



## 2005 SENATE BILL 291

August 19, 2005 – Introduced by Senators BROWN, ZIEN and BRESKE, cosponsored by Representatives MOULTON, KREIBICH, HAHN, SUDER, MUSSER, HINES, OWENS, ALBERS, GRONEMUS and WOOD. Referred to Committee on Job Creation, Economic Development and Consumer Affairs.

1     **AN ACT to amend** 74.25 (1) (b) 1., 74.25 (4), 74.29 and 74.30 (1) (i); and **to create**  
2             74.25 (1) (b) 3., 74.30 (1) (k) and 74.30 (2) (c) of the statutes; **relating to:** the  
3             settlement of personal property taxes on improvements to leased land.

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### *Analysis by the Legislative Reference Bureau*

Under current law, all taxes on real property and all personal property taxes on improvements located on leased land are due to the taxation district in which the property is located in full on or before January 31 or in two equal installments with the first installment due on or before January 31 and the second installment due on or before July 31. Under current law, generally, a taxation district may adopt an ordinance to collect the taxes on real property and the personal property taxes on improvements located on leased land in three or more installments.

Current law requires that, on or before February 20, the taxation district treasurer pay each taxing jurisdiction within the taxation district its proportionate share of the real property taxes collected by the taxation district as of January 31. In addition, the taxation district treasurer must pay each taxing jurisdiction the amount of all personal property taxes included in the tax roll, including taxes on improvements on leased land, regardless of whether the taxation district has collected all of the personal property taxes as of January 31. Under this bill, on or before February 20, the taxation district treasurer will pay each taxing jurisdiction within the taxation district its proportionate share of the personal property taxes on improvements on leased land collected by the taxation district as of January 31.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

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

2           74.25 (1) (b) 1. Pay Except as provided in subd. 3., pay in full to each taxing  
3 jurisdiction within the district all personal property taxes included in the tax roll  
4 which have not previously been paid to, or retained by, that taxing jurisdiction,  
5 except that the treasurer shall pay the state's proportionate share to the county. As  
6 part of that distribution, the taxation district treasurer shall allocate to each tax  
7 incremental district within the taxation district its proportionate share of personal  
8 property taxes.

9           **SECTION 2.** 74.25 (1) (b) 3. of the statutes is created to read:

10          74.25 (1) (b) 3. Pay to each taxing jurisdiction within the district its  
11 proportionate share of taxes on improvements on leased land, except that the  
12 treasurer shall pay the state's proportionate share to the county. As part of that  
13 distribution, the taxation district treasurer shall allocate to each tax incremental  
14 district within the taxation district its proportionate share of taxes on improvements  
15 on leased land.

16          **SECTION 3.** 74.25 (4) of the statutes is amended to read:

17          74.25 (4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER. The  
18 taxation district treasurer shall forward to the county treasurer all real property  
19 taxes, taxes on improvements on leased land, special assessments, special charges,  
20 and special taxes received which were not settled for or retained for the taxation  
21 district.

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1           **SECTION 4.** 74.29 of the statutes is amended to read:

2           **74.29 August settlement.** On or before August 20, the county treasurer shall  
3 pay in full to the proper treasurer all real property taxes, including taxes offset by  
4 the credit under s. 79.10 (5), taxes on improvements on leased land, and special taxes  
5 included in the tax roll which have not previously been paid to, or retained by, the  
6 proper treasurer. A county may, by resolution adopted by the county board, direct  
7 the county treasurer to pay in full to the proper treasurer all special assessments and  
8 special charges included in the tax roll which have not previously been paid to, or  
9 retained by, the proper treasurer.

10           **SECTION 5.** 74.30 (1) (i) of the statutes is amended to read:

11           74.30 (1) (i) Pay Except as provided in par. (k), pay in full to each taxing  
12 jurisdiction within the district all personal property taxes included in the tax roll  
13 which have not previously been paid to, or retained by, each taxing jurisdiction,  
14 except that the treasurer shall pay the state's proportionate share to the county. As  
15 part of that distribution, the taxation district treasurer shall allocate to each tax  
16 incremental district within the taxation district its proportionate share of personal  
17 property taxes.

18           **SECTION 6.** 74.30 (1) (k) of the statutes is created to read:

19           74.30 (1) (k) Pay to each taxing jurisdiction within the district its proportionate  
20 share of taxes on improvements on leased land, except that the treasurer shall pay  
21 the state's proportionate share to the county. As part of that distribution, the  
22 taxation district treasurer shall allocate to each tax incremental district within the  
23 taxation district its proportionate share of taxes on improvements on leased land.

24           **SECTION 7.** 74.30 (2) (c) of the statutes is created to read:

