



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-5664/2
JK:cdc

2021 ASSEMBLY BILL 1048

February 17, 2022 - Introduced by Representatives KNODL, ARMSTRONG, ALLEN, BEHNKE, BRANDTJEN, BROOKS, CABRAL-GUEVARA, DITTRICH, EDMING, GUNDRUM, HORLACHER, KITCHENS, KRUG, KUGLITSCH, MACCO, MAGNAFICI, MOSES, NEYLON, NOVAK, OLDENBURG, PENTERMAN, PRONSCHINSKE, RAMTHUN, ROZAR, SCHRAA, SKOWRONSKI, SORTWELL, TRANEL, VANDERMEER, WICHGERS, PLUMER and ZIMMERMAN, cosponsored by Senator JACQUE. Referred to Committee on Ways and Means.

1 **AN ACT to repeal** 60.85 (1) (f), 66.1105 (2) (d), 70.043 (2), 70.47 (15), 70.53 (1) (a),
2 70.65 (2) (a) 2., 70.995 (1) (b), 70.995 (12r), 71.28 (5n) (a) 5. d., 74.11 (4), 74.11
3 (11) (b), 74.11 (12) (a) 1g., 74.11 (12) (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11)
4 (d), 74.30 (1) (i), 74.42, 74.47 (3) (e), 74.55 and 76.69; **to renumber** 70.043 (1),
5 74.11 (11) (a) and 79.096 (1); **to renumber and amend** 79.096 (2) (a); **to**
6 **consolidate, renumber and amend** 70.65 (2) (a) (intro.) and 1.; **to amend**
7 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am), 33.01 (9) (ar)
8 1., 33.01 (9) (b) 1., 60.85 (1) (h) 1. c., 60.85 (1) (o), 66.0435 (3) (g), 66.1105 (2) (f)
9 1. c., 66.1106 (1) (k), 70.02, 70.05 (5) (a) 1., 70.13 (3), 70.13 (7), 70.17 (1), 70.174,
10 70.18, 70.19, 70.20, 70.21 (1), 70.21 (1m) (intro.), 70.21 (2), 70.22 (1), 70.22 (2)
11 (a), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), 70.35 (2), 70.35 (3), 70.35 (4),
12 70.35 (5), 70.36 (1), 70.36 (2), 70.44 (1), 70.49 (2), 70.52, 70.65 (2) (b) (intro.),
13 70.68 (1), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855
14 (1) (a), 70.855 (1) (b), 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1.,

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1 70.995 (12) (a), 71.07 (5n) (a) 5. a., 71.07 (5n) (a) 9. (intro.), 71.07 (5n) (a) 9. a.,
2 71.07 (5n) (d) 2., 71.07 (6e) (a) 5., 71.07 (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a.,
3 71.28 (5n) (a) 9. (intro.), 71.28 (5n) (a) 9. a., 71.28 (5n) (d) 2., 73.06 (3), 74.05 (1),
4 74.09 (2), 74.11 (6) (a), 74.11 (10) (a) 1., 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12
5 (7) (a), 74.12 (8) (a), 74.12 (9) (a), 74.12 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11)
6 (b), 74.29 (2), 74.30 (1m), 74.83, 74.87 (3), 77.84 (1), 79.095 (3), 174.065 (3),
7 815.18 (3) (intro.) and 978.05 (6) (a); and *to create* 16.5185 (1m), 60.85 (5) (j),
8 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28), 70.17 (3), 70.995 (5n), 71.07
9 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 79.096 (1) (b), 79.096 (2) (a) 2., 79.096 (2) (c) and
10 79.096 (2) (d) of the statutes; **relating to:** eliminating the personal property
11 tax.

Analysis by the Legislative Reference Bureau

Under current law, beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including those items used in manufacturing, are exempt from the personal property tax. However, beginning in 2019, the state pays each taxing jurisdiction an amount equal to the property taxes levied on those items of personal property for the property tax assessments as of January 1, 2017.

Under the bill, beginning with the property tax assessments as of January 1, 2022, no items of personal property will be subject to the property tax. Beginning in 2023, and in each year thereafter, the state will pay each taxing jurisdiction an additional amount equal to the property taxes levied on the items made exempt under the bill for the property tax assessments as of January 1, 2021.

The bill also makes a number of technical changes related to the repeal of the personal property tax, such as providing a process whereby manufacturing establishments located in this state that do not own real property in this state may continue to claim the manufacturing income tax credit.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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

1 **SECTION 1.** 16.5185 (1m) of the statutes is created to read:

2 16.5185 **(1m)** In fiscal year 2021-22, in addition to the amount under sub. (1),
3 the secretary shall transfer from the general fund to the transportation fund
4 \$20,000,000. In fiscal year 2022-23, and in each fiscal year thereafter, in addition
5 to the amount under sub. (1), the secretary shall transfer from the general fund to
6 the transportation fund \$44,000,000.

7 **SECTION 2.** 17.14 (1) (g) of the statutes is amended to read:

8 17.14 **(1)** (g) Failure to use the “Wisconsin Property Assessment Manual”
9 provided under s. 73.03 (2a) and as required by s. 70.32 (1) ~~and 70.34~~. The
10 certification of any assessor removed under this paragraph may for sufficient reason
11 be reinstated by the secretary of revenue after one year upon formal application for
12 reinstatement.

13 **SECTION 3.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

14 26.03 **(1m)** (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting
15 raw forest products on public lands, as defined in s. 70.13 (7), 2019 stats., to a person
16 harvesting raw forest products for fuel wood for his or her home consumption, to a
17 person harvesting for the purpose of clearing the land for agricultural use or to a
18 person harvesting from the person’s own land, any of the following:

19 **SECTION 4.** 33.01 (9) (a) of the statutes is amended to read:

20 33.01 **(9)** (a) For the purpose of receiving notice under this chapter, a person
21 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)

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1 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of
2 the previous year.

3 **SECTION 5.** 33.01 (9) (am) of the statutes is amended to read:

4 33.01 (9) (am) For the purpose of petitioning under this chapter, any of the
5 following:

6 1. A person whose name appears as an owner of real property on the tax roll
7 under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday
8 in December of the previous year.

9 2. The spouse of a person whose name appears as an owner of real property on
10 the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the
11 3rd Monday in December of the previous year if the spouse is referred to on that tax
12 roll.

13 **SECTION 6.** 33.01 (9) (ar) 1. of the statutes is amended to read:

14 33.01 (9) (ar) 1. The person's name appears as an owner of real property on the
15 tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd
16 Monday in December of the previous year.

17 **SECTION 7.** 33.01 (9) (b) 1. of the statutes is amended to read:

18 33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax
19 roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd
20 Monday in December of the previous year; or

21 **SECTION 8.** 60.85 (1) (f) of the statutes is repealed.

22 **SECTION 9.** 60.85 (1) (h) 1. c. of the statutes is amended to read:

23 60.85 (1) (h) 1. c. Real property assembly costs, meaning any deficit incurred
24 resulting from the sale or lease as lessor by the town of real ~~or personal~~ property

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1 within a tax incremental district for consideration which is less than its cost to the
2 town.

3 **SECTION 10.** 60.85 (1) (o) of the statutes is amended to read:

4 60.85 (1) (o) "Taxable property" means all real ~~and personal~~ taxable property
5 located in a tax incremental district.

6 **SECTION 11.** 60.85 (5) (j) of the statutes is created to read:

7 60.85 (5) (j) Upon receiving a written application from the town clerk, in a form
8 prescribed by the department of revenue, the department shall recalculate the base
9 value of a tax incremental district affected by 2021 Wisconsin Act (this act) to
10 remove the value of the personal property. A request received under this paragraph
11 no later than October 31 is effective in the year following the year in which the
12 request is made. A request received after October 31 is effective in the 2nd year
13 following the year in which the request is made.

14 **SECTION 12.** 66.0435 (3) (g) of the statutes is amended to read:

15 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall
16 be treated as a default in payment of ~~personal~~ property tax and is subject to all
17 procedures and penalties applicable under chs. 70 and 74.

18 **SECTION 13.** 66.1105 (2) (d) of the statutes is repealed.

19 **SECTION 14.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

20 66.1105 (2) (f) 1. c. Real property assembly costs, meaning any deficit incurred
21 resulting from the sale or lease as lessor by the city of real ~~or personal~~ property within
22 a tax incremental district for consideration which is less than its cost to the city.

