



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBs0128/2
JK:kjf:jf

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2003 ASSEMBLY BILL 146**

August 6, 2003 - Offered by COMMITTEE ON WAYS AND MEANS.

1 **AN ACT** *to repeal* 74.11 (4), 74.11 (11) (b) and 74.12 (6); *to renumber* 74.29; *to*
2 *amend* 74.11 (2) (intro.), 74.11 (5), 74.11 (6) (a), 74.11 (7), 74.11 (8), 74.11 (10)
3 (a), 74.11 (11) (a), 74.12 (1) (a), 74.12 (6m), 74.12 (7), 74.12 (8), 74.12 (9) (a) and
4 74.25 (1) (b) 1.; and *to create* 74.29 (2) of the statutes; **relating to:** the payment
5 of personal property taxes.

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

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

7 74.11 (2) REAL PROPERTY, PERSONAL PROPERTY, AND LEASED IMPROVEMENT TAXES.
8 (intro.) All taxes on real property, on personal property, and on improvements on
9 leased land shall be paid in one of the following ways:

10 **SECTION 2.** 74.11 (4) of the statutes is repealed.

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

1 74.11 (5) WHEN NO INSTALLMENTS. If the total real property tax levied on a parcel
2 of property is less than \$100, or if the total personal property tax levied on an item
3 of personal property is less than \$100, or if the total property tax levied on an
4 improvement on leased land is less than \$100, it shall be paid in full on or before
5 January 31.

6 **SECTION 4.** 74.11 (6) (a) of the statutes is amended to read:

7 74.11 (6) (a) Payments made on or before January 31, installment payments
8 of personal property taxes, and payments of taxes on improvements on leased land
9 that are assessed as personal property shall be made to the taxation district
10 treasurer.

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

12 74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes ~~on real~~
13 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before
14 January 31, the entire amount of the taxes remaining unpaid is delinquent as of
15 February 1.

16 **SECTION 6.** 74.11 (8) of the statutes is amended to read:

17 74.11 (8) DELINQUENT 2ND INSTALLMENT. If the 2nd installment of taxes ~~on real~~
18 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before
19 July 31, the entire amount of the taxes remaining unpaid is delinquent as of August
20 1 and interest and penalties are due under sub. (11).

21 **SECTION 7.** 74.11 (10) (a) of the statutes is amended to read:

22 74.11 (10) (a) If all special assessments, special charges, and special taxes ~~and~~
23 ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the
24 due date, the amounts unpaid are delinquent as of the day after the due date of the
25 first installment or of the lump-sum payment.

1 **SECTION 8.** 74.11 (11) (a) of the statutes is amended to read:

2 74.11 (11) (a) All real property taxes, personal property taxes, special charges,
3 and special taxes that become delinquent shall be paid, together with interest and
4 penalties charged from the preceding February 1, to the county treasurer. All special
5 assessments that become delinquent shall be paid, together with interest and
6 penalties charged from the day after the due date of the first installment or of the
7 lump-sum payment.

8 **SECTION 9.** 74.11 (11) (b) of the statutes is repealed.

9 **SECTION 10.** 74.12 (1) (a) of the statutes is amended to read:

10 74.12 (1) (a) The governing body of any taxation district, except a taxation
11 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real
12 property and, personal property, improvements on leased land ~~or~~, special
13 assessments, or ~~both those~~ all such taxes and assessments in 3 or more installments.
14 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such
15 an ordinance applies to the collections of a calendar year only if it is enacted on or
16 before August 15 of the preceding calendar year.

17 **SECTION 11.** 74.12 (6) of the statutes is repealed.

18 **SECTION 12.** 74.12 (6m) of the statutes is amended to read:

19 74.12 (6m) WHEN NO INSTALLMENTS. If the total real property tax is less than
20 \$100, or if the total personal property tax levied on an item of personal property is
21 less than \$100, or if the total property tax levied on an improvement on leased land
22 is less than \$100, it shall be paid in full on or before January 31.

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

24 74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real
25 property taxes, personal property taxes ~~on improvements on leased land~~ or special

1 assessments to which an installment option pertains is not paid on or before January
2 31, the entire amount of the remaining unpaid taxes or special assessments to which
3 an installment option pertains on that parcel is delinquent as of February 1.

4 **SECTION 14.** 74.12 (8) of the statutes is amended to read:

5 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any
6 subsequent installment payment of real property taxes, personal property taxes ~~on~~
7 ~~improvements on leased land~~ or special assessments to which an installment option
8 pertains is not paid by the due date specified in the ordinance, the entire amount of
9 the remaining unpaid taxes or special assessments to which an installment option
10 pertains on that parcel is delinquent as of the first day of the month after the
11 payment is due and interest and penalties are due under sub. (10).

12 **SECTION 15.** 74.12 (9) (a) of the statutes is amended to read:

13 74.12 (9) (a) If all special assessments to which an installment option does not
14 pertain, special charges, and special taxes ~~and personal property taxes~~ that are due
15 under sub. (5) ~~or (6)~~ are not paid in full on or before January 31, the amounts unpaid
16 are delinquent as of February 1.

17 **SECTION 16.** 74.25 (1) (b) 1. of the statutes is amended to read:

18 74.25 (1) (b) 1. Pay in full to each taxing jurisdiction within the district all
19 personal property taxes included in the tax roll which have ~~not previously~~ been paid
20 to, or retained by, ~~that taxing jurisdiction~~ the taxation district through the last day
21 of the preceding month, except that the treasurer shall pay the state's proportionate
22 share to the county. As part of that distribution, the taxation district treasurer shall
23 allocate to each tax incremental district within the taxation district its proportionate
24 share of personal property taxes.

25 **SECTION 17.** 74.29 of the statutes is renumbered 74.29 (1).

