

## 1985 Wisconsin Act 160

AN ACT to amend 74.03 (4) and (6), 74.03 (9) (a) and 74.031 (11) (a) of the statutes, relating to the interest collected by counties on delinquent property taxes and delinquent instalments of property taxes and special assessments.

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

SECTION 1. 74.03 (4) and (6) of the statutes are amended to read:

74.03 (4) DELINQUENT FIRST INSTALMENT; INTEREST; PENALTY. If the first instalment of the real estate taxes or special assessments so charged is not paid on or before January 31, the whole amount of those real estate taxes or special assessments shall become due and shall be collected, together with unpaid personal property taxes, on or before the last day of February by the town, city or village treasurer. All those taxes and or assessments remaining that become due on the last day in February and that remain unpaid on March 1 are delinquent and shall be returned to the county treasurer as provided in s. 74.17. ~~Such~~ Those delinquent taxes and special assessments shall be collected by the county treasurer with interest and penalty as provided under s. 74.80 from the preceding January 1.

(6) DELINQUENT 2ND INSTALMENT; INTEREST; PENALTY. Except as provided in s. 74.025, the 2nd instalment of real estate taxes and or special assessments remaining unpaid on August 1 ~~shall be~~ are delinquent and ~~shall be~~ are subject to interest and penalty as ~~provided~~ under s. 74.80 from the preceding January 1 until paid or until the property upon which ~~such~~ those taxes or special assessments are levied is sold at the next tax sale ~~as provided by law~~.

SECTION 1m. 74.03 (9) (a) of the statutes is amended to read:

74.03 (9) (a) Subsequent to the settlement provided in sub. (8), the county treasurer shall on the ~~twentieth~~ 20th day of each month make payments to the treasurer of the state and of each town, city or village out of the proceeds of the delinquent taxes and special assessments of such town, city or village, other than those referred to in par. (h), collected by him or her up

to and including the last day of the preceding month which have not been included in a previous settlement, until the state and each town, city, village or school district shall have received in full their levies for that year on the property of such town, city or village. Such payments of taxes shall be made by the county treasurer out of the taxes collected for each particular town, city or village in the order of preferences set forth in pars. (b) to (g). On those days the county treasurer shall also pay to every taxing jurisdiction for which it collects delinquent taxes that jurisdiction's share, based on its proportion of the delinquent taxes collected by the county, of the interest collected by the county under s. 74.80 and not previously paid to those jurisdictions.

SECTION 2. 74.031 (11) (a) of the statutes is amended to read:

74.031 (11) (a) The county treasurer shall on the 20th day of each month make payments to the treasurer of the state and of each city, village or town out of the proceeds of the delinquent taxes and special assessments of such city, village or town, other than those referred to in par. (h), collected by him or her up to and including the last day of the preceding month which have not been included in a previous settlement, until the state and each city, village, town, vocational, technical and adult education district or school district has received in full their levies for that year on the property of such city, village or town. Such payments of taxes shall be made by the county treasurer out of the taxes collected for each particular city, village or town in the order of preference set forth in pars. (b) to (g). On those days the county treasurer shall also pay to every taxing jurisdiction for which it collects delinquent taxes that jurisdiction's share, based on its proportion of the delinquent taxes collected by the county, of the interest collected by the county under s. 74.80 and not previously paid to those jurisdictions.

SECTION 3. Cross-reference changes. In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

A	B	C
Statute Sections	Old Cross-References	New Cross-References
74.03 (7) (d)	75.01	75.01 or sub. (9) (a)
74.031 (12) (e)	75.01	75.01 or sub. (11) (a)

SECTION 3m. Initial applicability. The treatment of section 74.03 (4) and (6) of the statutes by this act

first applies to taxes and special assessments that become due on the effective date of this SECTION.

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**SECTION 4. Effective date.** This act takes effect  
on the January 1 after publication.

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