23 **SECTION 15.** 66.1105 (5) (j) of the statutes is created to read:

24 66.1105 (5) (j) Upon receiving a written application from the city clerk, in a
25 form prescribed by the department of revenue, the department shall recalculate the

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1 base value of a tax incremental district affected by 2021 Wisconsin Act (this act)
2 to remove the value of the personal property. A request received under this
3 paragraph no later than October 31 is effective in the year following the year in which
4 the request is made. A request received after October 31 is effective in the 2nd year
5 following the year in which the request is made.

6 **SECTION 16.** 66.1106 (1) (k) of the statutes is amended to read:

7 66.1106 (1) (k) "Taxable property" means all real ~~and personal~~ taxable property
8 located in an environmental remediation tax incremental district.

9 **SECTION 17.** 66.1106 (4) (e) of the statutes is created to read:

10 66.1106 (4) (e) Upon receiving a written application from the clerk of a political
11 subdivision, in a form prescribed by the department of revenue, the department shall
12 recalculate the base value of a tax incremental district affected by 2021 Wisconsin
13 Act (this act) to remove the value of the personal property. A request received
14 under this paragraph no later than October 31 is effective in the year following the
15 year in which the request is made. A request received after October 31 is effective
16 in the 2nd year following the year in which the request is made.

17 **SECTION 18.** 70.015 of the statutes is created to read:

18 **70.015 Sunset.** Beginning with the property tax assessments as of January
19 1, 2022, no tax shall be levied under this chapter on personal property.

20 **SECTION 19.** 70.02 of the statutes is amended to read:

21 **70.02 Definition of general property.** General property is all the taxable
22 real ~~and personal~~ property defined in ss. 70.03 and 70.04 except that which is taxed
23 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property
24 includes manufacturing property subject to s. 70.995, but assessment of that
25 property shall be made according to s. 70.995.

ASSEMBLY BILL 1048**SECTION 20**

1 **SECTION 20.** 70.043 (1) of the statutes is renumbered 70.043.

2 **SECTION 21.** 70.043 (2) of the statutes is repealed.

3 **SECTION 22.** 70.05 (5) (a) 1. of the statutes is amended to read:

4 70.05 (5) (a) 1. "Assessed value" means with respect to each taxation district
5 the total values established under ~~ss. s. 70.32 and 70.34~~, but excluding
6 manufacturing property subject to assessment under s. 70.995.

7 **SECTION 23.** 70.111 (28) of the statutes is created to read:

8 70.111 (28) BUSINESS AND MANUFACTURING PERSONAL PROPERTY. (a) Beginning
9 with the property tax assessments as of January 1, 2022, all business and
10 manufacturing personal property.

11 (b) A taxing jurisdiction may include the most recent valuation of personal
12 property described under par. (a) that is located in the taxing jurisdiction for
13 purposes of complying with debt limitations applicable to the jurisdiction.

14 **SECTION 24.** 70.13 (3) of the statutes is amended to read:

15 70.13 (3) ~~On~~ For assessments made before January 1, 2022, on or before the
16 tenth day of January in each year the owner of logs or timber in transit shall furnish
17 the assessor of the district in which the mill at which the logs or timber will be sawed
18 or manufactured is located a verified statement of the amount, character and value
19 of all the logs and timber in transit on the first day of January preceding, and the
20 owner of the logs or timber shall furnish to the assessor of the district in which the
21 logs and timber were located on the first day of January preceding, a like verified
22 statement of the amount, character and value thereof. Any assessment made in
23 accordance with the owner's statement shall be valid and binding on the owner
24 notwithstanding any subsequent change as to the place where the same may be
25 sawed or manufactured. If the owner of the logs or timber shall fail or refuse to

ASSEMBLY BILL 1048**SECTION 24**

1 furnish the statement herein provided for, or shall intentionally make a false
2 statement, that owner shall be subject to the penalties prescribed by s. 70.36.

3 **SECTION 25.** 70.13 (7) of the statutes is amended to read:

4 70.13 (7) ~~Saw~~ For assessments made before January 1, 2022, saw logs or timber
5 removed from public lands during the year next preceding the first day of January
6 or having been removed from such lands and in transit therefrom on the first day of
7 January, shall be deemed located and assessed in the assessment district wherein
8 such public lands are located and shall be assessed in no other assessment district.
9 Saw logs or timber shall be deemed in transit when the same are being transported.
10 On or before January 10 in each year the owner of such logs or timber shall furnish
11 the assessor of the assessment district wherein they are assessable a verified
12 statement of the amount, character and value of all such logs and timber. If the
13 owner of any such logs or timber shall fail or refuse to furnish such statement or shall
14 intentionally make a false statement, he or she is subject to the penalties prescribed
15 by s. 70.36. This subsection shall supersede any provision of law in conflict
16 therewith. The term "owner" as used in this subsection is deemed to mean the person
17 owning the logs or timber at the time of severing. "Public lands" as used in this
18 subsection shall mean lands owned by the United States of America, the state of
19 Wisconsin or any political subdivision of this state.

20 **SECTION 26.** 70.17 (1) of the statutes is amended to read:

21 70.17 (1) Real property shall be entered in the name of the owner, if known to
22 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise
23 without any name. The person holding the contract or certificate of sale of any real
24 property contracted to be sold by the state, but not conveyed, shall be deemed the
25 owner for such purpose. The undivided real estate of any deceased person may be

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1 entered to the heirs of such person without designating them by name. The real
2 estate of an incorporated company shall be entered in the same manner as that of an
3 individual. ~~Improvements~~ Except as provided in sub. (3), buildings, improvements,
4 and fixtures on leased lands may be assessed either as real property or personal
5 property.

6 **SECTION 27.** 70.17 (3) of the statutes is created to read:

7 70.17 (3) Beginning with the property tax assessments as of January 1, 2022,
8 manufactured and mobile homes, not otherwise exempt from taxation under s.
9 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings,
10 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures
11 on forest croplands, and buildings, improvements, and fixtures on managed forest
12 lands shall be assessed as real property. If buildings, improvements, and fixtures,
13 but not the underlying land, are leased to a person other than the landowner or if the
14 buildings, improvements, and fixtures are owned by a person other than the
15 landowner, the assessor may create a separate tax parcel for the buildings,
16 improvements, and fixtures and assess the buildings, improvements, and fixtures as
17 real property to the owner of the buildings, improvements, and fixtures. The
18 assessor may also create a tax parcel for buildings, improvements, and fixtures on
19 exempt lands, buildings, improvements, and fixtures on forest croplands, and
20 buildings, improvements, and fixtures on managed forest lands and assess the
21 buildings, improvements, and fixtures as real property to the owner of the buildings,
22 improvements, and fixtures. For purposes of this subsection, “buildings,
23 improvements and fixtures” does not include any property defined in s. 70.04.

24 **SECTION 28.** 70.174 of the statutes is amended to read:

ASSEMBLY BILL 1048**SECTION 28**

1 **70.174 Improvements on government-owned land.** Improvements made
2 by any person on land within this state owned by the United States may shall be
3 assessed ~~either~~ as real ~~or personal~~ property to the person making the same, if
4 ascertainable, and otherwise to the occupant thereof or the person receiving benefits
5 therefrom.

6 **SECTION 29.** 70.18 of the statutes is amended to read:

7 **70.18 Personal property, to whom assessed. (1)** ~~Personal~~ For assessments
8 made before January 1, 2022, personal property shall be assessed to the owner
9 thereof, except that when it is in the charge or possession of some person other than
10 the owner it may be assessed to the person so in charge or possession of the same.
11 Telegraph and telephone poles, posts, railroad ties, lumber, and all other
12 manufactured forest products shall be deemed to be in the charge or possession of the
13 person in occupancy or possession of the premises upon which the same shall be
14 stored or piled, and the same shall be assessed to such person, unless the owner or
15 some other person residing in the same assessment district, shall be actually and
16 actively in charge and possession thereof, in which case it shall be assessed to such
17 resident owner or other person so in actual charge or possession; but nothing
18 contained in this subsection shall affect or change the rules prescribed in s. 70.13
19 respecting the district in which such property shall be assessed.

20 **(2)** ~~Goods~~ For assessments made before January 1, 2022, goods, wares, and
21 merchandise in storage in a commercial storage warehouse or on a public wharf shall
22 be assessed to the owner thereof and not to the warehouse or public wharf, if the
23 operator of the warehouse or public wharf furnishes to the assessor the names and
24 addresses of the owners of all goods, wares, and merchandise not exempt from
25 taxation.

