(2) is amended to correct the title of the loan application. Tax 17.03(3)(b) is amended to change the reference to s. Tax 14.01 because of the repeal and recreation of ch. Tax 14, Wis. Adm. Code (Clearinghouse Rule 88-169). Subsection (3)(c)3 is amended to reflect that Schedule PT-1 now has only two parts. Subsection (4) is amended to clarify application denial procedures. Tax 17.03(5)(a)3 is amended to clarify what

information must be shown on a property tax bill submitted. Tax 17.03(5)(a)4 is amended to clarify the department's position on what is adequate insurance and to change the term "insured party" to "lien holder" as required by the amendment to s. 77.65(3), Stats., by 1987 Wisconsin Act 27.

SECTION 1. Tax 17.01(2)(b) is repealed and recreated to read:

Tax 17.01(2)(b)1(intro.) "Co-owner" means a natural person who, on the date the initial application is submitted to the department, has an ownership interest in the qualifying dwelling unit and meets one of the following:

- a. Is at least 60 years of age.
- b. Is the applicant's spouse and is permanently disabled.
- c. Is the applicant's spouse and the applicant is permanently disabled.

2. For purposes of this section, the spouse of a participant has an ownership interest in the dwelling unit. The spouse of a co-owner who is not a participant is not a co-owner unless the spouse has an ownership interest.

SECTION 2. Tax 17.01(2)(c) is amended to read:

Tax 17.01(2)(c) "Income" means household income as defined in s. ~~77.09(7)(a)1 and 3, 1983-84~~ 71.52(5), Stats., and ss. ~~Tax-14.02(2)(b)2~~ 14.01(2)(e) and 14.03.

SECTION 3. Tax 17.01(2)(f) is renumbered Tax 17.01(2)(g).

SECTION 4. Tax 17.01(2)(f) is created to read:

Tax 17.01(2)(f) "Permanently disabled" means to be certified in writing by a licensed physician as having a permanent disability.

SECTION 5. Tax 17.01(2)(g) and (h) are renumbered Tax 17.01(2)(h) and (i) and Tax 17.01(2)(i) as renumbered is amended to read:

Tax 17.01(2)(i) "Temporary residency in a health care facility" ~~includes a temporary~~ means a stay at in a hospital or nursing home which has not exceeded 18 months.

Note to Revisor: Delete the note following old sub. (2)(h).

SECTION 6. Tax 17.01(5)(a) and (b) are amended to read:

Tax 17.01(5)(a) The loan check shall be made payable to the participant only when satisfactory proof of payment in full of the property tax is furnished to the department.

(b) If satisfactory proof of payment in full is not furnished and if there is no prior year's property tax owed, the loan check shall be made payable to the participant and either the municipal or county treasurer according to which has authority to receive the property tax payment at the time the state's loan check is mailed.

SECTION 7. Tax 17.01(5)(c) is created to read:

Tax 17.01(5)(c) If the participant owes prior year's property tax on the qualifying dwelling unit, the loan check shall be made payable to the participant and either the municipal or county treasurer according to which has authority to receive the prior year's property tax payment at the time the state's loan check is mailed.

SECTION 8. Tax 17.02(2) is amended to read:

Tax 17.02(2) LOAN APPLICATION. To establish eligibility for a loan, a ~~loan-application~~ the Wisconsin Property Tax Deferral Loan Application, Form PT, shall be submitted to the department after being signed by the applicant, the applicant's spouse and all co-owners. The signatures shall denote acceptance of all terms of the application.

SECTION 9. Tax 17.02(3) is repealed and recreated to read:

Tax 17.02(3) AGE AT TIME OF APPLICATION FOR LOAN. To be eligible for a loan, all of the following shall apply on the date the application is submitted to the department:

(a) An applicant is 65 years of age or older.

(b) An applicant's spouse is 60 years of age or older unless the applicant or the applicant's spouse or both are permanently disabled.

(c) All other co-owners are 60 years of age or older.

SECTION 10. Tax 17.03(2), (3)(b) and (c)3, (4) and (5)(a)3 and 4 are amended to read:

(2) APPLICATION. Only one application for a loan to pay property taxes on a dwelling unit, including delinquent interest and penalties, may be filed for any one year. ~~Form PT, titled "Senior-Citizens~~ Wisconsin Property Tax Deferral Loan Application, Form PT, shall be used to apply for each loan under this program.

(3)(b) Form PT shall be legibly completed in its entirety and shall be signed and dated by the applicant, the applicant's spouse and all co-owners of the dwelling unit which is the subject of the loan application. If a person is unable to sign Form PT, the provisions of s. Tax ~~14.01(5)(b)4,~~ 14.01(6)(d) shall apply.

(c)3 Schedule PT-1, containing parts I, and II ~~and III~~, as necessary.

