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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2021 Senate Bill 254**

**Senate Substitute  
Amendment 3**

### 2021 SENATE BILL 254

2021 Senate Bill 254 contains the following provisions:

- Allows a municipality to waive interest and penalties on certain late property tax payments, if the county where the taxation district (a city, village, or town) is located adopts a resolution authorizing the waiver and establishing criteria for determining hardship, and the taxation district adopts a similar resolution.
- Allows a person to contest certain property taxes even if the taxes are paid late.
- Allows occupancy under the Uniform One- and Two-Family Dwelling Code before the dwelling undergoes all inspections, if the dwelling later passes final inspection and is occupied in accordance with local ordinances, and prohibits a missed inspection from being listed as a finding on the occupancy permit.
- Allows a person who has received a covered approval to obtain a term or duration extension by providing written notification to the governmental unit<sup>1</sup> that issued the approval at least 90 days before the approval would expire if not extended, subject to certain conditions.

More specifically, the bill defines a covered approval to mean a challenged permit or challenged plat or survey. A challenged permit is an unexpired permit or other approval issued by a governmental unit that has a finite term or duration and authorizes a construction project, but is the subject of administrative, judicial, or appellate proceedings that may result in the permit's invalidation, reconsideration, or modification. A challenged plat or survey is a plat or certified survey map approval that is the subject of administrative, judicial, or appellate proceedings that may result in the permit's invalidation, reconsideration, or modification.

An approval may not be extended if any of the following apply:

- The approval was under any programmatic, regional, or nationwide general permit issued by the U.S. Army Corps of Engineers.
- The issuing governmental unit determines the permit holder to be in significant noncompliance with the conditions of the approval, as evidenced by a written notice of violation or the initiation of a formal enforcement action.

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<sup>1</sup> The bill defines governmental unit as the Department of Safety and Professional Services (DSPS), the Department of Natural Resources (DNR), the Department of Transportation (DOT), a city, a village, a town, a county, or a special purpose district.

## **SENATE SUBSTITUTE AMENDMENT 3**

Senate Substitute Amendment 3 largely retains the provisions relating to waiving property tax penalties and interest, contesting unlawful or excessive property taxes, and extending covered approvals, with some changes, and eliminates the provision allowing occupancy prior to final inspection under the Uniform One- and Two-Family Dwelling Code.

### **Waiver of Property Taxes Interest and Penalties**

The amendment retains the provisions relating to waiving property interest and penalties, but allows a first class city to waive interest and penalties without requiring a resolution from the county board if the city adopts a resolution authorizing the waiver and establishing criteria for determining hardship.

### **Extensions of Covered Approvals**

The amendment largely retains the provision relating to extending covered approvals, but makes several changes to definitions and exceptions to which approvals may be automatically extended, and specifies the effect of administrative and court orders on approvals.

First, the amendment changes the definition of a challenged permit to clarify that the permit or other approval must authorize a construction project, not a portion of a construction project, and the challenge must be due to proceedings initiated by a person other than the approval holder. Similarly, the amendment clarifies that the challenge to a challenged plat or survey must be due to proceedings initiated by a person other than the approval holder.

Second, to obtain the automatic extension, the approval holder must provide written notification to the governmental unit that issued the approval between 30 and 90 days before the approval would expire if not extended.

However, the approval may not be extended if any of the following apply:

- An extension is prohibited under federal law.
- The approval is under a programmatic, regional, or nationwide general permit issued by the U.S. Army Corps of Engineers.
- The approval authorizes a water pollutant discharge under ss. 283.31, 283.33, or 283.35, Stats., or the construction or operation of a stationary source under s. 285.60, Stats.
- The governmental unit that issued the approval determines the approval holder to be in significant noncompliance with the conditions of the approval, as evidenced by a written notice of violation or the initiation of a formal enforcement action.

Finally, the amendment specifies that if an approval is extended, it remains subject to any order concerning the approval that is issued in an administrative, judicial, or appellate proceeding, including a suspension, injunction, restraining order, invalidation, reconsideration, or modification.

## **BILL HISTORY**

Senator Feyen offered Senate Substitute Amendment 3 on June 22, 2021. On June 23, 2021, the Senate adopted Senate Substitute Amendment 3 on a voice vote and passed the bill, as amended by Senate Substitute Amendment 3, on a vote of Ayes, 30; Noes, 0.

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