

## CHAPTER 74

### PROPERTY TAX COLLECTION

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**NOTE: 1987 Wisconsin Act 378, which repealed and recreated Chapter 74, contains notes explaining the revision.**

#### SUBCHAPTER I

##### DEFINITIONS

**74.01 Definitions.** In this chapter:

(1) "General property taxes" means taxes levied upon general property, as defined in s. 70.02, and measured by the property's value.

(2) "Proportionate share of general property taxes", for any taxing jurisdiction, means the amount resulting from multiplying the total general property tax levy of the taxing jurisdiction, as reflected in the tax roll, by the percentage which results from dividing:

(a) The amount of general property taxes collected by the taxation district treasurer or county treasurer, through the last day of the month preceding the date upon which settlement is required, minus amounts previously settled or settled in full, by

(b) The amount of the total general property taxes levied on the taxation district tax roll.

(3) "Special assessment" means an amount entered in the tax roll as an assessment against real property to compensate for all or part of the costs of public work or improvements which benefit the property. "Special assessment" includes any interest and penalties assessed for nonpayment of the special assessment before it is placed in the tax roll.

(4) "Special charge" means an amount entered in the tax roll as a charge against real property to compensate for all or part of the costs to a public body of providing services to the property. "Special charge" includes any interest and penalties assessed for

nonpayment of the special charge before it is placed in the tax roll. "Special charge" also includes penalties under s. 70.995 (12).

(5) "Special tax" means any amount entered in the tax roll which is not a general property tax, special assessment or special charge. "Special tax" includes any interest and penalties assessed for nonpayment of the tax before it is placed in the tax roll and any charge under s. 287.093 (1) (a) 2. that is placed on the tax roll under s. 287.093 (2).

(6) "Taxation district" means a city, village or town or, if a city or village lies in more than one county, that portion of the city or village which lies within a county.

(7) "Taxing jurisdiction" means any entity authorized by law to levy taxes on general property which is located within its boundaries.

**History:** 1987 a. 378; 1989 a. 335; 1999 a. 150 s. 672.

#### SUBCHAPTER II

##### COMMENCEMENT OF COLLECTION PROCESS

**74.03 Delivery of tax rolls.** (1) Except as provided in sub. (2), the clerk of the taxation district shall transfer the tax roll, prepared under s. 70.65, to the treasurer of the taxation district by December 8.

(2) The clerk of the taxation district shall transfer the tax roll, prepared under s. 70.65, to the treasurer of the taxation district by the 3rd Monday in December if the taxation district has in effect a policy under which it issues a check for the excess of the amount escrowed by a taxpayer and paid to the taxation district by December 31 over the amount of taxes due within 15 business days after the amount is paid to the taxation district.

**History:** 1987 a. 378; 1997 a. 315.

**74.05 Correction of tax roll information. (1) DEFINITION.** In this section, “error in the tax roll” means an error in the description of any real or personal property, in the identification of the owner or person to whom the property is assessed or in the amount of the tax or an error resulting from a palpably erroneous entry in the assessment roll.

**(2) DUTY TO CORRECT.** If the taxation district treasurer discovers an error in the tax roll after the tax roll has been transferred under s. 74.03, the clerk of the taxation district shall correct the error. The clerk shall keep a record identifying the place on the tax roll where each correction is made, briefly describing the correction and specifying the date when the correction was made.

**History:** 1987 a. 378.

**74.07 Treasurers responsible for collection.** The taxation district treasurer and the county treasurer shall collect the general property taxes, special assessments, special taxes and special charges shown in the tax roll.

**History:** 1987 a. 378.

**74.09 Property tax bill and related information.**

**(1) DEFINITION.** In this section, “estimated fair market value” means a property’s assessed value divided by the assessment ratio of all of the taxable property in the taxation district where the property is located.

**(2) PREPARATION.** The clerk of the taxation district shall prepare the real and personal property tax bills. The form of the property tax bill shall be prescribed by the department of revenue and shall be uniform.

**(3) REQUIRED INFORMATION.** The property tax bill shall:

(a) Include the real property description shown in the tax roll. If the description in the tax roll is longer than the space provided for it on the property tax bill, the bill may include as a substitute for the complete description as much of the description as fits in the space. If an incomplete description is used, the bill shall include a notice to that effect and to the effect that the complete description is contained in the tax roll and may be reviewed.

(b) Except as provided in sub. (3m), show all of the following:

1. For real property, the estimated fair market value of the land, except agricultural land, as defined in s. 70.32 (2) (c) 1g., and the assessed value of the land and the estimated fair market value and assessed value of the improvements.

2. For all property, the total estimated fair market value, except that the estimated fair market value of agricultural land, as defined in s. 70.32 (2) (c) 1g., shall be excluded, and the total assessed value.

3. The tax levied on the property by the school district where the property is located minus the credit under s. 79.10 (4) allocable to the property, for the previous year and the current year, and the percentage change in that net tax between those years.

4. The tax levied on the property by each taxing jurisdiction where the property is located, other than the school district, for the previous year and the current year, and the percentage change in each of those taxes between those years.

5. The sum of the taxes levied under subs. 3. and 4. for the previous year and the current year, and the percentage change in that sum between those years.

6. The amount of the credit under s. 79.10 (5) allocable to the property for the previous year and the current year, and the percentage change between those years.

6m. The amount of the credit under s. 79.10 (5m) allocable to the property for the previous year and the current year, and the percentage change between those years.

7. The amount obtained by subtracting the amounts under subs. 6. and 6m. from the amount under subd. 5., for the previous year and the current year, and the percentage change in that amount between those years.

8. The net tax rate for the property.

(d) Indicate whether there are delinquent general property taxes, special taxes, special charges or special assessments allocable to the property.

(db) 1. Indicate, in a section of the bill that is separate from the billing information, the total amount of tax levied by a taxing jurisdiction on all property of the taxing jurisdiction and on the property for which the bill is prepared that is the result of a referendum to exceed, on a nonpermanent basis, a school district revenue limit, a technical college district revenue limit, or a county or municipal levy limit and indicate the year in which the authorization to exceed the limit no longer applies. A separate listing is required for each such authorization.

2. Indicate, in a section of the bill that is separate from the billing information, the total amount of the tax levied by a town on all property of the town and on the property for which the bill is prepared that is the result of the town voting at a town meeting to exceed its levy limit, on a nonpermanent basis, and indicate the year in which the authorization to exceed the limit no longer applies. A separate listing is required for each such authorization.

3. This paragraph applies to increases in revenue and tax levy limits approved after December 31, 2014, and to property tax bills sent in December 2015, and in each December thereafter.

(dm) Indicate the amount of assessment issued by a drainage board, based on the information provided under s. 88.212 (3). If no assessment was issued, the property tax bill shall indicate that information.

(f) Include a notice, prescribed by the department of revenue, of the property tax credits available to taxpayers.

(g) Include a notice to the effect that the person to whom the bill is sent may request that a copy of the tax receipt prepared under s. 74.19 be mailed to that person. This paragraph does not apply if the taxation district mails or tenders a tax receipt prepared under s. 74.19 in all cases of payment of taxes.

(h) State when the taxes are due and to whom they shall be paid.

**(3m) INFORMATION EXCEPTION.** If the property has a different parcel identification number for the current year than it had for the previous year or if the property is not substantially the same in those years, the property tax bill need not indicate any tax allocable to the property for the previous year or the percentage change in any tax allocable to the property between the previous year and the current year.

**(4m) REQUIRED BILL, WAIVER.** Each taxation district shall use a property tax bill that the department of revenue prescribes unless that department permits the district to use another bill that provides the information under sub. (3).

**(5) MAILING.** Each taxing jurisdiction located in the taxation district shall submit all information related to the taxing jurisdiction’s property tax levy to the taxation district no later than December 1. No later than the 3rd Monday in December, the taxation district clerk or the clerk’s designee shall mail the property tax bill to each property taxpayer of the taxation district or the taxpayer’s designee. If the property tax bill is mailed to the taxpayer’s designee, the designee shall furnish the taxpayer with a copy of the bill. Failure to meet the deadline under this subsection is not a violation of s. 946.12 (1).

**(6) EFFECT OF FAILURE TO RECEIVE.** Failure to receive a property tax bill does not affect the validity of the general property taxes, special taxes, special charges and special assessments levied or the collection of delinquent general property taxes, special taxes, special charges and special assessments.

**History:** 1987 a. 378; 1989 a. 31; 1991 a. 39, 60; 1993 a. 399; 1995 a. 27, 454; 1997 a. 27; 2003 a. 33, 95; 2007 a. 20, 121; 2015 a. 55.

**Cross-reference:** See also s. Tax 12.073, Wis. adm. code.

**74.10 Agreements on payments.** A county and a taxation district in that county may contract under s. 66.0301 for the county to receive all payments of property taxes for which the taxation district has sent bills under s. 74.09. A contract under this section

may provide for reimbursement to the county of its expenses and shall provide for prompt deposit of the amounts collected into an account of the taxation district and for possession by the taxation district of the interest credited to that account.

**History:** 1991 a. 39; 1999 a. 150 s. 672.

### SUBCHAPTER III

#### PAYMENT OF TAXES

**74.11 Dates for payment of taxes, special assessments and special charges.** (1) **APPLICABILITY.** General property taxes, special assessments, special charges and special taxes collectible under this chapter are payable as provided in this section, except as provided in ss. 74.12, 74.125, and 74.87.

(2) **REAL PROPERTY AND LEASED IMPROVEMENT TAXES.** All taxes on real property and on improvements on leased land shall be paid in one of the following ways:

(a) In full on or before January 31.

(b) In 2 equal installments, unless subject to sub. (5), with the first installment payable on or before January 31 and the 2nd installment payable on or before July 31.

(3) **SPECIAL ASSESSMENTS, SPECIAL CHARGES AND OTHER TAXES.** All special assessments, special charges and special taxes that are placed in the tax roll shall be paid in full on or before January 31, except that the governing body of a taxation district may, by ordinance, on or before August 15 of the year before the ordinance is effective, authorize the payment of special assessments in installments. That ordinance shall specify that special assessments are due on the same dates and in the same percentages as installments of real property taxes and that if the total special assessment is less than \$100, it shall be paid in full on or before January 31.