(4) WHEN TO FILE. Under s. 77.65(1), Stats., a loan shall be applied for by June 30 of the year in which the taxes are due. An application submitted by mail and postmarked after June 30 shall be ~~rejected and returned to the applicant~~ denied. A notice of denial and the rights to appeal as provided under s. 77.66, Stats., and s. Tax 17.01(8), shall be mailed to the applicant.

(5)(a)3 Real estate taxes payable are supported by a copy of an the authentic tax bill identifying the values of land and the values of the improvements and a breakdown of charges totaling the amount of real estate taxes due for the current tax year.


4. The dwelling unit has adequate insurance coverage which is equal to a minimum of 80% of the fair market value of the improvements as listed on the current real estate tax bill and the department ~~may be~~ is added as ~~an insured party~~ a lien holder on the insurance policy covering the dwelling unit.

The rules contained in this order shall take effect on the first day of the month following publication as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

The rule order does not have a significant economic impact on a substantial number of small businesses.

Date: October 10, 1990

DEPARTMENT OF REVENUE
By: 
Mark D. Bugher
Secretary of Revenue

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1989 Session

LRB or Bill No./Adm. Rule No.

Tax 17

Amendment No. if Applicable

FISCAL ESTIMATE

ORIGINAL
 CORRECTED

UPDATED
 SUPPLEMENTAL

DOA-2048 (R 10/88)

Subject

Property Tax Deferral Loan Program

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

- Increase Existing Appropriation Increase Existing Revenues
- Decrease Existing Appropriation Decrease Existing Revenues
- Create New Appropriation

Increase Costs - May be possible to Absorb Within Agency's Budget Yes No

Decrease Costs

Local: No local government costs

1. Increase Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
 Towns Villages Cities

2. Decrease Costs
 Permissive Mandatory

4. Decrease Revenues
 Permissive Mandatory

Counties Others _____

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The proposed changes to administrative rules are technical in nature and are not expected to affect program costs or revenues. Most of the changes reflect statutory changes to Subchapter IV of Chapter 77, the Property Tax Deferral law, made by 1987 Wisconsin Acts 27, 29 and 312. Act 27 amended s. 77.65 to require participants' property insurance to list the Department of Revenue as a "lienholder" rather than as an "insured." Act 29 allowed spouses of participants to be under 60 years of age if either the participant or spouse is permanently disabled. Act 312 recodified Chapter 71, including the definition of household income for purposes of the Homestead Tax Credit program; by way of cross-reference, Property Tax Deferral statutes utilize the same definition, although the Property Tax Deferral program employs a higher income limit.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue

Authorized Signature/Telephone No. 266-2700

Date

[Handwritten Signature] *[Handwritten Date]*

FISCAL ESTIMATE WORKSHEET

1989 Session

Detailed Estimate of Annual Fiscal Effect ORIGINAL UPDATED
 DOA-2047(R 10/88) CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No. Tax 17	Amendment No.
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Subject Property Tax Deferral Loan Program

I. One-time Costs or Revenue Fluctuations for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Note: Treat fiscal costs like a "checkbook": increased costs reduce available funds (-); decreased costs increase available funds (+).	Annualized Fiscal impact on State funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
Salaries and Fringes		\$ -	\$ +
Staff Support Costs		-	+
Other State Costs		-	+
Local Assistance		-	+
Aids to Individuals or Organizations		-	+
TOTAL State Costs by Category		\$ -	\$ +
B. State Costs by Source of Funds			
GPR		\$ -	\$ +
FED		-	+
PRO/PRS		-	+
SEG/SEG-S		-	+
C. FTE Position Changes			
		Increased Pos. + ()	Decreased Pos. - ()
III. State Revenues-			
GPR Taxes	Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.	Decreased Rev. \$ -	Increased Rev. \$ +
GPR Earned		-	+
FED		-	+
PRO/PRS		-	+
SEG/SEG-S		-	+
TOTAL State Revenues		\$ -	\$ +

Net Annualized Fiscal Impact on State & Local Funds

State	Annual Increases	Annual Decreases	Local	Annual Increases	Annual Decreases
Total Costs	\$ -	\$ +	Total Costs	\$ -	\$ +
Total Revenues	+	-	Total Revenues	+	-
NET Impact on State Funds	\$ (+) or (-)	None	NET Impact on Local Funds	\$ (+) or (-)	None



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

October 11, 1990

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Gary L. Poulson
Assistant Revisor
2nd Floor
119 Martin Luther King, Jr. Blvd.
Madison, Wisconsin 53703

Re: Clearinghouse Rule 90-95

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to the property tax deferral loan program.

These materials are filed with you pursuant to s. 227.20(1), Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC2780G

Enclosure

cc: Douglas J. LaFollette, Secretary of State
Prentice Hall, Inc.
Commerce Clearinghouse, Inc.



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

October 11, 1990

Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, Wisconsin 53703

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Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 90-95.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC2780F

Enclosure

cc: Revisor of Statutes