



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBs0114/1
JK:kjf:rs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2005 ASSEMBLY BILL 129**

May 11, 2005 - Offered by COMMITTEE ON WAYS AND MEANS.

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6 **SECTION 3.** 74.11 (10) (b) of the statutes is repealed.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 except that if any amount
12 of the first installment remains delinquent on August 1 the entire amount of
13 remaining unpaid taxes is delinquent and shall be paid together with interest and
14 penalties charged from the proceeding February 1 and other amounts that remain
15 delinquent on September 1 shall be paid with interest and penalties charged from
16 the preceding February 1. All special assessments to which an installment option
17 does not pertain that become delinquent shall be paid, together with interest and
18 penalties charged from the day after the due date ~~of the first installment or of the~~
19 lump-sum payment.

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

21 74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real
22 property taxes, personal property taxes on improvements on leased land or special
23 assessments to which an installment option pertains is not paid on or before January
24 31, the entire amount of the ~~remaining unpaid taxes or special assessments to which~~
25 ~~an installment option pertains on that parcel~~ installment is delinquent as of and

1 shall be paid, together with interest and penalties on the unpaid installment at the
2 applicable rates under s. 74.47 (1) and (2) from February 1.

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

4 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any
5 subsequent installment payment of real property taxes, personal property taxes on
6 improvements on leased land or special assessments to which an installment option
7 pertains is not paid by the due date specified in the ordinance, the entire amount of
8 the remaining unpaid taxes or special assessments to which an installment option
9 pertains on that parcel is delinquent as of the first day of the month after the
10 payment is due and shall be paid, together with interest and penalties are due under
11 sub. (10) on the unpaid installment at the applicable rate under s. 74.47 (1) and (2)
12 from the day after the installment is due except that if any amount of a prior
13 installment remains delinquent at the time that a subsequent installment becomes
14 delinquent the entire amount of remaining unpaid taxes is delinquent and shall be
15 paid together with interest and penalties charged from the day after the due date of
16 the first installment at the applicable rate under s. 74.47 (1) and other amounts that
17 remain delinquent on September 1 shall be paid with interest and penalties charged
18 from the preceding February 1.

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

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

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

22 74.12 (10) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY. (a) All real
23 property taxes, special assessments, special charges and special taxes that become
24 delinquent and are paid on or before July 31, and all delinquent personal property
25 taxes, whenever paid, shall be paid, together with interest and penalties charged

1 from the ~~preceding February 1~~ day after real property taxes, special assessments,
2 special charges, and special taxes are due, to the taxation district treasurer.

3 (b) All real property taxes, special assessments, special charges and special
4 taxes that become delinquent and are not paid under par. (a) shall be paid, together
5 with interest and penalties charged from the ~~preceding February 1~~ day after real
6 property taxes, special assessments, special charges, and special taxes are due, to the
7 county treasurer except that if any amount of a prior installment remains delinquent
8 at the time that a subsequent installment becomes delinquent the entire amount of
9 remaining unpaid taxes is delinquent and shall be paid together with interest and
10 penalties charged from the day after the due date of the first installment at the
11 applicable rate under s. 74.47 (1) and other amounts that remain delinquent on
12 September 1 shall be paid with interest and penalties charged from the preceding
13 February 1.

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

15 74.12 (12) (a) The taxation district treasurer shall retain the tax roll and make
16 collections through July 31. On or before August 15, the taxation district treasurer
17 shall return the tax roll to the county treasurer. The county treasurer shall collect
18 all returned delinquent real property taxes, special assessments, special charges,
19 and special taxes, together with interest and ~~penalty~~ penalties assessed from the
20 ~~previous February 1~~ day after real property taxes, special assessments, special
21 charges, and special taxes are due, as provided under s. 74.47 except that if any
22 amount of a prior installment remains delinquent at the time that a subsequent
23 installment becomes delinquent the entire amount of remaining unpaid taxes is
24 delinquent and shall be paid together with interest and penalties charged from the
25 day after the due date of the first installment at the applicable rate under s. 74.47