(4) **PERSONAL PROPERTY TAXES.** All taxes on personal property, except those on improvements on leased land, shall be paid in full on or before 5 working days after January 31.

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

(6) **TO WHOM PAYMENTS MADE.** (a) Payments made on or before January 31 and payments of taxes on improvements on leased land that are assessed as personal property shall be made to the taxation district treasurer.

(b) All other payments shall be made to the county treasurer.

(7) **DELINQUENT FIRST INSTALLMENT.** If the first installment of taxes on real property or improvements on leased land is not paid on or before 5 working days after January 31, the entire amount of the taxes remaining unpaid is delinquent as of February 1.

(8) **DELINQUENT 2ND INSTALLMENT.** If the 2nd installment of taxes on real property or improvements on leased land is not paid on or before 5 working days after July 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1 and interest and penalties are due under sub. (11).

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

(b) If any special assessments, special charges and special taxes are entered in the tax roll as charges against a parcel of real property and are delinquent under par. (a), the entire annual amount of real property taxes on that parcel which is unpaid is delinquent as of the day after the due date of the first installment or of the lump-sum payment.

(11) **PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY.** (a) All real property taxes, special charges and special taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the county

treasurer. All special assessments that become delinquent shall be paid, together with interest and penalties charged from the day after the due date of the first installment or of the lump-sum payment.

(b) All personal property taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the taxation district treasurer.

(12) **PAYMENT PRIORITY.** (a) Except as provided in pars. (c) and (d), if a taxation district treasurer or county treasurer receives a payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:

1g. Personal property taxes.

1m. Delinquent utility charges.

1r. Special charges.

2. Special assessments.

3. Special taxes.

4. Real property taxes.

(b) The allocation under par. (a) 1g. to 4. is conclusive for purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies under this section.

(c) Paragraph (a) is not applicable to settlements with respect to payments received by a county treasurer after the county has settled in full for special charges, special assessments, special taxes and real property taxes.

(d) A treasurer, upon receipt of a written request by a taxpayer to do so, shall apply any remaining portion of the payment to personal property taxes after satisfying all other amounts due.

**History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330; 2003 a. 94; 2005 a. 349.

#### 74.12 Multiple installments payment option.

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

(b) In any taxation district which has enacted an ordinance under par. (a), all general property taxes, special assessments, special charges and special taxes shall be collected as provided in this section, rather than as provided in s. 74.11 and except as provided in s. 74.125.

(2) **REQUIRED PROVISIONS OF ORDINANCE.** An ordinance enacted under sub. (1) (a) shall provide that:

(a) Any kind of obligation to which the installment option pertains may be paid in 3 or more installments. Each installment is due on the last day of the month designated.

(b) The first installment shall be paid on or before January 31 and at least 50% of the obligation to which the installment option pertains shall be paid on or before April 30.

(c) All obligations to which the installment option pertains shall be paid by July 31.

(d) Installments of special assessments are due on the same dates and in the same percentages as installments of real property taxes and if the total special assessment is less than \$100, it shall be paid in full on or before January 31.

(3) **MINIMUM PAYMENT, BALANCE PAYABLE.** An ordinance enacted under sub. (1) (a) may establish a minimum payment amount for installments and shall authorize a taxpayer to pay the remaining unpaid balance on any installment payment date.

(4) **PAYMENT DATES UNDER AN ORDINANCE.** All obligations to which the installment option pertains shall be paid in one of the following ways:

(a) In full on or before January 31.

(b) In installments under the ordinance.

**(5) PAYMENT DATES NOT UNDER AN ORDINANCE.** All special assessments to which an installment option does not pertain, special charges and special taxes that are placed in the tax roll shall be paid in full on or before January 31.

**(6) PERSONAL PROPERTY TAXES.** All personal property taxes, except those on improvements on leased land, shall be paid in full on or before 5 working days after January 31.

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

**(7) DELINQUENT FIRST INSTALLMENT.** If the first installment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an installment option pertains is not paid on or before 5 working days after January 31, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of February 1.

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

**(9) DELINQUENT ANNUAL PAYMENT.** (a) If all special assessments to which an installment option does not pertain, special charges, special taxes and personal property taxes that are due under sub. (5) or (6) are not paid in full on or before 5 working days after January 31, the amounts unpaid are delinquent as of February 1.

(b) If any special assessments, special charges or special taxes are entered in the tax roll as charges against a parcel of real property and are delinquent, the entire annual amount of real property taxes on that parcel which is unpaid is delinquent as of February 1.

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

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

**(11) PAYMENT PRIORITY.** (a) Except as provided in pars. (c) and (d), if a taxation district treasurer or county treasurer receives a payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:

- 1g. Personal property taxes.
- 1m. Delinquent utility charges.
- 1r. Special charges.
2. Special assessments.
3. Special taxes.
4. Real property taxes.

(b) The allocation under par. (a) 1g. to 4. is conclusive for purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies under this section.

(c) Paragraph (a) is not applicable to settlements with respect to payments received by a county treasurer after the county has

settled in full for special charges, special assessments, special taxes and real property taxes.

(d) A treasurer, upon receipt of a written request by a taxpayer to do so, shall apply any remaining portion of the payment to personal property taxes after satisfying all other amounts due.

**(12) DELINQUENT TAXES RETURNED; COLLECTION BY COUNTY.**

(a) The taxation district treasurer shall retain the tax roll and make collections through July 31. On or before August 15, the taxation district treasurer shall return the tax roll to the county treasurer. The county treasurer shall collect all returned delinquent real property taxes, special assessments, special charges and special taxes, together with interest and penalty assessed from the previous February 1, as provided under s. 74.47.

(b) The taxation district treasurer shall forward to the county treasurer all real property taxes, special assessments, special charges and special taxes received which were not settled for or retained for the taxation district under s. 74.30.

**History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 2003 a. 94; 2005 a. 349.

**74.125 Public depositories.** The taxation district treasurer or county treasurer, as appropriate, may designate one or more public depositories, among those previously designated under s. 34.05, to which taxpayers may make payments under ss. 74.11 and 74.12. A receipt for such payments issued by a designated public depository has the same legal status as a receipt issued by the taxation district treasurer or county treasurer.

**History:** 2003 a. 94.

**74.13 Taxes paid in advance of levy.** **(1) TREASURER SHALL ACCEPT.** The taxation district treasurer shall accept payment of general property taxes, special assessments, special charges and special taxes in advance of the tax levy, subject to the following:

(a) General property taxes, special assessments, special charges and special taxes may be paid in advance of the levy either by single payment or payment in installments of not less than \$100. The total taxes paid in advance of the levy may not exceed the total taxes previously levied against the property, as shown on the previous tax roll.

(b) Except as provided in sub. (3), general property taxes, special assessments, special charges and special taxes may be paid in advance of the levy during the period from August 1 until the 3rd Monday in December.

(c) The taxation district treasurer shall hold general property taxes, special assessments, special charges and special taxes paid in advance of the levy. Those taxes, assessments and charges are subject to settlement under s. 74.23. Any interest earned prior to settlement under s. 74.23 on general property taxes, special assessments, special charges or special taxes paid in advance of the levy accrues to the taxation district to which the general property taxes, special assessments, special charges or special taxes were paid.

(d) Upon receipt of the tax roll, general property taxes, special assessments, special charges and special taxes which have been paid in advance shall be credited against the general property taxes, special assessments, special charges and special taxes against the property shown in the tax roll. If the total paid general property taxes, special assessments, special charges and special taxes paid in advance exceeds the total shown in the tax roll, the taxation district treasurer shall return the excess to the person who made the advance payment.

**(2) ADVANCE PAYMENT DEPOSITORIES.** The taxation district treasurer may designate one or more public depositories, among those previously designated under s. 34.05, to which taxpayers may make payments in advance of the tax levy. A receipt for a payment in advance of the levy issued by a designated public depository has the same legal status as a receipt issued by the taxation district treasurer.

**(3) ADVANCE PAYMENT WHEN CEASING BUSINESS.** Personal property taxes on property used in a commercial enterprise which is ceasing business may be paid in advance of the tax levy at any time before the 3rd Monday in December of the year in which business ceases.

**History:** 1987 a. 378.

**74.15 Payment of real property taxes by grantor and grantee.** If real property is conveyed and there is no valid written agreement between the grantor and the grantee concerning the payment of real property taxes for the year in which the conveyance is made, the grantor shall pay to the grantee an amount equal to one-twelfth of the taxes assessed against the property for the calendar year preceding the year in which the conveyance is made multiplied by the number of months in the calendar year of the conveyance which have elapsed before the date of the conveyance, including the month in which the conveyance is made if the conveyance occurs after the 15th day of the month.

**History:** 1987 a. 378; 1989 a. 104.

**74.19 Tax receipts.** The county clerk, unless a different official is designated by the county board, shall procure and furnish tax receipts, prescribed under s. 70.09 (3), to each taxation district treasurer in the county. The taxation district treasurer shall use the tax receipts so furnished. If requested under s. 74.09 (3) (g), the taxation district treasurer shall mail a copy of the tax receipt to the requester. This section does not apply to cities authorized to proceed under s. 74.87 or to counties having a population of 500,000 or more.

**History:** 1987 a. 378.

**74.21 Notification of payment of taxes from escrowed funds.** If a person other than the property owner pays to a taxation district or county, from an escrow account funded by the property owner, the real property taxes levied against owner-occupied residential property containing not more than 4 dwelling units, the payer annually shall send written notification of payment of real property taxes to the property owner. The notification shall be sent within 30 days after the last payment of real property taxes by the payer for any year. The notification shall state when the real property taxes were paid and the amount paid.

