



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBs0069/2  
JK:kjf:rs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2003 ASSEMBLY BILL 133**

May 13, 2003 - Offered by Representative ZIEGELBAUER.

1     **AN ACT** *to repeal* 74.11 (10) (b) and 74.12 (9) (b); *to renumber* 74.12 (9) (a); *to*  
2             *renumber and amend* 74.11 (10) (a); and *to amend* 74.11 (7), 74.11 (11) (a),  
3             74.12 (7), 74.12 (8), 74.12 (10) and 74.12 (12) (a) of the statutes; **relating to:** late  
4             payments of property tax installments and providing penalties.

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

5             **SECTION 1.** 74.11 (7) of the statutes is amended to read:

6             74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes on real  
7             property or improvements on leased land is not paid on or before January 31, the  
8             entire amount of the taxes remaining unpaid installment is delinquent as of and  
9             shall be paid, together with interest and penalties on the unpaid installment at the  
10            applicable rates under s. 74.47 (1) and (2) from February 1.

11            **SECTION 2.** 74.11 (10) (a) of the statutes is renumbered 74.11 (10) and amended  
12            to read:

1           74.11 (10) If all special assessments to which an installment option does not  
2 pertain, special charges, special taxes and personal property taxes due under sub.  
3 (3) or (4) are not paid in full on or before the due date, the amounts unpaid are  
4 delinquent as of the day after the due date ~~of the first installment or of the lump-sum~~  
5 payment.

6           **SECTION 3.** 74.11 (10) (b) of the statutes is repealed.

7           **SECTION 4.** 74.11 (11) (a) of the statutes is amended to read:

8           74.11 (11) (a) All real property taxes, special charges, and special taxes that  
9 become delinquent shall be paid, together with interest and penalties charged from  
10 the ~~preceding February 1~~ day after the date that the real property taxes, special  
11 charges, and special taxes are due, to the county treasurer. All special assessments  
12 to which an installment option does not pertain that become delinquent shall be paid,  
13 together with interest and penalties charged from the day after the due date of the  
14 ~~first installment or of the lump-sum~~ payment.

15           **SECTION 5.** 74.12 (7) of the statutes is amended to read:

16           74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real  
17 property taxes, personal property taxes on improvements on leased land or special  
18 assessments to which an installment option pertains is not paid on or before January  
19 31, the ~~entire amount of the remaining unpaid taxes or special assessments to which~~  
20 ~~an installment option pertains on that parcel~~ installment is delinquent as of and  
21 shall be paid, together with interest and penalties on the unpaid installment at the  
22 applicable rates under s. 74.47 (1) and (2) from February 1.

23           **SECTION 6.** 74.12 (8) of the statutes is amended to read:

24           74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
25 subsequent installment payment of real property taxes, personal property taxes on

1 improvements on leased land or special assessments to which an installment option  
2 pertains is not paid by the due date specified in the ordinance, the entire amount of  
3 the remaining unpaid taxes or special assessments to which an installment option  
4 pertains on that parcel is delinquent as of the first day of the month after the  
5 payment is due and shall be paid, together with interest and penalties are due under  
6 sub. (10) on the unpaid installment at the applicable rate under s. 74.47 (1) and (2)  
7 from the day after the installment is due.

8 **SECTION 7.** 74.12 (9) (a) of the statutes is renumbered 74.12 (9).

9 **SECTION 8.** 74.12 (9) (b) of the statutes is repealed.

10 **SECTION 9.** 74.12 (10) of the statutes is amended to read:

11 74.12 (10) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY. (a) All real  
12 property taxes, special assessments, special charges and special taxes that become  
13 delinquent and are paid on or before July 31, and all delinquent personal property  
14 taxes, whenever paid, shall be paid, together with interest and penalties charged  
15 from the preceding February 1 day after real property taxes, special assessments,  
16 special charges, and special taxes are due, to the taxation district treasurer.

17 (b) All real property taxes, special assessments, special charges and special  
18 taxes that become delinquent and are not paid under par. (a) shall be paid, together  
19 with interest and penalties charged from the preceding February 1 day after real  
20 property taxes, special assessments, special charges, and special taxes are due, to the  
21 county treasurer.

22 **SECTION 10.** 74.12 (12) (a) of the statutes is amended to read:

23 74.12 (12) (a) The taxation district treasurer shall retain the tax roll and make  
24 collections through July 31. On or before August 15, the taxation district treasurer  
25 shall return the tax roll to the county treasurer. The county treasurer shall collect

1 all returned delinquent real property taxes, special assessments, special charges,  
2 and special taxes, together with interest and penalty assessed from the previous  
3 ~~February 1 day after real property taxes, special assessments, special charges, and~~  
4 special taxes are due, as provided under s. 74.47.

5 **SECTION 11. Initial applicability.**

6 (1) This act first applies to taxes based on the assessment as of the January 1  
7 after publication.

8 (END)