ASSEMBLY BILL 1048**SECTION 30**

1 **SECTION 30.** 70.19 of the statutes is amended to read:

2 **70.19 Assessment, how made; liability and rights of representative. (1)**

3 ~~When~~ For assessments made before January 1, 2022, when personal property is
4 assessed under s. 70.18 (1) to a person in charge or possession of the personal
5 property other than the owner, the assessment of that personal property shall be
6 entered upon the assessment roll separately from the assessment of that person's
7 own personal property, adding to the person's name upon the tax roll words briefly
8 indicating that the assessment is made to the person as the person in charge or
9 possession of the property. The failure to enter the assessment separately or to
10 indicate the representative capacity or other relationship of the person assessed
11 shall not affect the validity of the assessment.

12 **(2)** The For assessments made before January 1, 2022, the person assessed
13 under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The
14 person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against
15 the owner of the property for the amount of the taxes; has a lien for that amount upon
16 the property with the rights and remedies for the preservation and enforcement of
17 that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of
18 the property until the owner of the property pays the tax on the property or
19 reimburses the person assessed for the tax. The lien and right of possession relate
20 back and exist from the time that the assessment is made, but may be released and
21 discharged by giving to the person assessed such undertaking or other indemnity as
22 the person accepts or by giving the person assessed a bond in the amount and with
23 the sureties as is directed and approved by the circuit court of the county in which
24 the property is assessed, upon 8 days' notice to the person assessed. The bond shall

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1 be conditioned to hold the person assessed free and harmless from all costs, expense,
2 liability, or damage by reason of the assessment.

3 **SECTION 31.** 70.20 of the statutes is amended to read:

4 **70.20 Owner's liability when personalty assessed to another; action to**
5 **collect.** (1) ~~When~~ For assessments made before January 1, 2022, when personal
6 property shall be assessed to some person in charge or possession thereof, other than
7 the owner, such owner as well as the person so in charge or possession shall be liable
8 for the taxes levied pursuant to such assessment; and the liability of such owner may
9 be enforced in a personal action as for a debt. Such action may be brought in the name
10 of the town, city or village in which such assessment was made, if commenced before
11 the time fixed by law for the return of delinquent taxes, by direction of the treasurer
12 or tax collector of such town, city or village. If commenced after such a return, it shall
13 be brought in the name of the county or other municipality to the treasurer or other
14 officer of which such return shall be made, by direction of such treasurer or other
15 officer. Such action may be brought in any court of this state having jurisdiction of
16 the amount involved and in which jurisdiction may be obtained of the person of such
17 owner or by attachment of the property of such owner.

18 (2) ~~The~~ For assessments made before January 1, 2022, the remedy of
19 attachment may be allowed in such action upon filing an affidavit of the officer by
20 whose direction such action shall be brought, showing the assessment of such
21 property in the assessment district, the amount of tax levied pursuant thereto, that
22 the defendant was the owner of such property at the time as of which the assessment
23 thereof was made, and that such tax remains unpaid in whole or in part, and the
24 amount remaining unpaid. The proceedings in such actions and for enforcement of
25 the judgment obtained therein shall be the same as in ordinary actions for debt as

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1 near as may be, but no property shall be exempt from attachment or execution issued
2 upon a judgment against the defendant in such action.

3 **(3)** ~~The~~ For assessments made before January 1, 2022 and taxes levied before
4 January 1, 2022, the assessment and tax rolls in which such assessment and tax
5 shall be entered shall be prima facie evidence of such assessment and tax and of the
6 justice and regularity thereof; and the same, with proof of the ownership of such
7 property by the defendant at the time as of which the assessment was made and of
8 the nonpayment of such tax, shall be sufficient to establish the liability of the
9 defendant. Such liability shall not be affected and such action shall not be defeated
10 by any omission or irregularity in the assessment or tax proceedings not affecting the
11 substantial justice and equity of the tax. The provisions of this section shall not
12 impair or affect the remedies given by other provisions of law for the collection or
13 enforcement of such tax against the person to whom the property was assessed.

14 **SECTION 32.** 70.21 (1) of the statutes is amended to read:

15 70.21 (1) ~~Except~~ For assessments made before January 1, 2022, except as
16 provided in sub. (2), the personal property of a partnership may be assessed in the
17 names of the persons composing the partnership, so far as known or in the firm name
18 or title under which the partnership business is conducted, and each partner shall
19 be liable for the taxes levied on the partnership's personal property.

20 **SECTION 33.** 70.21 (1m) (intro.) of the statutes is amended to read:

21 70.21 (1m) (intro.) ~~Undistributed~~ For assessments made before January 1,
22 2022, undistributed personal property belonging to the estate of a decedent shall be
23 assessed as follows:

24 **SECTION 34.** 70.21 (2) of the statutes is amended to read:

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1 70.21 (2) The For assessments made before January 1, 2022, the personal
2 property of a limited liability partnership shall be assessed in the name of the
3 partnership, and each partner shall be liable for the taxes levied thereon only to the
4 extent permitted under s. 178.0306.

5 **SECTION 35.** 70.22 (1) of the statutes is amended to read:

6 70.22 (1) ~~In~~ For assessments made before January 1, 2022, in case one or more
7 of 2 or more personal representatives or trustees of the estate of a decedent who died
8 domiciled in this state are not residents of the state, the taxable personal property
9 belonging to the estate shall be assessed to the personal representatives or trustees
10 residing in this state. In case there are 2 or more personal representatives or trustees
11 of the same estate residing in this state, but in different taxation districts, the
12 assessment of the taxable personal property belonging to the estate shall be in the
13 names of all of the personal representatives or trustees of the estate residing in this
14 state. In case no personal representative or trustee resides in this state, the taxable
15 personal property belonging to the estate may be assessed in the name of the
16 personal representative or trustee, or in the names of all of the personal
17 representatives or trustees if there are more than one, or in the name of the estate.

18 **SECTION 36.** 70.22 (2) (a) of the statutes is amended to read:

19 70.22 (2) (a) The For taxes levied before January 1, 2022, the taxes imposed
20 pursuant to an assessment under sub. (1) may be enforced as a claim against the
21 estate, upon presentation of a claim for the taxes by the treasurer of the taxation
22 district to the court in which the proceedings for the probate of the estate are
23 pending. Upon due proof, the court shall allow and order the claim to be paid.

24 **SECTION 37.** 70.29 of the statutes is amended to read:

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SECTION 37

1 **70.29 Personalty, how entered.** ~~The~~ For assessments made before January
2 1, 2022, the assessor shall place in one distinct and continuous part of the assessment
3 roll all the names of persons assessed for personal property, with a statement of such
4 property in each village in the assessor's assessment district, and foot up the
5 valuation thereof separately; otherwise the assessor shall arrange all names of
6 persons assessed for personal property on the roll alphabetically so far as convenient.
7 The assessor shall also place upon the assessment roll, in a separate column and
8 opposite the name of each person assessed for personal property, the number of the
9 school district in which such personal property is subject to taxation.

10 **SECTION 38.** 70.30 (intro.) of the statutes is amended to read:

11 **70.30 Aggregate values.** (intro.) ~~Every~~ For assessments made before
12 January 1, 2022, every assessor shall ascertain and set down in separate columns
13 prepared for that purpose on the assessment roll and opposite to the names of all
14 persons assessed for personal property the number and value of the following named
15 items of personal property assessed to such person, which shall constitute the
16 assessed valuation of the several items of property therein described, to wit:

17 **SECTION 39.** 70.34 of the statutes is amended to read:

18 **70.34 Personalty.** ~~All~~ For assessments made before January 1, 2022, all
19 articles of personal property shall, as far as practicable, be valued by the assessor
20 upon actual view at their true cash value; and after arriving at the total valuation
21 of all articles of personal property which the assessor shall be able to discover as
22 belonging to any person, if the assessor has reason to believe that such person has
23 other personal property or any other thing of value liable to taxation, the assessor
24 shall add to such aggregate valuation of personal property an amount which, in the
25 assessor's judgment, will render such aggregate valuation a just and equitable

ASSEMBLY BILL 1048**SECTION 39**

1 valuation of all the personal property liable to taxation belonging to such person. In
2 carrying out the duties imposed on the assessor by this section, the assessor shall act
3 in the manner specified in the Wisconsin property assessment manual provided
4 under s. 73.03 (2a).

5 **SECTION 40.** 70.345 of the statutes is amended to read:

6 **70.345 Legislative intent; department of revenue to supply**
7 **information.** ~~The~~ For assessments made before January 1, 2022, the assessor shall
8 exercise particular care so that personal property as a class on the assessment rolls
9 bears the same relation to statutory value as real property as a class. To assist the
10 assessor in determining the true relationship between real estate and personal
11 property the department of revenue shall make available to local assessors
12 information including figures indicating the relationship between personal property
13 and real property on the last assessment rolls.