**History:** 1987 a. 378.

## SUBCHAPTER IV

### SETTLEMENT

**74.23 January settlement. (1) SETTLEMENT.** On or before January 15, the treasurer of each taxation district, except the treasurer of a city authorized to act under s. 74.87, shall settle for all collections received through the last day of the preceding month as follows:

(a) *Special assessments, special charges and special taxes.* The taxation district treasurer shall:

1. Pay to the county treasurer all collections of special assessments or special charges levied under ch. 88.
2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.
3. Retain all collections of special assessments, special charges and special taxes due to the taxation district.
4. Retain all collections of omitted property taxes under s. 70.44, except those subject to sharing under subd. 5.
5. Pay to each taxing jurisdiction within the district its proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes under s. 74.315.

(b) *General property taxes.* After making the distribution under par. (a), the taxation district treasurer shall pay to each taxing jurisdiction within the district its proportionate share of gen-

eral property taxes, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district and each environmental remediation tax incremental district created by the taxation district its proportionate share of general property taxes. The taxation district treasurer shall also distribute to the county the proportionate share of general property taxes for each environmental remediation tax incremental district created by the county.

**(2) APPROVAL OF PAYMENT NOT REQUIRED.** The taxation district treasurer shall make payments required under sub. (1) whether or not the governing body of the taxation district has approved those payments. Following a payment required under sub. (1), the taxation district treasurer shall prepare and transmit a voucher for that payment to the governing body of the taxation district.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 2001 a. 16; 2005 a. 418; 2009 a. 171.

**74.25 February settlement. (1) SETTLEMENT.** On or before February 20, the taxation district treasurer, except the treasurer of a city authorized to proceed under s. 74.87 or the treasurer of a taxation district that has adopted an ordinance under s. 74.12, shall settle for all collections received through the last day of the preceding month and all amounts timely paid under s. 74.69 (1) which were not settled for under s. 74.23 as follows:

(a) *Special assessments, special charges and special taxes.* The taxation district treasurer shall:

1. Pay to the county treasurer all collections of special assessments or special charges levied under ch. 88.
2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under subds. 5. to 8.
3. Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under subds. 5. to 8.
4. Retain all collections of omitted property taxes under s. 70.44, except those subject to sharing under subd. 4m.
- 4m. Pay to each taxing jurisdiction within the district its proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes under s. 74.315.
5. Pay to the secretary of administration all collections of occupational taxes on mink farms, 30% of collections of occupational taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal docks.
6. Pay to the county treasurer 20% of collections of occupational taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of payments for lands under s. 77.84 (2) (b), (bm), and (bp).
7. Retain for the taxation district all collections of occupational taxes on grain storage and petroleum and petroleum products and 70% of collections of occupational taxes on iron ore concentrates and coal docks.
8. Retain for the taxation district 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am).

(b) *General property taxes.* After making the distribution under par. (a), the taxation district treasurer shall do all of the following:

1. Except as provided in subd. 3., pay in full to each taxing jurisdiction within the district all personal property taxes included in the tax roll which have not previously been paid to, or retained by, that taxing jurisdiction, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district and each environmental

remediation tax incremental district created by the taxation district its proportionate share of personal property taxes. The taxation district treasurer shall also distribute to the county the proportionate share of personal property taxes for each environmental remediation tax incremental district created by the county.

2. Pay to each taxing jurisdiction within the district its proportionate share of real property taxes, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district and each environmental remediation tax incremental district created by the taxation district its proportionate share of real property taxes. The taxation district treasurer shall also distribute to the county the proportionate share of real property taxes for each environmental remediation tax incremental district created by the county.

3. Pay to each taxing jurisdiction within the district its proportionate share of taxes on improvements on leased land, except that the treasurer shall pay the state's proportionate share to the county and except the taxation district may pay in full all taxes on improvements on leased land, as provided with subd. 1. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of taxes on improvements on leased land.

(2) APPROVAL OF PAYMENT NOT REQUIRED. The taxation district treasurer shall make payments required under sub. (1) whether or not the governing body of the taxation district has approved those payments. Following a payment required under sub. (1), the taxation district treasurer shall prepare and transmit a voucher for such payment to the governing body of the taxation district.

(3) RETURN OF TAX ROLL. After completing the settlement procedures required under sub. (1), the taxation district treasurer shall transfer the tax roll to the county treasurer as provided under s. 74.43 (1).

(4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER. The taxation district treasurer shall forward to the county treasurer all real property taxes, special assessments, special charges and special taxes received which were not settled for or retained for the taxation district.

**History:** 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171; 2013 a. 54, 81.

**74.27 March settlement between counties and the state.** On or before March 15, the county treasurer shall send to the secretary of administration the state's proportionate shares of taxes under ss. 74.23 (1) (b) and 74.25 (1) (b) 1. and 2.

**History:** 1991 a. 39; 2003 a. 33.

**74.29 August settlement. (1)** On or before August 20, the county treasurer shall pay in full to the proper treasurer all real property taxes, including taxes offset by the credit under s. 79.10 (5), and special taxes included in the tax roll which have not previously been paid to, or retained by, the proper treasurer. A county may, by resolution adopted by the county board, direct the county treasurer to pay in full to the proper treasurer all special assessments and special charges included in the tax roll which have not previously been paid to, or retained by, the proper treasurer.

(2) On or before August 20, a taxation district treasurer who has not paid in full all taxes on improvements on leased land under s. 74.25 (1) (b) 1. or under s. 74.30 (1) or (2) shall pay in full to each taxing jurisdiction within the district all taxes on improvements on leased land included in the tax roll which have not previously been paid to, or retained by, the taxing jurisdiction, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of taxes on improvements on leased land.

**History:** 1987 a. 378; 1991 a. 39, 269; 2005 a. 241.

**74.30 Settlement in certain taxation districts.** The treasurer of a taxation district which has enacted an ordinance under s. 74.12 shall settle under this section.

(1) FEBRUARY SETTLEMENT. On or before February 20, the taxation district treasurer shall do all of the following:

(a) Pay to the county treasurer all collections of special assessments or special charges levied under ch. 88.

(b) Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

(c) Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, woodland and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

(d) Retain all collections of omitted property taxes under s. 70.44, except those subject to sharing under par. (dm).

(dm) Pay to each taxing jurisdiction within the district its proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes under s. 74.315.

(e) Pay to the secretary of administration all collections of occupational taxes on mink farms, 30% of collections of occupational taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal docks.

(f) Pay to the county treasurer 20% of collections of occupational taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of payments for lands under s. 77.84 (2) (b), (bm), and (bp).

(g) Retain for the taxation district all collections of occupational taxes on grain storage and petroleum and petroleum products and 70% of collections of occupational taxes on iron ore concentrates and coal docks.

(h) Retain for the taxation district 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am).

(i) Except as provided in par. (k), pay in full to each taxing jurisdiction within the district all personal property taxes included in the tax roll which have not previously been paid to, or retained by, each taxing jurisdiction, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district and each environmental remediation tax incremental district created by the taxation district its proportionate share of personal property taxes. The taxation district treasurer shall also distribute to the county the proportionate share of personal property taxes for each environmental remediation tax incremental district created by the county.

(j) Pay to each taxing jurisdiction within the district its proportionate share of real property taxes, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district and each environmental remediation tax incremental district created by the taxation district its proportionate share of real property taxes. The taxation district treasurer shall also distribute to the county the proportionate share of real property taxes for each environmental remediation tax incremental district created by the county.

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

**(1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before March 15, the county treasurer shall send to the secretary of administration the state's proportionate shares of taxes under sub. (1) (i) and (j).

**(2) SUBSEQUENT SETTLEMENTS.** On or before the 15th day of each month following the month in which an installment payment of real property taxes is required by the ordinance, the taxation district treasurer shall do all of the following:

(a) Pay to the proper treasurer all collections of delinquent special assessments, special charges and special taxes not previously settled for, as directed by sub. (1) (a) to (h).

(b) Pay to each taxing jurisdiction within the district its proportionate share of real property taxes collected, except that the taxation district treasurer shall pay the state's proportionate share to the county, and the county treasurer shall settle for that share under s. 74.29. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district and each environmental remediation tax incremental district created by the taxation district its proportionate share of real property taxes. The taxation district treasurer shall also distribute to the county the proportionate share of real property taxes for each environmental remediation tax incremental district created by the county.

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

**(3) APPROVAL OF PAYMENT NOT REQUIRED.** The taxation district treasurer shall make payments required under subs. (1) and (2) whether or not the governing body of the taxation district has approved those payments. Following a payment required under subs. (1) and (2), the taxation district treasurer shall prepare and transmit a voucher for that payment to the governing body of the taxation district.

**History:** 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171; 2013 a. 54, 81; 2013 a. 151 s. 28.

**74.31 Failure to settle timely.** If the taxation district treasurer or county treasurer does not settle as required under ss. 74.23 to 74.30:

**(1) INTEREST CHARGE.** The taxation district or county which has not settled shall pay 12% annual interest on the amount not timely paid to the taxing jurisdiction, including this state, to which money is due, calculated from the date settlement was required.

**(2) PENALTY.** The taxing jurisdiction, including this state, to which money is due may demand, in writing, payment from the taxation district or county which has not settled. If, within 3 days after receipt of a written demand, settlement is not made, the taxation district or county shall pay the taxing jurisdiction, including this state, making the demand a 5% penalty on the amount remaining unpaid.

**History:** 1987 a. 387; 1991 a. 39.

**74.315 Omitted property. (1) SUBMISSION.** No later than October 1 of each year, the taxation district clerk shall submit to the department of revenue, on a form prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be included on the taxation district's next tax roll, if the total of all such taxes exceeds \$5,000.

**(2) EQUALIZED VALUATION.** After receiving the form under sub. (1), but no later than November 15, the department of revenue shall determine the amount of any change in the taxation district's equalized valuation that results from considering the valuation represented by the taxes described under sub. (1). The department's determination under this subsection is subject to review only under s. 227.53.

**(3) NOTICE AND DISTRIBUTION.** If the department of revenue determines under sub. (2) that the taxation district's equalized val-

uation changed as a result of considering the valuation represented by the taxes described under sub. (1), the department shall notify the taxation district and the taxation district shall distribute the resulting collections under ss. 74.23 (1) (a) 5., 74.25 (1) (a) 4m., and 74.30 (1) (dm).

**History:** 2009 a. 171.

## SUBCHAPTER V

### ADJUSTMENT

**74.33 Sharing and charging back of taxes due to palpable errors. (1) GROUNDS.** After the tax roll has been delivered to the treasurer of the taxation district under s. 74.03, the governing body of the taxation district may refund or rescind in whole or in part any general property tax shown in the tax roll, including agreed-upon interest, if:

(a) A clerical error has been made in the description of the property or in the computation of the tax.

(b) The assessment included real property improvements which did not exist on the date under s. 70.10 for making the assessment.

(c) The property is exempt by law from taxation, except as provided under sub. (2).

(d) The property is not located in the taxation district for which the tax roll was prepared.

(e) A double assessment has been made.

(f) An arithmetic, transpositional or similar error has occurred.

**(2) EXCEPTIONS.** The governing body of a taxation district may not refund or rescind any tax under this section if the alleged error may be appealed under s. 70.995 (8) (c) or if the alleged error is solely that the assessor placed a valuation on the property that is excessive.

**(3) CHARGING BACK AND SHARING TAXES.** If an error under sub. (1) has been discovered, the governing body of the taxation district shall proceed under s. 74.41.

**History:** 1987 a. 378; 1991 a. 39; 1993 a. 307; 1995 a. 408.

A potential error in classifying a mobile home as real, not personal, property was not a clerical error under sub. (1) (a), nor could it be considered to be the inclusion of a real property improvement that did not exist under sub. (1) (b), as the property did exist. *Ahrens v. Town of Fulton*, 2000 WI App 268, 240 Wis. 2d 124, 621 N.W.2d 643, 99–2466.

Affirmed on other grounds. 2002 WI 29, 251 Wis.2d 135, 641 N.W.2d 423, 99–2466.

**74.35 Recovery of unlawful taxes. (1) DEFINITIONS.** In this section “unlawful tax” means a general property tax with respect to which one or more errors specified in s. 74.33 (1) (a) to (f) were made. “Unlawful tax” does not include a tax in respect to which the alleged defect is solely that the assessor placed a valuation on the property that is excessive.

**(2) CLAIM AGAINST TAXATION DISTRICT. (a)** A person aggrieved by the levy and collection of an unlawful tax assessed against his or her property may file a claim to recover the unlawful tax against the taxation district which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.

2. State the alleged circumstances giving rise to the claim, including the basis for the claim as specified in s. 74.33 (1) (a) to (e).

3. State as accurately as possible the amount of the claim.

4. Be signed by the claimant or his or her agent.

5. Be served on the clerk of the taxation district in the manner prescribed in s. 801.11 (4).

**(2m) EXCLUSIVE PROCEDURE.** A claim that property is exempt, other than a claim that property is exempt under s. 70.11 (21) or (27), may be made only in an action under this section. Such a claim may not be made by means of an action under s. 74.33 or an action for a declaratory judgment under s. 806.04.

**(3) ACTION ON CLAIM. (a)** In this subsection, to “disallow” a claim means either to deny the claim in whole or in part or to fail

to take final action on the claim within 90 days after the claim is filed.

(b) The taxation district shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district determines that an unlawful tax has been paid and that the claim for recovery of the unlawful tax has complied with all legal requirements, the governing body shall allow the claim. The taxation district treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by certified or registered mail that the claim is disallowed.

**(4) INTEREST.** The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8% per month.

**(5) LIMITATIONS ON BRINGING CLAIMS.** (a) Except as provided under par. (b), a claim under this section shall be filed by January 31 of the year in which the tax is payable.

(b) A claim under this section for recovery of taxes paid to the wrong taxation district shall be filed within 2 years after the last date specified for timely payment of the tax under s. 74.11, 74.12 or 74.87.

(c) No claim may be filed or maintained under this section unless the tax for which the claim is filed, or any authorized installment payment of the tax, is timely paid under s. 74.11, 74.12 or 74.87.

(d) No claim may be made under this section based on the contention that the tax was unlawful because the property is exempt from taxation under s. 70.11 (21) or (27).

**(6) COMPENSATION FOR TAXATION DISTRICT.** If taxes are refunded under sub. (3), the governing body of the taxation district may proceed under s. 74.41.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 1997 a. 237; 2007 a. 19.

This section only authorizes courts to determine whether a taxpayer is exempt from taxes already paid, not taxes that might be assessed in the future. Tax exempt status, once granted, is not automatic. It is subject to continuing review, a notion inconsistent with a declaration that property is exempt from future property taxes. *Northwest Wisconsin Community Services Agency, Inc. v. City of Montreal*, 2010 WI App 119, 328 Wis. 2d 760, 789 N.W.2d 392, 09–2568.

**74.37 Claim on excessive assessment. (1) DEFINITION.** In this section, a “claim for an excessive assessment” or an “action for an excessive assessment” means a claim or action, respectively, by an aggrieved person to recover that amount of general property tax imposed because the assessment of property was excessive.

**(2) CLAIM.** (a) A claim for an excessive assessment may be filed against the taxation district, or the county that has a county assessor system, which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.
2. State the alleged circumstances giving rise to the claim.
3. State as accurately as possible the amount of the claim.
4. Be signed by the claimant or his or her agent.
5. Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner prescribed in s. 801.11 (4) by January 31 of the year in which the tax based upon the contested assessment is payable.

**(3) ACTION ON CLAIM.** (a) In this subsection, to “disallow” a claim means either to deny the claim in whole or in part or to fail to take final action on the claim within 90 days after the claim is filed.

(b) The taxation district or county that has a county assessor system shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district or county that has a county assessor system determines that a tax has been paid which was based on an excessive assessment, and that the claim for an excessive assessment has complied with all legal requirements, the governing body shall allow the claim. The taxation district or county treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district or county disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by registered or certified mail that the claim is disallowed.

**(4) CONDITIONS.** (a) No claim or action for an excessive assessment may be brought under this section unless the procedures for objecting to assessments under s. 70.47, except under s. 70.47 (13), have been complied with. This paragraph does not apply if notice under s. 70.365 was not given.

(b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid under s. 74.11 or 74.12.

(c) No claim or action for an excessive assessment may be brought or maintained under this section if the assessment of the property for the same year is contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85. No assessment may be contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85 if a claim is brought and maintained under this section based on the same assessment.

**NOTE:** The supreme court in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, held the amendment of par. (c) by 2007 Wis. Act 86 to be unconstitutional and severed from the remainder of the statute. Prior to the amendment by Act 86, par. (c) read:

(c) No claim or action for an excessive assessment may be brought or maintained under this section if the assessment of the property for the same year is contested under s. 70.47 (13) or 70.85. No assessment may be contested under s. 70.47 (13) or 70.85 if a claim is brought and maintained under this section based on the same assessment.

(d) No claim or action for an excessive assessment may be brought or maintained under this section if the taxation district in which the property is located enacts an ordinance under s. 70.47 (7) (c) or if the 1st class city in which the property is located enacts an ordinance under s. 70.47 (16) (c), except that this paragraph does not apply if the taxation district or the 1st class city did not comply with s. 70.365.

**NOTE:** The supreme court in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, held the creation of par. (d) by 2007 Wis. Act 86 to be unconstitutional and severed from the remainder of the statute.

**(5) INTEREST.** The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest at the average annual discount rate determined by the last auction of 6-month U.S. treasury bills before the objection per day for the period of time between the time when the tax was due and the date that the claim was paid.

**(6) EXCEPTION.** This section does not apply in counties with a population of 500,000 or more.

**NOTE:** The supreme court in *Nankin v. Village of Shorewood*, 2001 WI 92, 245 Wis. 2d 86, 630 N.W.2d 141, held sub. (6) to be unconstitutional and severed from the remainder of the statute.

**(7) COMPENSATION.** If taxes are refunded under sub. (3), the governing body of the taxation district or county that has a county assessor system may proceed under s. 74.41.

**History:** 1987 a. 378; 1989 a. 104; 1993 a. 292; 1995 a. 408; 2007 a. 86.

Sections 70.47 (13), 70.85, and 74.37 provide the exclusive method to challenge a municipality’s bases for assessment of individual parcels. All require appeal to the board of review prior to court action. There is no alternative procedure to challenge an assessment’s compliance with the uniformity clause. *Hermann v. Town of Delavan*, 215 Wis. 2d 370, 572 N.W.2d 855 (1998), 96–0171.

Sub. (6) is unconstitutional and severed from the remainder of the section. *Nankin v. Village of Shorewood*, 2001 WI 92, 245 Wis. 2d 86, 630 N.W.2d 141, 99–1058.



Claimants who never received notice of a changed assessment under s. 70.365 were exempt from the obligation to proceed before the board of review. However, they were required to meet the January 31 filing date in sub. (2), regardless of the fact that they never received the notice. *Reese v. City of Pewaukee*, 2002 WI App 67, 252 Wis. 2d 361, 642 N.W.2d 596, 01–0850.

While certiorari review of an assessment is limited to the review of the board of assessment's record, sub. (3) (d) allows the court to proceed without regard to any determination made at an earlier proceeding. The assessor's assessment is presumed correct only if the challenging party does not present significant contrary evidence. The court may hear new evidence and can enter a judgment if it is in the best interest of the parties. *Bloomer Housing Limited Partnership v. City of Bloomer*, 2002 WI App 252, 257 Wis. 2d 883, 653 N.W.2d 309, 01–3495.

After *Nankin*, the state-wide application of this section must prevail over any statutes that would defeat its implementation. Special rules help harmonize provisions that were once fully compatible with this section but, as a result of *Nankin*, conflict with this section. *U.S. Bank National Association v. City of Milwaukee*, 2003 WI App 220, 267 Wis. 2d 718, 672 N.W.2d 722, 03–0724.

When a taxpayer brings an action to recover excessive taxes under this section, the least favorable outcome for the taxpayer, and the best possible outcome for the taxation authority, is for the court to conclude there were no excessive taxes. The court cannot impose a greater tax burden than the one the taxation authority already agreed to when it accepted the taxpayer's payment. Although the court need not defer to the board of review's determination, and there is a statutory presumption that the assessor's determination is correct, when the board of review reduces the original assessment the court cannot reinstate the assessor's original assessment. *Trailwood Ventures, LLC v. Village of Kronenwetter*, 2009 WI App 18, 315 Wis. 2d 791, 762 N.W.2d 841, 08–1221.

When a city assessor correctly applies the Property Assessment Manual and statutes, and there is no significant evidence to the contrary, courts will reject a party's challenge to the assessment. *Allright Properties, Inc. v. City of Milwaukee*, 2009 WI App 46, 317 Wis. 2d 228, 767 N.W.2d 567, 08–0510.

Under s. 70.49 (2), each assessment "shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed." For a taxpayer to challenge the assessment, the taxpayer is required to present sufficient evidence to persuade the circuit court that the assessed value is probably not the fair market value of the property. A failure to provide that persuasive evidence would entitle the city to judgment based on the statutory presumption. *Bonstores Realty One, LLC v. City of Wauwatosa*, 2013 WI App 131, 351 Wis. 2d 439, 839 N.W.2d 893, 12–1754.

Under sub. (4), a taxpayer must challenge an assessment in front of the board of review before filing an excessive assessment claim, unless the taxing authority failed to provide a notice of assessment under circumstances where notice was required. Under s. 70.365, a notice of assessment is required only when the property's assessed value has changed. After reading these statutes, it should have been clear to the taxpayer that: 1) because it did not receive a notice of assessment, its property's assessed value for 2011 would be unchanged from 2010; and 2) if the taxpayer wanted to challenge the 2011 assessment, it needed to object before the board of review. These requirements did not violate the taxpayer's rights to due process. *Northbrook Wisconsin, LLC v. City of Niagara*, 2014 WI App 22, 352 Wis. 2d 657, 843 N.W.2d 851, 13–1322.

Under sub. (3) (b), a taxing district has 90 days after a claim for excessive assessment has been filed to either allow it or disallow it. If the taxing authority fails to act on the claim within 90 days, the claim is deemed disallowed under sub. (3) (a). A statutory limitation period does not commence once a claim is deemed disallowed under a statute that requires receipt of notice of the disallowance to trigger the limitation period. As the claimant in this case never received notice of the disallowance of its claim by certified or registered mail, the 90-day limitation period was not triggered and the action was timely commenced. *Walgreen Co. v. City of Oshkosh*, 2014 WI App 54, 354 Wis. 2d 17, 848 N.W.2d 314, 13–1610.

Over Assessed? Appealing Home Tax Assessments. McAdams. Wis. Law. July 2011.

**74.39 Court-ordered reassessment.** (1) COURT MAY ORDER. Except as provided in sub. (3), in any action under s. 74.35 (3) or 74.37 (3), if the court determines that a reassessment of the property upon which the taxes were paid is necessary, the court, before entering judgment, shall continue the action to permit reassessment of the property. If, based on the reassessment, the court determines that the amount of taxes paid by the plaintiff is not excessive, judgment shall be entered for the defendant. If, based on the reassessment, the court determines that the amount of taxes paid by the plaintiff is excessive, judgment shall be entered for the plaintiff for the amount of the excessive taxes paid.

(2) CHALLENGE OF REASSESSMENT. The validity of a reassessment under sub. (1) may be challenged under s. 75.54. A reassessment under s. 75.54 shall be made by the assessor of the assessment district in which the property to be reassessed is located.

(3) EXCEPTION. The court may proceed to judgment without ordering a reassessment under sub. (1), if the court finds that to do so is in the best interests of all parties to the action and if the court is able to determine the amount of unlawful taxes with reasonable certainty.

**History:** 1987 a. 378.

When a court finds an assessment excessive, under sub. (3) it must order a reassessment unless it finds that: 1) proceeding to judgment is in the parties' best interests; and 2) the court is able to determine the amount of unlawful taxes with reasonable certainty. In this case, the circuit court made both of these findings but failed to explain the reasoning behind its decision. When a circuit court fails to explain its rea-

soning, the appellate court may search the record to determine whether it supports the court's discretionary decision. *West Capitol, Inc. v. Village of Sister Bay*, 2014 WI App 52, 354 Wis. 2d 130, \_\_\_ N.W.2d \_\_\_, 13–1458.

**74.41 Charging back refunded or rescinded taxes; sharing certain collected taxes.** (1) SUBMISSION OF REFUNDED OR RESCINDED TAXES TO DEPARTMENT. By October 1 of each year, the clerk of a taxation district may submit to the department of revenue, on a form prescribed by the department of revenue, a listing of all general property taxes on the district's tax roll which, subject to sub. (2), meet any of the following conditions:

(a) Have been refunded to taxpayers under s. 70.511.  
(b) Have been rescinded or refunded to taxpayers under s. 74.33.

(bm) Have been refunded or collected under s. 70.43.

(bn) Have been rescinded or refunded to taxpayers under s. 70.74 or 75.25 (2).

(c) Have been refunded to taxpayers under s. 74.35 or 74.37.

(d) Have been corrected under s. 70.73 (1m).

(2) AMOUNT REQUIRED FOR SUBMISSION. A tax may be included on a form submitted under sub. (1) only if one of the following applies:

(a) The tax and all other taxes under sub. (1) which are levied for the same year and which are listed on the same form total at least \$5,000.

(b) The tax under sub. (1) for any single description of property in the tax roll for any one year is \$500 or more.

(3) EFFECT ON EQUALIZED VALUE DETERMINED. The department of revenue shall, by the November 15 following submission of the form under sub. (1), determine the amount of the change, if any, in the equalized valuation of the taxation district resulting from a consideration of the valuation represented by the taxes under sub. (1). The determination of the department of revenue under this subsection is reviewable only under s. 227.53.

(4) AMOUNT DETERMINED. If the department of revenue determines under sub. (3) that the equalized value of the taxation district is changed as a result of consideration of the valuation represented by the taxes under sub. (1), the department of revenue shall do one of the following:

(a) Adjust the equalized value of the taxation district under s. 70.57.

(b) Determine the amount of rescinded or refunded taxes to be charged back to, and collected from, each taxing jurisdiction for which taxes were collected by the taxation district, and determine the amount of taxes collected under s. 74.33 to be shared with each taxing jurisdiction for which taxes were collected by the taxation district. Except for interest on refunds under s. 70.511 (2) (b) that is paid with respect to property that was assessed under s. 70.995 and that is not paid by the department of administration under s. 70.511 (2) (bm), the amount determined may not include any interest.

(5) NOTICE AND PAYMENT. (a) The department of revenue shall certify to the clerk of the taxation district the amount determined under sub. (4) (a) or (b) and shall furnish a copy of the certification to each affected taxing jurisdiction.

(b) Each taxing jurisdiction to which an amount is charged back under sub. (4) (b) shall pay the amount certified under par. (a) to the taxation district treasurer by February 15 of the year following the determination under sub. (3). By February 15 of the year following the determination under sub. (3), the taxation district treasurer shall pay the amounts to be shared with other taxing jurisdictions.

(6) NO EFFECT ON MILL RATE LIMITS. A tax levied by a taxation jurisdiction to fund an amount which the taxing jurisdiction is required to pay under sub. (5) shall not be considered in determining whether the taxing jurisdiction is in compliance with any statutorily imposed mill rate limit.

**History:** 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2005 a. 405.

**74.42 Charge back of personal property taxes; subsequent distributions.** (1) **CHARGE BACK.** No earlier than February 2 and no later than April 1, the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district, except this state, its proportionate share of those personal property taxes for which the taxation district settled in full the previous year, which were delinquent at the time of settlement, which have not been collected in the intervening year, and which remain delinquent, if the taxes are owed by an entity that has ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll. At the same time, if there are charge-backs, the taxation district treasurer shall charge back to the county the state's proportionate share of those taxes. No later than the first May 1 after receipt of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district treasurer the amount due, and the state shall pay to the proper county treasurer the amount due.

(2) **SUBSEQUENT DISTRIBUTIONS.** An amount equal to any delinquent personal property taxes charged back under sub. (1) which are subsequently collected by the taxation district, minus the cost of collecting those taxes, shall be proportionately distributed to each taxing jurisdiction to which the delinquent taxes were charged back under sub. (1). Distributions under this subsection shall be made on May 15, August 15, November 15 and February 15.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 1995 a. 278; 2009 a. 171.

## SUBCHAPTER VI

### RETURN AND COLLECTION OF DELINQUENT TAXES

**74.43 Return of unpaid taxes, special assessments and special charges.** (1) **DELIVERY OF TAX ROLL.** Except as provided in s. 74.12, on or before February 20, the taxation district treasurer, except the treasurer of a city authorized to act under s. 74.87, shall transfer the tax roll to the county treasurer. The tax roll transferred to the county treasurer shall meet all of the following conditions:

(a) Contain all information required under s. 70.65 (2) (a) to (d) and (f).

(b) Conform with the format required by the department of revenue under s. 70.09 (3).

(c) Reflect all payments received by the taxation district treasurer.

(2) **CORRECTION OF PROPERTY DESCRIPTION.** If the county treasurer discovers any error or inadequacy in the description of any property in the tax roll, he or she may correct the description in the tax roll at any time prior to issuance of the tax certificate under s. 74.57. If the county treasurer corrects a description of property, he or she shall keep a record identifying the place where each correction is made, briefly describing the correction and specifying the date when the correction was made.

(3) **COUNTY TREASURER TO ACCEPT UNPAID TAXES.** If the roll is delivered under sub. (1), the county treasurer shall accept all unpaid real property taxes, special assessments, special charges and special taxes contained in the tax roll.

**History:** 1987 a. 378; 1991 a. 39.

**74.45 Certificate of delinquent taxes; endorsement of treasurer's bond.** (1) **CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER.** After the taxation district treasurer transfers the tax roll under s. 74.12 or 74.43, the county treasurer shall prepare a certificate of the amount that is delinquent on real property and the amount that is not delinquent but payable in subsequent installments on real property and the amount of delinquent special assessments, special charges and special taxes.

(2) **ENDORSEMENT OF TAXATION DISTRICT TREASURER'S BOND.** After the taxation district treasurer has fulfilled the requirements for settlement with the county under s. 74.25 or 74.30, the county treasurer if requested to do so, shall endorse the bond of the tax-

ation district treasurer executed under s. 70.67 (1) as satisfied and paid. The endorsement fully discharges the taxation district treasurer and his or her sureties from the obligations of the bond, unless the return of the taxation district treasurer under s. 74.43 is false. If the return is false, the bond continues in force and the taxation district treasurer and his or her sureties are subject to action upon the bond for all deficiencies and damages resulting from the false return.

**History:** 1987 a. 378; 1991 a. 39.

**74.47 Interest and penalty on delinquent amounts.**

(1) **INTEREST.** The interest rate on delinquent general property taxes, special charges, special assessments and special taxes included in the tax roll for collection is one percent per month or fraction of a month.

(2) **PENALTY ALLOWED.** (a) Any county board and the common council of any city authorized to act under s. 74.87 may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the interest under sub. (1), on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll.

(b) Any ordinance enacted under par. (a) may specify that the penalty under this subsection shall apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of the ordinance.

(3) **DISTRIBUTION.** (a) All interest and penalties collected by the county treasurer on payments of real property taxes and special taxes shall be retained by the county treasurer for the county.

(b) All interest and penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which settles for unpaid special assessments and special charges under s. 74.29 shall be retained by the county treasurer for the county.

(c) All interest on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges under s. 74.29 shall, along with the delinquent amounts that have been paid, be paid to the taxing jurisdiction which assessed the special assessment or special charge as follows:

1. If collected on or before July 31, as part of the settlement under s. 74.29.

2. If collected after July 31 and before issuance of the tax certificate under s. 74.57, on or before September 15.

(d) All interest and penalties on delinquent general property taxes, special assessments, special charges and special taxes collected on or before July 31 by the treasurer of a taxation district which has enacted an ordinance under s. 74.12 shall be retained by the taxation district treasurer for the taxation district.

(e) All interest and penalties on payments of delinquent personal property taxes collected by the taxation district treasurer shall be retained by the taxation district treasurer for the taxation district.

(f) All penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges shall be retained by the county treasurer for the county.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39.

**74.485 Charge for converting agricultural land.**

(1) **DEFINITION.** In this section, "agricultural land" has the meaning given in s. 70.32 (2) (c) 1g.

(2) **CONVERSION CHARGE.** Except as provided in sub. (4), a person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation district in which the land is located, shall pay a conversion charge to the county in which the land is located in an amount, calculated by the county treasurer, that is equal to the number of acres converted multiplied

by the amount of the difference between the average fair market value of an acre of agricultural land sold in the county in the year before the year that the person converts the land, as determined under sub. (3), and the average equalized value of an acre of agricultural land in the county in the year before the year that the person converts the land, as determined under sub. (3), multiplied by the following:

- (a) Five percent, if the converted land is more than 30 acres.
- (b) Seven and one-half percent, if the converted land is 30 acres or less but at least 10 acres.
- (c) Ten percent, if the converted land is less than 10 acres.

**(3) VALUE DETERMINATION.** Annually, the department of revenue shall determine the average equalized value of an acre of agricultural land in each county in the previous year, as provided under s. 70.57, and the average fair market value of an acre of agricultural land sold in each county in the previous year based on the sales in each county in the previous year of parcels of agricultural land that are 38 acres or more to buyers who intend to use the land as agricultural land.

**(4) EXCEPTIONS AND DEFERRAL.** (a) A person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r) is not subject to a conversion charge under sub. (2) if the converted land may be assessed as undeveloped under s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m., as productive forest land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7. or if the amount of the conversion charge determined under sub. (2) represents less than \$25 for each acre of converted land.

(b) If a person owes a conversion charge under sub. (2), the treasurer of the county in which the person's land is located may defer payment of the conversion charge to the succeeding taxable year if the person demonstrates to the assessor of the taxation district in which the land is located that the person's land will be used as agricultural land in the succeeding taxable year. A person who receives a deferral under this paragraph is not subject to the conversion charge under sub. (2) related to the deferral, if the person's land is used as agricultural land in the succeeding taxable year. If the land of a person who receives a deferral under this paragraph is not used as agricultural land in the succeeding taxable year, the person shall pay the conversion charge with interest at the rate of 1% a month, or fraction of a month, from the date that the treasurer granted a deferral to the date that the conversion charge is paid.

**(5) PAYMENT.** Except as provided in sub. (4), a person who owes a conversion charge under sub. (2) shall pay the conversion charge to the county in which the person's land related to the conversion charge is located no later than 30 days after the date that the conversion charge is assessed. A conversion charge that is not paid on the date it is due is considered delinquent and shall be paid with interest at the rate of 1% a month, or fraction of a month, from the date that the conversion charge is assessed to the date that the conversion charge is paid. The county shall collect an unpaid conversion charge as a special charge against the land related to the conversion charge.

**(6) DISTRIBUTION.** A county that collects a conversion charge under this section shall distribute 50% of the amount of the conversion charge to the taxation district in which the land related to the conversion charge is located. If the land related to the conversion charge is located in 2 or more taxation districts, the county shall distribute 50% of the amount of the conversion charge to the taxation districts in proportion to the equalized value of the land related to the conversion charge that is located in each taxation district. A taxation district shall distribute 50% of any amount it receives under this subsection to an adjoining taxation district, if the taxation district in which the land related to the conversion charge is located annexed the land related to the conversion charge from the adjoining taxation district in either of the 2 years preceding a distribution under this subsection.

**(7) NOTICE.** A person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who sells the land shall notify the buyer of the land of all of the following:

- (a) That the land has been assessed as agricultural land under s. 70.32 (2r).
- (b) Whether the person who owns the land and who is selling the land has been assessed a conversion charge under sub. (2) related to the land.
- (c) Whether the person who owns the land and who is selling the land has been granted a deferral under sub. (4) related to the land.

**(8) TAXATION DISTRICT ASSESSOR.** The assessors of the taxation districts located in the county shall inform the county treasurer and the real property lister of all sales of agricultural land located in the county. No later than 15 days after the board of review has adjourned, the assessors shall also deliver to the county treasurer all information necessary to compute the conversion charges assessed under this section.

**(9) ADMINISTRATION.** The county in which the land as described in sub. (1) is located shall administer the conversion charge under this section.

**History:** 2001 a. 109; 2003 a. 33; 2007 a. 210.

#### 74.49 Payment of delinquent taxes in installments.

**(1) INSTALLMENTS ALLOWED.** Delinquent property taxes, special assessments, special charges and special taxes may be paid to the appropriate treasurer in partial payments of not less than \$20, unless the treasurer agrees to accept a lower amount.

**(2) PRINCIPAL AND INTEREST.** (a) The treasurer shall determine that portion of a partial payment to be applied as principal by dividing the amount of the partial payment by a figure which is the sum of one plus a figure which is the product of the number of months of delinquency, as determined under s. 74.11, 74.12 or 74.87:

- 1. Times 0.01, if no penalty under s. 74.47 (2) applies; or
- 2. Times a decimal which reflects the applicable percentage, if a penalty under s. 74.47 (2) applies.

(b) The amount of the payment that is in excess of the amount of principal determined under par. (a) is the interest and penalty accrued from the date of the delinquency on the amount of the partial payment which is principal. After any partial payment is made, subsequent determinations of interest and penalty shall be computed only on the unpaid balance of the principal, from the date of the delinquency as determined under s. 74.11, 74.12 or 74.87.

**History:** 1987 a. 378; 1991 a. 39.

#### 74.51 Discharge of delinquent taxes. (1) PAYMENT TO DISCHARGE DELINQUENCY.

Any person may, at any time before issuance of a tax certificate under s. 74.57, discharge delinquent real property taxes, special assessments, special charges or special taxes on real property by paying the delinquent amounts, together with interest and any penalty provided under s. 74.47 (2).

**(2) RECEIPTS FOR TAXES PAID.** After a payment is made under sub. (1), the treasurer shall execute duplicate receipts showing the name of the person making the payment, the date of the payment, the description of the property upon which the payment was made and the amount paid. One copy of the receipt shall be delivered to the person making the payment and the other copy filed in the treasurer's office.

**History:** 1987 a. 378.

#### 74.53 Personal liability for delinquent taxes and other costs. (1) RECOVERY OF TAXES AND COSTS AGAINST PERSONS.

Except as provided in subs. (3) and (5), a county or a municipality may bring a civil action against a person to recover any of the following amounts that are included in the tax roll for collection and any of the amounts under pars. (b) and (c) that are not included in the tax roll for collection:

(a) Delinquent real property taxes, special charges, special assessments and special taxes, not including amounts under pars. (b) and (c), that were delinquent during the period that the person owned the property.

(b) The cost of razing and removing property and restoring the site to a dust-free and erosion-free condition incurred under s. 66.0413 (1) (br) 2., (f), (g) or (i), (2) (d) or (4) or of filling an excavation incurred under s. 66.0427 if the person owned the property when the property was razed and removed and the site restored or the excavation was filled, or if the person owned the property while the order to raze the property was recorded in the register of deeds office.

(c) The cost of abating a public nuisance under s. 254.595 or 823.04 if the person owned the property when the public nuisance was abated.

(2) CO-OWNER LIABILITY. Co-owners of property are jointly and severally liable for the payment of real property taxes, assessments or costs collectible under sub. (1).

(3) LIMITATION. A county or a city authorized to act under s. 74.87 may not proceed against any person under sub. (1) for amounts under sub. (1) (a) unless the property against which the amounts are levied in the tax roll is included in a tax certificate issued under s. 74.57.

(4) RECOVERY LIMITED. A county or a municipality that proceeds against a property owner under this section may not recover more than the amount owed plus interest and penalties.

(5) PRIOR APPROVAL; NOTICE. No action may be commenced under sub. (1) for the amounts under sub. (1) (a) unless it is approved by the county board or the governing body of the municipality. The clerk shall mail, to the last-known address of the person against whom an action is proposed to be commenced, advance written notice of the time and place the county board will meet to consider approval of legal action. A county board or the governing body of the municipality may abrogate its duty to approve and notice each action to be commenced under sub. (1) by adopting an ordinance waiving the duty and specifying procedures by which an action under sub. (1) may be commenced.

(6) ACTION BY TAXING JURISDICTION. A taxing jurisdiction may bring a civil action under this section against a person to recover special assessments as defined in s. 75.36 (1) and special charges levied by it for which the county or municipality did not settle in full or which were not fully paid by proceeds distributed under s. 75.05 or 75.36. Any amount recovered in an action under this subsection shall be reported to the county or city treasurer, who shall subtract it from the amount owed for purposes of sub. (4).

(7) APPOINTMENT OF RECEIVER. A court may appoint a receiver to take charge of property included in a tax certificate under s. 74.57 if a county or a city authorized to act under s. 74.87 proceeds against the owner of the property under this section. The receiver shall manage the property, collect rents and apply income to the payment of delinquent real property taxes.

**History:** 1987 a. 378; 1989 a. 104, 347, 359; 1993 a. 27, 382, 453, 491; 1997 a. 27; 1999 a. 68, 150; 2001 a. 38.

A land contract vendor is not an owner of real estate under this section. *City of Milwaukee v. Greenberg*, 163 Wis. 2d 28, 471 N.W.2d 33 (1991).

**74.55 Action to collect delinquent personal property taxes.** (1) CIVIL ACTION. Delinquent personal property taxes, together with any interest and penalty under s. 74.47, may be recovered by the taxation district in a civil action, including an action under ch. 799, if the action is brought within 6 years after the January 1 of the year in which the taxes are required to be paid.

(2) CERTAIN PROPERTY NOT EXEMPT FROM EXECUTION. In a proceeding to enforce a judgment rendered in an action under this section to recover delinquent personal property taxes, the personal property on which the taxes were delinquent is not exempt from execution under s. 815.18.

**History:** 1987 a. 378.

## SUBCHAPTER VII

## ISSUANCE OF TAX CERTIFICATE

**74.57 Issuance of tax certificate.** (1) ISSUANCE. Annually, on September 1, the county treasurer shall issue to the county a tax certificate which includes all parcels of real property included in the tax roll for which real property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31.

(2) EFFECT. (a) Issuance of a tax certificate commences the redemption period on all real property included in the tax certificate unless s. 74.59 (2) applies.

(b) Two years after the issuance of the tax certificate, unless s. 74.59 (2) or 75.03 applies, the county is entitled, as to any property included in the tax certificate which has not been redeemed, to do any of the following:

1. Take a tax deed under s. 75.14.
2. Commence an action to foreclose the certificate under s. 75.19.
3. Commence an action to foreclose the tax lien represented by the certificate under s. 75.521.

(3) CERTIFICATE NOT TRANSFERABLE. Except as provided under s. 74.635, the county may not sell, assign, or otherwise transfer a tax certificate. However, if a city authorized to act under s. 74.87 pays delinquent taxes under an agreement entered into under s. 74.83, the county treasurer shall issue or reissue tax certificates to the city on all property for which the delinquent taxes have been paid.

(4) FORM. (a) The tax certificate shall group by taxation district all parcels for which real property taxes, special assessments, special charges or special taxes remain unpaid.

(b) Unless it is issued by a city authorized to act under s. 74.87, the tax certificate shall:

1. Contain a legal description of each parcel of property.
2. For each parcel, state the amount of the unpaid real estate taxes, special assessments, special charges or special taxes and the date from which the interest and any penalty accrue.
3. State the earliest date upon which the county may be entitled to a tax deed or equivalent evidence of title.

(c) The format of the tax certificate shall be prescribed by the department of revenue under s. 70.09 (3).

(d) If a parcel of property is redeemed after the tax certificate is issued, the date on which the property was redeemed shall be noted on the certificate, together with the amount for which the property was redeemed.

(5) CERTAIN LANDS EXEMPT. This section does not apply to public lands held on contract, lands mortgaged to the state or lands subject to s. 74.65.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 2003 a. 33.

**74.59 Notice of issuance of tax certificate.** (1) NOTICE OF ISSUANCE OF TAX CERTIFICATE. (a) Within 90 days after issuance of the tax certificate under s. 74.57, the county treasurer shall mail a notice to each owner of record, as shown in the tax roll, of property included in the certificate for which real property taxes, special assessments, special charges or special taxes remain unpaid as of the date the notice is mailed. Unless it is issued by a city authorized to act under s. 74.87, the notice shall state all of the following:

1. That real property taxes, special assessments, special charges or special taxes remain unpaid as of the date of mailing on property which the tax roll shows is owned by the addressee.
2. That the records showing the delinquency under subd. 1. are available for inspection in the treasurer's office.
3. That, on the previous September 1, a tax certificate was issued to the county for all property for which real property taxes,

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special assessments, special charges or special taxes remained unpaid at the close of business on August 31.

4. That failure to pay the delinquent real property taxes, special charges, special taxes or special assessments will result in eventual transfer, no earlier than 2 years after issuance of the tax certificate, of the ownership of the property to the county.

(b) The format of the notice under this subsection shall be prescribed by the department of revenue under s. 70.09 (3).

(2) NOTICE NOT TIMELY MAILED. If a treasurer fails to mail the notice required under sub. (1), the notice may be mailed later and the 2-year period of redemption commences on the date of the mailing.

(3) AFFIDAVIT OF MAILING. After completing the mailing under sub. (1) or (2), the treasurer, except the treasurer of a city authorized to proceed under s. 74.87, shall sign an affidavit attesting that the treasurer has complied with the mailing requirements under this section. The affidavit shall do all of the following:

(a) Identify the property owners and the addresses to which the notice was mailed.

(b) Contain a description of each parcel of property, as shown on the tax certificate, for which a notice was mailed.

(c) State the amount of unpaid real property taxes, special assessments, special charges or special taxes for each description of property included under par. (b).

(4) EFFECT OF NOT RECEIVING NOTICE. Failure of a person to receive a notice under this section does not affect the ability of a county or city to acquire ownership of property for which a tax certificate has been issued.

History: 1987 a. 378; 1991 a. 39.

**74.61 Correction of description on tax certificate.**

(1) ERROR DISCOVERED. If the treasurer determines that the description of any property in a tax certificate is erroneous, the treasurer shall direct the assessor of the taxation district in which the property is located to prepare and deliver to the county treasurer an affidavit that provides a correct description of the property.

(2) NOTICE TO INTERESTED PERSONS. After the treasurer receives the affidavit, he or she shall notify any person with a recorded interest in the property that the description of the property is to be corrected as shown in the assessor's affidavit. The format of the notice shall be prescribed by the department under s. 70.09 (3). Notice shall be given as provided in s. 801.11 (4).

(3) OBJECTION; COURT RESOLUTION. Not more than 20 days after notice is given under sub. (2), any person with a recorded interest in the property may file with the treasurer a written objection to the proposed correction of the description of the property. If an objection is filed and cannot be resolved, the treasurer shall bring an action in circuit court to correct the property description.

(4) NO OBJECTION; DESCRIPTION CORRECTED. If no objection is made under sub. (3), the treasurer shall correct the description as prescribed in the affidavit of the assessor. The treasurer shall verify in writing on the tax certificate that the correction was made and shall sign the verification. Any tax certificate corrected under this section is valid as of the date the tax certificate was originally issued, and any tax deed or equivalent evidence of title issued on the corrected tax certificate is valid.

History: 1987 a. 378.

**74.63 Retention of tax certificate and other information.**

Following issuance of a tax certificate under s. 74.57 and notice of issuance under s. 74.59, the treasurer shall retain all of the following:

(1) The tax certificate.

(2) The affidavit of mailing, executed under s. 74.59 (3).

(3) The tax roll upon which were included the real property taxes, special charges, special taxes or special assessments for which the tax certificate was issued.

History: 1987 a. 378.

**PROPERTY TAX COLLECTION****74.67**

**74.635 Sale of tax certificate revenues. (1) DEFINITIONS.** In this section:

(a) "County" includes a city that is authorized to act under s. 74.87.

(b) "Tax certificate" means a tax certificate issued under s. 74.57.

(c) "Tax certificate revenues" means, with respect to each parcel of real property included in a tax certificate, payments of real property taxes, special charges, special taxes, and special assessments indicated on a tax certificate, including interest and penalties on such amounts.

(2) SALE. A county may sell to any person all or a portion of the county's right to receive tax certificate revenues. The county shall distribute the proceeds from a sale under this subsection as provided under s. 75.05.

(3) ADMINISTRATION. A county may enter into an agreement for the sale of the county's right to receive tax certificate revenues. The agreement may include any provisions that the county considers necessary and may permit any person who purchases all or any portion of a county's right to receive tax certificate revenue to sell, assign, or otherwise transfer such right, in whole or in part, to another person.

History: 2003 a. 33.

**74.65 Lands acquired by state. (1) EXCLUDED FROM TAX**

CERTIFICATE. A tax certificate may not, at the time of issuance, include real property which was acquired by the state after taxes have become a lien on the property. Within a reasonable time after the tax roll in which the delinquent real property taxes, special charges, special taxes or special assessments charged to such property are included is delivered to the county treasurer under s. 74.43, or within a reasonable time after a delinquency occurs, if it occurs after delivery of the tax roll to the county treasurer, or, if the roll is retained by a city authorized to act under s. 74.87, on or before July 1, the treasurer shall certify to the state agency acquiring the property the amount of the delinquency, including interest and penalty, and include the description of the property contained in the tax roll. Within a reasonable time after receipt of the certification from the treasurer, the state agency shall transmit the certification and a voucher to the department of administration, directing that the amount of delinquency, including interest and penalty, be paid.