14 **SECTION 41.** 70.35 (1) of the statutes is amended to read:

15 **70.35 (1)** ~~To~~ For assessments made before January 1, 2022, to determine the
16 amount and value of any personal property for which any person, firm, or corporation
17 should be assessed, any assessor may examine such person or the managing agent
18 or officer of any firm or corporation under oath as to all such items of personal
19 property, the taxable value thereof as defined in s. 70.34 if the property is taxable.
20 In the alternative the assessor may require such person, firm, or corporation to
21 submit a return of such personal property and of the taxable value thereof. There
22 shall be annexed to such return the declaration of such person or of the managing
23 agent or officer of such firm or corporation that the statements therein contained are
24 true.

25 **SECTION 42.** 70.35 (2) of the statutes is amended to read:

ASSEMBLY BILL 1048**SECTION 42**

1 70.35 (2) ~~The~~ For assessments made before January 1, 2022, the return shall
2 be made and all the information therein requested given by such person on a form
3 prescribed by the assessor with the approval of the department of revenue which
4 shall provide suitable schedules for such information bearing on value as the
5 department deems necessary to enable the assessor to determine the true cash value
6 of the taxable personal property that is owned or in the possession of such person on
7 January 1 as provided in s. 70.10. The return may contain methods of deriving
8 assessable values from book values and for the conversion of book values to present
9 values, and a statement as to the accounting method used. No person shall be
10 required to take detailed physical inventory for the purpose of making the return
11 required by this section.

12 **SECTION 43.** 70.35 (3) of the statutes is amended to read:

13 70.35 (3) ~~Each~~ For assessments made before January 1, 2022, each return shall
14 be filed with the assessor on or before March 1 of the year in which the assessment
15 provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable
16 extension of time for filing the return. All returns filed under this section shall be
17 the confidential records of the assessor's office, except that the returns shall be
18 available for use before the board of review as provided in this chapter. No return
19 required under this section is controlling on the assessor in any respect in the
20 assessment of any property.

21 **SECTION 44.** 70.35 (4) of the statutes is amended to read:

22 70.35 (4) ~~Any~~ For assessments made before January 1, 2022, any person, firm
23 or corporation who refuses to so testify or who fails, neglects or refuses to make and
24 file the return of personal property required by this section shall be denied any right
25 of abatement by the board of review on account of the assessment of such personal

ASSEMBLY BILL 1048**SECTION 44**

1 property unless such person, firm, or corporation shall make such return to such
2 board of review together with a statement of the reasons for the failure to make and
3 file the return in the manner and form required by this section.

4 **SECTION 45.** 70.35 (5) of the statutes is amended to read:

5 70.35 (5) ~~In~~ For assessments made before January 1, 2022, in the event that
6 the assessor or the board of review should desire further evidence they may call upon
7 other persons as witnesses to give evidence under oath as to the items and value of
8 the personal property of any such person, firm or corporation.

9 **SECTION 46.** 70.36 (1) of the statutes is amended to read:

10 70.36 (1) ~~Any~~ For assessments made before January 1, 2022, any person in this
11 state owning or holding any personal property that is subject to assessment,
12 individually or as agent, trustee, guardian, personal representative, assignee, or
13 receiver or in some other representative capacity, who intentionally makes a false
14 statement to the assessor of that person's assessment district or to the board of
15 review of the assessment district with respect to the property, or who omits any
16 property from any return required to be made under s. 70.35, with the intent of
17 avoiding the payment of the just and proportionate taxes on the property, shall forfeit
18 the sum of \$10 for every \$100 or major fraction of \$100 so withheld from the
19 knowledge of the assessor or board of review.

20 **SECTION 47.** 70.36 (2) of the statutes is amended to read:

21 70.36 (2) ~~It~~ For assessments made before January 1, 2022, it is hereby made
22 the duty of the district attorney of any county, upon complaint made to the district
23 attorney by the assessor or by a member of the board of review of the assessment
24 district in which it is alleged that property has been so withheld from the knowledge
25 of such assessor or board of review, or not included in any return required by s. 70.35,

ASSEMBLY BILL 1048**SECTION 47**

1 to investigate the case forthwith and bring an action in the name of the state against
2 the person, firm or corporation so complained of. All forfeitures collected under the
3 provisions of this section shall be paid into the treasury of the taxation district in
4 which such property had its situs for taxation.

5 **SECTION 48.** 70.44 (1) of the statutes is amended to read:

6 70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2
7 next previous years, unless previously reassessed for the same year or years, shall
8 be entered once additionally for each previous year of such omission, designating
9 each such additional entry as omitted for the year of omission and affixing a just
10 valuation to each entry for a former year as the same should then have been assessed
11 according to the assessor's best judgment, and taxes shall be apportioned, using the
12 net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This
13 section shall not apply to manufacturing property assessed by the department of
14 revenue under s. 70.995.

15 **SECTION 49.** 70.47 (15) of the statutes is repealed.

16 **SECTION 50.** 70.49 (2) of the statutes is amended to read:

17 70.49 (2) The value of all real ~~and personal~~ property entered into the
18 assessment roll to which such affidavit is attached by the assessor shall, in all actions
19 and proceedings involving such values, be presumptive evidence that all such
20 properties have been justly and equitably assessed in proper relationship to each
21 other.

22 **SECTION 51.** 70.52 of the statutes is amended to read:

23 **70.52 Clerks to examine and correct rolls.** Each city, village, and town
24 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk
25 shall correct all double assessments, imperfect descriptions, and other errors

ASSEMBLY BILL 1048**SECTION 51**

1 apparent on the roll, and correct the value of parcels of real property not liable to
2 taxation. The clerk shall add to the roll any parcel of real property not listed on the
3 assessment roll ~~or item of personal property omitted from the roll~~ and immediately
4 notify the assessors of the additions and omissions. ~~The assessors shall immediately~~
5 ~~view and value the omitted property and certify the valuation to the clerk.~~ The clerk
6 shall enter the valuation and property classification on the roll, and the valuation
7 shall be final. To enable the clerk to properly correct defective descriptions, the clerk
8 may request aid, when necessary, from the county surveyor, whose fees for the
9 services rendered shall be paid by the city, village, or town.

10 **SECTION 52.** 70.53 (1) (a) of the statutes is repealed.

11 **SECTION 53.** 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated,
12 renumbered 70.65 (2) (a) and amended to read:

13 70.65 (2) (a) As shown on the assessment roll: ~~1. Identify,~~ identify all the real
14 property within the taxation district and, with respect to each description of real
15 property, the name and address of the owner and the assessed value.

16 **SECTION 54.** 70.65 (2) (a) 2. of the statutes is repealed.

17 **SECTION 55.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

18 70.65 (2) (b) (intro.) With respect to each description of real property and each
19 ~~owner of taxable personal property:~~

20 **SECTION 56.** 70.68 (1) of the statutes is amended to read:

21 70.68 (1) COLLECTION IN CERTAIN CITIES. ~~In~~ For taxes levied before January 1,
22 2022, in cities authorized to act under s. 74.87, the chief of police shall collect all state,
23 county, city, school, and other taxes due on personal property as shall then remain
24 unpaid, and the chief of police shall possess all the powers given by law to town
25 treasurers for the collection of such taxes, and be subject to the liabilities and entitled

ASSEMBLY BILL 1048**SECTION 56**

1 to the same fees as town treasurers in such cases, but such fees shall be turned over
2 to the city treasurer and become a part of the general fund.

3 **SECTION 57.** 70.73 (1) (b) of the statutes is amended to read:

4 70.73 (1) (b) If a town, village or city clerk or treasurer discovers that ~~personal~~
5 ~~property has been assessed to the wrong person, or~~ 2 or more parcels of land
6 belonging to different persons have been erroneously assessed together on the tax
7 roll, the clerk or treasurer shall notify the assessor and all parties interested, if the
8 parties are residents of the county, by notice in writing to appear at the clerk's office
9 at some time, not less than 5 days thereafter, to correct the assessment roll.

10 **SECTION 58.** 70.73 (1) (c) of the statutes is amended to read:

11 70.73 (1) (c) At the time and place designated in the notice given under par. (b),
12 the assessment roll shall be corrected by entering the correct names of the persons
13 liable to assessment, ~~both as to real and personal property,~~ describing each parcel of
14 land and giving the proper valuation to each parcel separately owned. The total
15 valuation given to the separate tracts of real estate shall be equal to the valuation
16 given to the same property when the several parcels were assessed together.

17 **SECTION 59.** 70.73 (1) (d) of the statutes is amended to read:

18 70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~
19 ~~whose personal property is assessed under this subsection~~ may be made at any time
20 before the tax roll is returned to the county treasurer for the year in which the tax
21 is levied. The valuation ~~or correction of names,~~ when made under this subsection,
22 shall be held just and correct and be final and conclusive.

23 **SECTION 60.** 70.84 of the statutes is amended to read:

24 **70.84 Inequalities may be corrected in subsequent year.** If any such
25 reassessment cannot be completed in time to take the place of the original

ASSEMBLY BILL 1048**SECTION 60**

1 assessment made in such district for said year, the clerk of the district shall levy and
2 apportion the taxes for that year upon the basis of the original assessment roll, and
3 when the reassessment is completed the inequalities in the taxes levied under the
4 original assessment shall be remedied and compensated in the levy and
5 apportionment of taxes in such district next following the completion of said
6 reassessment in the following manner: Each tract of real estate, ~~and, as to personal~~
7 ~~property, each taxpayer, whose tax shall be determined by such reassessment to have~~
8 ~~been relatively too high,~~ shall be credited a sum equal to the amount of taxes charged
9 on the original assessment in excess of the amount which would have been charged
10 had such reassessment been made in time; and each tract of real estate, ~~and, as to~~
11 ~~personal property, each taxpayer, whose tax shall be determined by such~~
12 ~~reassessment to have been relatively too low,~~ shall be charged, in addition to all other
13 taxes, a sum equal to the difference between the amount of taxes charged upon such
14 unequal original assessment and the amount which would have been charged had
15 such reassessment been made in time. The department of revenue, or its authorized
16 agent, shall at any time have access to all assessment and tax rolls herein referred
17 to for the purpose of assisting the local clerk and in order that the results of the
18 reassessment may be carried into effect.

19 **SECTION 61.** 70.855 (1) (intro.) of the statutes is amended to read:

20 70.855 (1) APPLICABILITY. (intro.) The department of revenue shall assess real
21 ~~and personal~~ property assessed as commercial property under s. 70.32 (2) (a) 2. if all
22 of the following apply:

23 **SECTION 62.** 70.855 (1) (a) of the statutes is amended to read:

24 70.855 (1) (a) The property owner and the governing body of the municipality
25 where the property is located submit a written request to the department on or before

ASSEMBLY BILL 1048**SECTION 62**

1 March 1 of the year of the assessment to have the department assess the property
2 owner's real and personal commercial property located in the municipality.

3 **SECTION 63.** 70.855 (1) (b) of the statutes is amended to read:

4 70.855 (1) (b) The written request submitted under par. (a) specifies the items
5 of personal property and parcels of real property for the department's assessment.

6 **SECTION 64.** 70.995 (1) (a) of the statutes is amended to read:

7 70.995 (1) (a) In this section "manufacturing property" includes all lands,
8 buildings, structures and other real property used in manufacturing, assembling,
9 processing, fabricating, making, or milling tangible personal property for profit.
10 Manufacturing property also includes warehouses, storage facilities, and office
11 structures when the predominant use of the warehouses, storage facilities, or offices
12 is in support of the manufacturing property, and all personal property owned or used
13 by any person engaged in this state in any of the activities mentioned, and used in
14 the activity, including raw materials, supplies, machinery, equipment, work in
15 process and finished inventory when located at the site of the activity.
16 Establishments engaged in assembling component parts of manufactured products
17 are considered manufacturing establishments if the new product is neither a
18 structure nor other fixed improvement. Materials processed by a manufacturing
19 establishment include products of agriculture, forestry, fishing, mining, and
20 quarrying. For the purposes of this section, establishments which engage in mining
21 metalliferous minerals are considered manufacturing establishments.

22 **SECTION 65.** 70.995 (1) (b) of the statutes is repealed.

23 **SECTION 66.** 70.995 (4) of the statutes is amended to read:

24 70.995 (4) Whenever real property or tangible personal property is used for
25 one, or some combination, of the processes mentioned in sub. (3) and also for other

ASSEMBLY BILL 1048**SECTION 66**

1 purposes, the department of revenue, if satisfied that there is substantial use in one
2 or some combination of such processes, may assess the property under this section.
3 For all purposes of this section the department of revenue shall have sole discretion
4 for the determination of what is substantial use and what description of real property
5 ~~or what unit of tangible personal property~~ shall constitute “the property” to be
6 included for assessment purposes, and, in connection herewith, the department may
7 include in a real property unit, real property owned by different persons. Vacant
8 property designed for use in manufacturing, assembling, processing, fabricating,
9 making, or milling tangible property for profit may be assessed under this section or
10 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making
11 that determination. In those specific instances where a portion of a description of
12 real property includes manufacturing property rented or leased and operated by a
13 separate person which does not satisfy the substantial use qualification for the entire
14 property, the local assessor shall assess the entire real property description ~~and all~~
15 ~~personal property not exempt under s. 70.11 (27).~~ The applicable portions of the
16 ~~standard manufacturing property report form under sub. (12) as they relate to~~
17 ~~manufacturing machinery and equipment shall be submitted by such person.~~

18 **SECTION 67.** 70.995 (5n) of the statutes is created to read:

19 70.995 (5n) (a) If the department of revenue determines that an establishment
20 is engaged in manufacturing, as defined in subs. (1), (2), and (3), the department may
21 classify the establishment as manufacturing. The establishment shall submit a
22 written request on or before July 1 of the year for which classification is desired, as
23 provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c. Any establishment
24 classified as manufacturing prior to January 1, 2022, is presumed to engaged in
25 manufacturing, as defined in subs. (1), (2), and (3), any the department shall classify

ASSEMBLY BILL 1048**SECTION 67**

1 such establishments as manufacturing regardless of whether the establishment
2 submits a request as provided in this paragraph.

3 (b) The department may at any time investigate or audit requests submitted
4 under par. (a) and may revoke a classification. A revocation under this paragraph
5 may not apply retroactively, but shall take effect on the first day of the
6 establishment's taxable year following the year in which the department issues a
7 revocation. An establishment that submits a request under par. (a) shall notify the
8 department within 60 days of any termination of manufacturing activity.

9 (c) On or before December 31 of the year in which a request is timely submitted
10 under par. (a), the department shall issue a notice of determination responding to the
11 timely request. The department may, in its sole discretion, issue a notice of
12 determination by December 31 for requests received after July 1 of the year in which
13 classification is desired. The notice shall be in writing and shall be sent by 1st class
14 mail or electronic mail. In addition, the notice shall specify that objections to the
15 decision shall be filed with the state board of assessors no later than 60 days after
16 the date of the notice, that a fee of \$200 shall be paid when the objection is filed, and
17 that the objection is not filed until the fee is paid.

18 (d) For purposes of this subsection, an objection is considered timely filed if
19 received by the state board of assessors no later than 60 days after the date of the
20 notice or sent to the state board of assessors by U.S. postal service certified mail in
21 a properly addressed envelope, with postage paid, that is postmarked before
22 midnight of the last day for filing. Neither the board nor the tax appeals commission
23 may waive the requirement that objections be in writing.

24 (e) The state board of assessors shall investigate any timely objection filed
25 under par. (d) if the fee specified under par. (c) is paid. The board shall notify the

ASSEMBLY BILL 1048**SECTION 67**

1 person objecting or the person's agent of its determination by 1st class mail or
2 electronic mail.

3 (f) If a determination of the state board of assessors under par. (e) results in an
4 establishment not being classified as manufacturing, the person having been
5 notified of the determination shall be deemed to have accepted the determination
6 unless the person files a petition for review with the clerk of the tax appeals
7 commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals
8 commission.

9 **SECTION 68.** 70.995 (7) (b) of the statutes is amended to read:

10 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's
11 workload permits and if in the department's judgment it is desirable, the department
12 of revenue shall complete a field investigation or on-site appraisal at full value under
13 ~~ss. s.~~ s. 70.32 (1) and ~~70.34~~ of all manufacturing property in this state.