(2) NO TAX DEEDS ISSUED. No tax deed or equivalent evidence of title may be issued for real property which is acquired by the state after a tax certificate which included the property was issued. A state agency which purchases property which is included on an outstanding tax certificate shall pay to the treasurer an amount sufficient to redeem the property. If by mistake a tax deed or equivalent evidence of title is issued contrary to this subsection and the state brings an action to set aside the deed or equivalent evidence of title, the court shall require, as a condition of relief, that the state indemnify the county, city authorized to act under s. 74.87 or persons having an interest in the property which is founded upon the tax deed or equivalent evidence of title.

(3) HOW LIENS PAID. The amount of unpaid liens against property purchased by the state shall, when paid, be charged to the appropriation to which the purchase price is charged. Liens on property forfeited under s. 24.28 shall be paid out of the appropriation to which payments by the person forfeiting the property were credited.

History: 1987 a. 378.

**SUBCHAPTER VIII****MISCELLANEOUS****74.67 Effect on taxes of revision of taxing jurisdiction boundary.**

A revision of the boundaries of a taxing jurisdiction after the January assessment date does not affect the levy or collection of property taxes based upon that assessment. Section

**66.0235** governs any adjustment of assets and liabilities following revision of the boundaries.

**History:** 1987 a. 378; 1999 a. 150 s. 672.

**74.69 Timely payment. (1) GENERAL RULE.** If payment is required by this chapter to be made by a taxpayer on or before a certain date, the payment is timely if it is mailed in a properly addressed envelope, postmarked before midnight of the last day prescribed for making the payment, with postage prepaid, and is received by the proper official not more than 5 days after the prescribed date for making the payment.

**(2) POSTAL SERVICE DELAY.** A payment which fails to satisfy the requirements of sub. (1) solely because of a delay or administrative error of the U.S. postal service shall be considered to be timely.

**(3) COUNTY DETERMINATION OF POSTAL SERVICE DELAY OR ERROR.** (a) In this subsection, “late payment” means a payment required under s. 74.11 or 74.12 which is not timely made under sub. (1).

(b) Any person required to pay interest or a penalty because of a late payment may, within 10 days of payment of interest or a penalty, but not later than December 1 of the year that the general property tax, special tax, special charge or special assessment was due, file a written request with the county treasurer requesting that the county board find that the late payment was timely under sub. (1) because the sole reason it was not timely was a delay or administrative error on the part of the U.S. postal service. The county board shall act on the request within 30 days after receipt of the request by the treasurer.

(c) The county board shall find that a late payment was timely under sub. (1) if it determines that the sole reason the payment was not timely was a delay or administrative error by the U.S. postal service. If it so finds, the county board shall direct that any interest or penalty paid because of the late payment be reimbursed to the taxpayer by the taxation district or county which collected the interest or penalty. A taxation district treasurer or county treasurer shall comply with a directive issued under this paragraph within 10 days.

(d) The county board may delegate the authority to make a determination under this subsection to any committee of the county board or committee or official of the county.

(e) This subsection does not affect the authority of a taxation district treasurer or county treasurer to consider payment timely under sub. (1) if the treasurer concludes that the payment fails to satisfy the requirements of sub. (1) solely due to a delay or administrative error by the U.S. postal service.

(f) This section does not apply to a city authorized to proceed under s. 74.87.

**History:** 1987 a. 378.

**74.71 Treasurer’s receipts.** When a taxation district treasurer pays money to a county treasurer under this chapter, the county treasurer shall give the taxation district treasurer a receipt prescribed by the department of revenue for the amount paid.

**History:** 1987 a. 378; 1991 a. 39.

**74.73 Rights of occupant or tenant who pays taxes.** An occupant or tenant of property who pays real property taxes, special assessments, special charges or special taxes levied against the property, including any interest or penalties, may recover the amounts paid, plus interest at the rate of 1.0% per month or portion of a month, from the person under whom he or she is an occupant or tenant. Unless otherwise agreed between the parties, the occupant or tenant may deduct the amounts paid, plus interest, from rental payments otherwise due to the person under whom he or she is an occupant or tenant.

**History:** 1987 a. 378.

**74.75 Vacancies in office; how taxes collected.** If property within a taxation district is not assessed because of a vacancy in a county, city, village or town office, the department of revenue

shall appoint a person certified under s. 73.09 to perform the functions of the office of assessor. If property taxes, special charges, special assessments or special taxes are not collected on property because of a vacancy in a city, other than a city authorized to proceed under s. 74.87, village or town office, the county treasurer shall perform the functions of taxation district treasurer.

**History:** 1987 a. 378.

**74.77 Effect on lien of payment of taxes by lienholder.**

**(1) PAYMENT INCREASES LIEN.** A person who holds a lien on real property and pays real property taxes, special assessments, special charges or special taxes levied against the property or any interest or penalty increases the amount of his or her most senior lien against the property by the amount paid, plus interest at the rate of 1.0% per month or fraction of a month. An increase in the amount of a lien by this section does not affect the priority or enforcement of the lien.

**(2) APPLICABILITY.** This section applies to all payments made by lien holders, regardless of whether they are made against current amounts, delinquent amounts or in redemption under ch. 75.

**History:** 1987 a. 378.

**74.79 Lienholder may contest tax. (1)** Any person who holds a lien on real property has the remedies of a property owner to contest, as to that property, the legality or validity of any real property tax, special assessment, special charge or special tax or the validity of a tax certificate issued under s. 74.57.

**(2)** A county to which a tax certificate has been issued under s. 74.57 has the remedies of a property owner to contest, as to any property included in the tax certificate, the assessed value of the property and the legality or validity of any real property tax, special assessment, special charge or special tax.

**History:** 1987 a. 378; 1993 a. 453.

## SUBCHAPTER IX

### EXCEPTIONS FOR 1ST CLASS CITIES

**74.81 Procedure in authorized city.** In any city authorized by its charter to sell land for nonpayment of city taxes, the provisions of this subchapter relating to the time and place of payment and returns and settlements of the taxes and charges in the duplicate county tax roll shall apply in order to conform as nearly as may be to the procedure prescribed and followed under that charter, but otherwise the provisions of this subchapter shall govern.

**History:** 1987 a. 378.

**74.83 Agreements.** Any 1st class city may enter into agreements to pay delinquent state, county, metropolitan sewerage district and technical college district real or personal property taxes, including accrued interest and penalties thereon, applicable to property located in that city at any stage in the proceedings for collection and enforcement of those taxes and thereafter collect and enforce those taxes, including interest and penalties on them, in its own name in accordance with any of the procedures or remedies applicable to the collection and enforcement of delinquent city, state, county, metropolitan sewerage district and technical college district taxes under this chapter and ch. 75.

**History:** 1987 a. 378; 1993 a. 399, 491.

**74.87 Payments in authorized cities. (1) DEFINITION.** In this section, “city” means a city authorized by its charter to sell land for nonpayment of taxes.

**(2) WHEN PAYABLE GENERALLY.** Except as provided in subs. (3) and (4), in a city, general property taxes, special charges and special assessments shall be paid to the city treasurer on or before January 31.

**(3) OPTIONAL PAYMENT SCHEDULE.** (a) The common council of a city may, by ordinance, permit payment in 10 equal installments, without interest, of general property taxes, special charges and special assessments of the city, other than for special assessments for which no payment extension is allowed. Each install-

ment shall be paid on or before the last day of each month from January through October. Taxes on personal property may be paid in installments under this subsection if, on or before January 31 of the year in which the tax becomes due, the taxpayer has first paid to the city treasurer taxes on personal property levied by all taxing jurisdictions other than the city. The amounts and time of payment of city general property taxes, special assessments and charges in the city tax roll shall be as provided in the charter of the city.

**(4) OPTIONAL PAYMENT SCHEDULE FOR CERTAIN TAXES AND CHARGES.** The common council of a city may, by ordinance, permit the payment in 7 equal installments, without interest, of a portion of all general property taxes and special charges in the duplicate county tax roll or of any tax or charge levied by a metropolitan sewerage district under ss. 200.21 to 200.65. Each installment shall be paid on or before the last day of each month from January through July.

**(5) EXERCISE OF INSTALLMENT OPTION.** The taxpayer may exercise the option provided under sub. (3) or (4) by making the first installment payment on or before January 31 of the year in which the general property taxes, special assessments or special charges are due.

**(6) LATE PAYMENT OF INSTALLMENTS.** (a) If one installment only is not paid on the due date, that installment is not delinquent and does not render the unpaid balance delinquent, but the installment shall be collected, together with interest and penalty as provided under s. 74.47 from the day following the due date.

(b) If a 2nd installment under sub. (3) is not paid on the due date, the city treasurer shall declare the unpaid balance delinquent and the general property taxes, special assessments and special charges shall be collected by the city treasurer together with inter-

est and penalty as provided under s. 74.47 from the preceding February 1.

(c) If a 2nd installment under sub. (4) is not paid on the due date, the entire unpaid balance is delinquent and shall be returned to the county treasurer for collection.

(d) If the final installment is not paid by the end of the month following the due date, the delinquent unpaid balance shall be collected, with interest and penalty as provided under s. 74.47, from the preceding February 1.

**(7) PAYMENT CONSIDERED TIMELY.** A payment is timely under subs. (2) to (4) under any of the following conditions:

(a) It is mailed in a properly addressed envelope and received by the city treasurer with postage prepaid and the envelope is post-marked before midnight of the last date prescribed for making the payment.

(b) It is received by the city treasurer by mail or otherwise within 5 days of the prescribed date.

(c) If the only reason that the requirements of par. (a) or (b) are not met is delay by, or an administrative error of, the U.S. postal service.

**(8) RETURN OF TAX ROLL.** On or before February 25, the treasurer of a city acting under this section shall return the duplicate county tax roll to the county treasurer. The city treasurer shall collect delinquent city general property taxes, special assessments and special charges as provided in the city charter, except that the city treasurer shall certify all delinquent taxes levied by a metropolitan sewerage district that is created under ss. 200.21 to 200.65 to the county treasurer for collection.

**History:** 1987 a. 378; 1991 a. 39; 1999 a. 150 s. 672.