14 **SECTION 69.** 70.995 (8) (b) 1. of the statutes is amended to read:

15 70.995 (8) (b) 1. The department of revenue shall annually notify each
16 manufacturer assessed under this section and the municipality in which the
17 manufacturing property is located of the full value of all real and personal property
18 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
19 class mail or electronic mail. In addition, the notice shall specify that objections to
20 valuation, amount, or taxability must be filed with the state board of assessors no
21 later than 60 days after the date of the notice of assessment, that objections to a
22 change from assessment under this section to assessment under s. 70.32 (1) must be
23 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.
24 or (d) must be paid and that the objection is not filed until the fee is paid. For
25 purposes of this subdivision, an objection is considered timely filed if received by the

ASSEMBLY BILL 1048**SECTION 69**

1 state board of assessors no later than 60 days after the date of the notice or sent to
2 the state board of assessors by certified mail in a properly addressed envelope, with
3 postage paid, that is postmarked before midnight of the last day for filing. A
4 statement shall be attached to the assessment roll indicating that the notices
5 required by this section have been mailed and failure to receive the notice does not
6 affect the validity of the assessments, the resulting tax on real ~~or personal~~ property,
7 the procedures of the tax appeals commission or of the state board of assessors, or
8 the enforcement of delinquent taxes by statutory means.

9 **SECTION 70.** 70.995 (12) (a) of the statutes is amended to read:

10 70.995 (12) (a) The department of revenue shall prescribe a standard
11 manufacturing property report form that shall be submitted annually for each real
12 estate parcel ~~and each personal property account~~ on or before March 1 by all
13 manufacturers whose property is assessed under this section. The report form shall
14 contain all information considered necessary by the department and shall include,
15 without limitation, income and operating statements, fixed asset schedules, and a
16 report of new construction or demolition. Failure to submit the report shall result
17 in denial of any right of redetermination by the state board of assessors or the tax
18 appeals commission. If any property is omitted or understated in the assessment roll
19 in any of the next 5 previous years, the assessor shall enter the value of the omitted
20 or understated property once for each previous year of the omission or
21 understatement. The assessor shall affix a just valuation to each entry for a former
22 year as it should have been assessed according to the assessor's best judgment. Taxes
23 shall be apportioned and collected on the tax roll for each entry, on the basis of the
24 net tax rate for the year of the omission, taking into account credits under s. 79.10.
25 In the case of omitted property, interest shall be added at the rate of 0.0267 percent

ASSEMBLY BILL 1048**SECTION 70**

1 per day for the period of time between the date when the form is required to be
2 submitted and the date when the assessor affixes the just valuation. In the case of
3 underpayments determined after an objection under s. 70.995 (8) (d), interest shall
4 be added at the average annual discount interest rate determined by the last auction
5 of 6-month U.S. treasury bills before the objection per day for the period of time
6 between the date when the tax was due and the date when it is paid.

7 **SECTION 71.** 70.995 (12r) of the statutes is repealed.

8 **SECTION 72.** 71.07 (5n) (a) 5. a. of the statutes is amended to read:

9 71.07 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the
10 numerator of which is the average value of the claimant’s real and personal land and
11 depreciable property assessed under s. 70.995, owned or rented and used in this state
12 by the claimant during the taxable year to manufacture qualified production
13 property, and the denominator of which is the average value of all the claimant’s real
14 and personal land and depreciable property owned or rented during the taxable year
15 and used by the claimant to manufacture qualified production property.

16 **SECTION 73.** 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

17 71.07 (5n) (a) 9. (intro.) “Qualified production property” means ~~either~~ any of
18 the following:

19 **SECTION 74.** 71.07 (5n) (a) 9. a. of the statutes is amended to read:

20 71.07 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part
21 by the claimant on property that is located in this state and assessed as
22 manufacturing property under s. 70.995. Tangible personal property manufactured
23 in this state may only be qualified production property if it is manufactured on
24 property approved to be classified as manufacturing real property for purposes of s.

ASSEMBLY BILL 1048**SECTION 74**

1 70.995, even if it is not eligible to be listed on the department's manufacturing roll
2 until January 1 of the following year.

3 **SECTION 75.** 71.07 (5n) (a) 9. c. of the statutes is created to read:

4 71.07 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part
5 by the claimant at an establishment that is located in this state and classified as
6 manufacturing under s. 70.995 (5n). A person wishing to classify the person's
7 establishment as manufacturing under this subd. 9. c. shall file an application in the
8 form and manner prescribed by the department no later than July 1 of the taxable
9 year for which the person wishes to claim the credit under this subsection, pursuant
10 to s. 70.995 (5n). The department shall make a determination and provide written
11 notice by December 31 of the year in which the application is filed. A determination
12 on the classification under this subd. 9. c. may be appealed as provided under s.
13 70.995 (5n).

14 **SECTION 76.** 71.07 (5n) (d) 2. of the statutes is amended to read:

15 71.07 (5n) (d) 2. For purposes of determining a claimant's eligible qualified
16 production activities income under this subsection, the claimant shall multiply the
17 claimant's qualified production activities income from property manufactured by the
18 claimant by the manufacturing property factor and qualified production activities
19 income from property produced, grown, or extracted by the claimant by the
20 agriculture property factor. This subdivision does not apply if the claimant's entire
21 qualified production activities income results from the sale of tangible personal
22 property that was manufactured, produced, grown, or extracted wholly in this state
23 by the claimant.

24 **SECTION 77.** 71.07 (6e) (a) 5. of the statutes is amended to read:

ASSEMBLY BILL 1048**SECTION 77**

1 71.07 **(6e)** (a) 5. “Property taxes” means real ~~and personal~~ property taxes,
2 exclusive of special assessments, delinquent interest, and charges for service, paid
3 by a claimant, and the claimant’s spouse if filing a joint return, on the eligible
4 veteran’s or unremarried surviving spouse’s principal dwelling in this state during
5 the taxable year for which credit under this subsection is claimed, less any property
6 taxes paid which are properly includable as a trade or business expense under
7 section 162 of the Internal Revenue Code. If the principal dwelling on which the
8 taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants
9 in common or is owned by spouses as marital property, “property taxes” is that part
10 of property taxes paid that reflects the ownership percentage of the claimant, except
11 that this limitation does not apply to spouses who file a joint return. If the principal
12 dwelling is sold during the taxable year, the “property taxes” for the seller and buyer
13 shall be the amount of the tax prorated to each in the closing agreement pertaining
14 to the sale or, if not so provided for in the closing agreement, the tax shall be prorated
15 between the seller and buyer in proportion to months of their respective ownership.
16 “Property taxes” includes monthly municipal permit fees in respect to a principal
17 dwelling collected under s. 66.0435 (3) (c).

18 **SECTION 78.** 71.07 (9) (a) 3. of the statutes is amended to read:

19 71.07 **(9)** (a) 3. “Property taxes” means real ~~and personal~~ property taxes,
20 exclusive of special assessments, delinquent interest and charges for service, paid by
21 a claimant on the claimant’s principal dwelling during the taxable year for which
22 credit under this subsection is claimed, less any property taxes paid which are
23 properly includable as a trade or business expense under section 162 of the Internal
24 Revenue Code. If the principal dwelling on which the taxes were paid is owned by
25 2 or more persons or entities as joint tenants or tenants in common or is owned by

ASSEMBLY BILL 1048**SECTION 78**

1 spouses as marital property, “property taxes” is that part of property taxes paid that
2 reflects the ownership percentage of the claimant. If the principal dwelling is sold
3 during the taxable year the “property taxes” for the seller and buyer shall be the
4 amount of the tax prorated to each in the closing agreement pertaining to the sale
5 or, if not so provided for in the closing agreement, the tax shall be prorated between
6 the seller and buyer in proportion to months of their respective ownership. “Property
7 taxes” includes monthly municipal permit fees in respect to a principal dwelling
8 collected under s. 66.0435 (3) (c).

9 **SECTION 79.** 71.17 (2) of the statutes is amended to read:

10 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All
11 income taxes levied against the income of beneficiaries shall be a lien on that portion
12 of the trust estate or interest therein from which the income taxed is derived, and
13 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the
14 same become delinquent. Every person who, as a fiduciary under the provisions of
15 this subchapter, pays an income tax shall have all the rights and remedies of
16 reimbursement for any taxes assessed against him or her or paid by him or her in
17 such capacity, as provided in s. 70.19 (1) and (2), 2019 stats.

18 **SECTION 80.** 71.28 (5n) (a) 5. a. of the statutes is amended to read:

19 71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the
20 numerator of which is the average value of the claimant’s real and personal land and
21 depreciable property assessed under s. ~~70.995~~, owned or rented and used in this state
22 by the claimant during the taxable year to manufacture qualified production
23 property, and the denominator of which is the average value of all the claimant’s real
24 and personal land and depreciable property owned or rented during the taxable year
25 and used by the claimant to manufacture qualified production property.

ASSEMBLY BILL 1048**SECTION 81**

1 **SECTION 81.** 71.28 (5n) (a) 5. d. of the statutes is repealed.

2 **SECTION 82.** 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

3 71.28 **(5n)** (a) 9. (intro.) “Qualified production property” means either any of
4 the following:

5 **SECTION 83.** 71.28 (5n) (a) 9. a. of the statutes is amended to read:

6 71.28 **(5n)** (a) 9. a. Tangible personal property manufactured in whole or in part
7 by the claimant on property that is located in this state and assessed as
8 manufacturing property under s. 70.995. Tangible personal property manufactured
9 in this state may only be qualified production property if it is manufactured on
10 property approved to be classified as manufacturing real property for purposes of s.
11 70.995, even if it is not eligible to be listed on the department’s manufacturing roll
12 until January 1 of the following year.

13 **SECTION 84.** 71.28 (5n) (a) 9. c. of the statutes is created to read:

14 71.28 **(5n)** (a) 9. c. Tangible personal property manufactured in whole or in part
15 by the claimant with an establishment that is located in this state and classified as
16 manufacturing under s. 70.995 (5n). A person wishing to classify the person’s
17 establishment as manufacturing under this subd. 9. c. shall file an application in the
18 form and manner prescribed by the department no later than July 1 of the taxable
19 year for which the person wishes to claim the credit under this subsection, pursuant
20 to s. 70.995 (5n). The department shall make a determination and provide written
21 notice by December 31 of the year in which the application is filed. A determination
22 on the classification under this subd. 9. c. may be appealed as provided under s.
23 70.995 (5n).

24 **SECTION 85.** 71.28 (5n) (d) 2. of the statutes is amended to read:

ASSEMBLY BILL 1048**SECTION 85**

1 71.28 (5n) (d) 2. Except as provided in subd. 3., for purposes of determining a
2 claimant's eligible qualified production activities income under this subsection, the
3 claimant shall multiply the claimant's qualified production activities income from
4 property manufactured by the claimant by the manufacturing property factor and
5 qualified production activities income from property produced, grown, or extracted
6 by the claimant by the agriculture property factor. This subdivision does not apply
7 if the claimant's entire qualified production activities income results from the sale
8 of tangible personal property that was manufactured, produced, grown, or extracted
9 wholly in this state by the claimant.

10 **SECTION 86.** 73.06 (3) of the statutes is amended to read:

11 73.06 (3) The department of revenue, through its supervisors of equalization,
12 shall examine and test the work of assessors during the progress of their assessments
13 and ascertain whether any of them is assessing property at other than full value or
14 is omitting property subject to taxation from the roll. The department and such
15 supervisors shall have the rights and powers of a local assessor for the examination
16 of persons and property and for the discovery of property subject to taxation. If any
17 property has been omitted or not assessed according to law, they shall bring the same
18 to the attention of the local assessor of the proper district and if such local assessor
19 shall neglect or refuse to correct the assessment they shall report the fact to the board
20 of review. All disputes between the department, municipalities, and property owners
21 about the taxability or value of the property under s. 70.995 (12r) shall be resolved
22 by using the procedures under s. 70.995 (8).

23 **SECTION 87.** 74.05 (1) of the statutes is amended to read:

24 74.05 (1) DEFINITION. In this section, "error in the tax roll" means an error in
25 the description of any real or personal property, in the identification of the owner or

ASSEMBLY BILL 1048**SECTION 87**

1 person to whom the property is assessed or in the amount of the tax or an error
2 resulting from a palpably erroneous entry in the assessment roll.

3 **SECTION 88.** 74.09 (2) of the statutes is amended to read:

4 74.09 (2) PREPARATION. The clerk of the taxation district shall prepare the real
5 ~~and personal~~ property tax bills. The form of the property tax bill shall be prescribed
6 by the department of revenue and shall be uniform.

7 **SECTION 89.** 74.11 (4) of the statutes is repealed.

8 **SECTION 90.** 74.11 (6) (a) of the statutes is amended to read:

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

12 **SECTION 91.** 74.11 (10) (a) 1. of the statutes is amended to read:

13 74.11 (10) (a) 1. If all special assessments, special charges, and special taxes
14 ~~and personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full and received
15 by the proper official on or before 5 working days after the due date, the amounts
16 unpaid are delinquent as of the day after the due date of the first installment or of
17 the lump-sum payment.

18 **SECTION 92.** 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

19 **SECTION 93.** 74.11 (11) (b) of the statutes is repealed.

20 **SECTION 94.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

21 74.11 (12) (a) (intro.) Except as provided in ~~pars. par.~~ par. (c) ~~and (d)~~, if a taxation
22 district treasurer or county treasurer receives a payment from a taxpayer which is
23 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
24 amounts due, including interest and penalties, in the following order:

25 **SECTION 95.** 74.11 (12) (a) 1g. of the statutes is repealed.

ASSEMBLY BILL 1048**SECTION 96**

1 **SECTION 96.** 74.11 (12) (b) of the statutes is amended to read:

2 74.11 **(12)** (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for
3 purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies
4 under this section.

5 **SECTION 97.** 74.11 (12) (d) of the statutes is repealed.

6 **SECTION 98.** 74.12 (6) of the statutes is repealed.

7 **SECTION 99.** 74.12 (7) (a) of the statutes is amended to read:

8 74.12 **(7)** (a) If the first installment of real property taxes, ~~personal property~~
9 ~~taxes on improvements on leased land~~ or special assessments to which an
10 installment option pertains is not received by the proper official on or before 5
11 working days after the due date of January 31, the entire amount of the remaining
12 unpaid taxes or special assessments to which an installment option pertains on that
13 parcel is delinquent as of February 1.

14 **SECTION 100.** 74.12 (8) (a) of the statutes is amended to read:

15 74.12 **(8)** (a) If the 2nd or any subsequent installment payment of real property
16 ~~taxes, personal property taxes on improvements on leased land~~ or special
17 assessments to which an installment option pertains is not received by the proper
18 official on or before 5 working days after the due date specified in the ordinance, the
19 entire amount of the remaining unpaid taxes or special assessments to which an
20 installment option pertains on that parcel is delinquent as of the first day of the
21 month after the payment is due and interest and penalties are due under sub. (10).

22 **SECTION 101.** 74.12 (9) (a) of the statutes is amended to read:

23 74.12 **(9)** (a) If all special assessments to which an installment option does not
24 pertain, special charges, and special taxes ~~and personal property taxes~~ that are due
25 under sub. (5) ~~or (6)~~ are not paid in full and received by the proper official on or before

ASSEMBLY BILL 1048**SECTION 101**

1 5 working days after the due date of January 31, the amounts unpaid are delinquent
2 as of February 1.

3 **SECTION 102.** 74.12 (10) (a) of the statutes is amended to read:

4 74.12 (10) (a) All real property taxes, special assessments, special charges and
5 special taxes that become delinquent and are paid on or before July 31, ~~and all~~
6 ~~delinquent personal property taxes, whenever paid,~~ shall be paid, together with
7 interest and penalties charged from the preceding February 1, to the taxation district
8 treasurer.

9 **SECTION 103.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

10 74.12 (11) (a) (intro.) Except as provided in ~~pars. par. (c) and (d),~~ if a taxation
11 district treasurer or county treasurer receives a payment from a taxpayer which is
12 not sufficient to pay all amounts due, the treasurer shall apply the payment to the
13 amounts due, including interest and penalties, in the following order:

14 **SECTION 104.** 74.12 (11) (a) 1g. of the statutes is repealed.

15 **SECTION 105.** 74.12 (11) (b) of the statutes is amended to read:

16 74.12 (11) (b) The allocation under par. (a) ~~1g. 1m.~~ to 4. is conclusive for
17 purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies
18 under this section.

19 **SECTION 106.** 74.12 (11) (d) of the statutes is repealed.

20 **SECTION 107.** 74.29 (2) of the statutes is amended to read:

21 74.29 (2) On or before August 20, a taxation district treasurer who has not paid
22 in full all taxes on improvements on leased land ~~under s. 74.25 (1) (b) 1. or under s.~~
23 74.30 (1) or (2) shall pay in full to each taxing jurisdiction within the district all taxes
24 on improvements on leased land included in the tax roll which have not previously
25 been paid to, or retained by, the taxing jurisdiction, except that the treasurer shall

ASSEMBLY BILL 1048**SECTION 107**

1 pay the state's proportionate share to the county. As part of that distribution, the
2 taxation district treasurer shall allocate to each tax incremental district within the
3 taxation district its proportionate share of taxes on improvements on leased land.

4 **SECTION 108.** 74.30 (1) (i) of the statutes is repealed.

5 **SECTION 109.** 74.30 (1m) of the statutes is amended to read:

6 **74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before
7 March 15, the county treasurer shall send to the secretary of administration the
8 state's proportionate shares of taxes under sub. (1) ~~(i) and (j)~~.

9 **SECTION 110.** 74.42 of the statutes is repealed.

10 **SECTION 111.** 74.47 (3) (e) of the statutes is repealed.

11 **SECTION 112.** 74.55 of the statutes is repealed.

12 **SECTION 113.** 74.83 of the statutes is amended to read:

13 **74.83 Agreements.** Any 1st class city may enter into agreements to pay
14 delinquent state, county, metropolitan sewerage district, and technical college
15 district real ~~or personal~~ property taxes, including accrued interest and penalties
16 thereon, applicable to property located in that city at any stage in the proceedings
17 for collection and enforcement of those taxes and thereafter collect and enforce those
18 taxes, including interest and penalties on them, in its own name in accordance with
19 any of the procedures or remedies applicable to the collection and enforcement of
20 delinquent city, state, county, metropolitan sewerage district, and technical college
21 district taxes under this chapter and ch. 75.

22 **SECTION 114.** 74.87 (3) of the statutes is amended to read:

23 **74.87 (3) OPTIONAL PAYMENT SCHEDULE.** The common council of a city may, by
24 ordinance, permit payment in 10 equal installments, without interest, of general
25 property taxes, special charges, and special assessments of the city, other than for

ASSEMBLY BILL 1048**SECTION 114**

1 special assessments for which no payment extension is allowed. Each installment
2 shall be paid on or before the last day of each month from January through October.
3 ~~Taxes on personal property may be paid in installments under this subsection if, on~~
4 ~~or before January 31 of the year in which the tax becomes due, the taxpayer has first~~
5 ~~paid to the city treasurer taxes on personal property levied by all taxing jurisdictions~~
6 ~~other than the city.~~ The amounts and time of payment of city general property taxes,
7 special assessments and charges in the city tax roll shall be as provided in the charter
8 of the city.

9 **SECTION 115.** 76.69 of the statutes is repealed.

10 **SECTION 116.** 77.84 (1) of the statutes is amended to read:

11 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located
12 shall enter in a special column or other appropriate place on the tax roll the
13 description of each parcel of land designated as managed forest land, and shall
14 specify, by the designation "MFL-O" or "MFL-C", the acreage of each parcel that is
15 designated open or closed under s. 77.83. The land shall be assessed and is subject
16 to review under ch. 70. Except as provided in this subchapter, no tax may be levied
17 on managed forest land, except that any building, improvements, and fixtures on
18 managed forest land is subject to taxation as ~~personal~~ real property under ch. 70.

19 **SECTION 117.** 79.095 (3) of the statutes is amended to read:

20 79.095 (3) REVIEW BY DEPARTMENT. The department shall adjust each rate
21 reported under sub. (2) (b) to a full-value rate. The department shall review and
22 correct the information submitted under sub. (2) (a), shall determine the full value
23 of all of the property reported under sub. (2) (a) ~~and of all the property under s. 70.995~~
24 ~~(12r)~~ and, on or before October 1, shall notify each taxing jurisdiction of the full value
25 of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the

ASSEMBLY BILL 1048**SECTION 117**

1 jurisdiction. The department shall adjust the full value that is reported to taxing
2 jurisdictions under this subsection in the year after an error occurs or a value has
3 been changed due to an appeal. All disputes between the department and
4 municipalities about the value of the property reported under sub. (2) (a) ~~or of the~~
5 ~~property under s. 70.995 (12r)~~ shall be resolved by using the procedures under s.
6 70.995 (8).

7 **SECTION 118.** 79.096 (1) of the statutes is renumbered 79.096 (1) (a).

8 **SECTION 119.** 79.096 (1) (b) of the statutes is created to read:

9 79.096 (1) (b) Beginning in 2023, the department of administration shall pay
10 to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the
11 property taxes levied on the items of personal property described under s. 70.111 (28)
12 for the property tax assessments as of January 1, 2021.

13 **SECTION 120.** 79.096 (2) (a) of the statutes is renumbered 79.096 (2) (a) (intro.)
14 and amended to read:

15 79.096 (2) (a) (intro.) Each municipality shall report to the department of
16 revenue, in the time and manner determined by the department, ~~the~~ all of the
17 following:

18 1. The amount of the property taxes levied on the items of personal property
19 described under s. 70.111 (27) (b) for the property tax assessments as of January 1,
20 2017, on behalf of the municipality and on behalf of other taxing jurisdictions.

21 **SECTION 121.** 79.096 (2) (a) 2. of the statutes is created to read:

22 79.096 (2) (a) 2. The amount of the property taxes levied on the items of
23 personal property described under s. 70.111 (28) for the property tax assessments as
24 of January 1, 2021, on behalf of the municipality and on behalf of other taxing
25 jurisdictions.

ASSEMBLY BILL 1048**SECTION 122**

1 **SECTION 122.** 79.096 (2) (c) of the statutes is created to read:

2 79.096 (2) (c) If a municipality does not timely electronically file the report
3 required by the department of revenue under par. (a), the following reductions will
4 be made to the municipality's personal property aid distributed under sub. (1) (b) in
5 2023:

6 1. Reduction of 50 percent, if not filed by June 30, 2022.

7 2. Forfeiture of the municipality's aid under sub. (1) (b), if not filed by July 15,
8 2022.

9 **SECTION 123.** 79.096 (2) (d) of the statutes is created to read:

10 79.096 (2) (d) If a municipality does not electronically file the report required
11 by the department of revenue under par. (a) by July 15, 2022, the department may
12 use the best information available to calculate the aid to distribute under sub. (1) (b)
13 in 2023 to the applicable taxing jurisdictions.

14 **SECTION 124.** 174.065 (3) of the statutes is amended to read:

15 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog
16 license taxes may be collected in ~~the same manner as in s. 74.55 and a civil action~~
17 under ch. 799 for the collecting of personal property taxes, if the action is brought
18 within 6 years after the January 1 of the year in which the taxes are required to be
19 paid.

20 **SECTION 125.** 815.18 (3) (intro.) of the statutes is amended to read:

21 815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive
22 the following property is exempt, except as specifically provided in this section and
23 ss. ~~70.20 (2), 71.91 (5m) and (6), 74.55 (2) and 102.28 (5):~~

24 **SECTION 126.** 978.05 (6) (a) of the statutes is amended to read:

ASSEMBLY BILL 1048**SECTION 126**

1 978.05 (6) (a) Institute, commence or appear in all civil actions or special
2 proceedings under and perform the duties set forth for the district attorney under ch.
3 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4),
4 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,
5 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection
6 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and
7 938 as the judge may request and perform all appropriate duties and appear if the
8 district attorney is designated in specific statutes, including matters within chs. 782,
9 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority
10 of the county board to designate, under s. 48.09 (5), that the corporation counsel
11 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)
12 or 938.09 (6), the district attorney as an appropriate person to represent the interests
13 of the public under s. 48.14 or 938.14.

SECTION 127. Initial applicability.

14 (1) ASSESSMENTS. The treatment of ss. 17.14 (1) (g), 33.01 (9) (a), (am), (ar) 1.,
15 and (b) 1., 60.85 (1) (f), (h) 1. c., and (o) and (5) (j), 66.0435 (3) (g), 66.1105 (2) (d) and
16 (f) 1. c. and (5) (j), 66.1106 (1) (k) and (4) (e), 70.02, 70.043 (1) and (2), 70.05 (5) (a)
17 1., 70.17 (1), 70.174, 70.44 (1), 70.47 (15), 70.49 (2), 70.52, 70.53 (1) (a), 70.65 (2) (a)
18 (intro.), 1., and 2. and (b) (intro.), 70.73 (1) (b), (c), and (d), 70.84, 70.855 (1) (intro.),
19 (a), and (b), 70.995 (1) (a) and (b), (4), (5n), (7) (b), (8) (b) 1., (12) (a), and (12r), 73.06
20 (3), 74.05 (1), 74.09 (2), 74.11 (4), (6) (a), (10) (a) 1., (11) (a) and (b), and (12) (a) (intro.)
21 and 1g., (b), and (d), 74.12 (6), (7) (a), (8) (a), (9) (a), (10) (a), and (11) (a) (intro.) and
22 1g., (b), and (d), 74.29 (2), 74.30 (1) (i) and (1m), 74.42, 74.47 (3) (e), 74.55, 74.83, 74.87
23 (3), 76.69, 77.84 (1), 79.095 (3), 815.18 (3) (intro.), and 978.05 (6) (a) first applies to
24 the property tax assessments as of January 1, 2022.
25

