

State of Wisconsin



2021 Assembly Bill 191

Date of enactment:
Date of publication*:

2021 WISCONSIN ACT

AN ACT *to repeal* 60.85 (1) (f), 66.1105 (2) (d), 70.043 (2), 70.13 (3), 70.13 (7), 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34, 70.345, 70.35, 70.36, 70.47 (15), 70.65 (2) (a) 2., 70.68, 74.11 (4), 74.11 (11) (b), 74.11 (12) (a) 1g., 74.11 (12) (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.30 (1) (i), 74.42, 74.47 (3) (e), 74.55 and 76.69; *to renumber* 70.043 (1) and 74.11 (11) (a); *to consolidate, renumber and amend* 70.65 (2) (a) (intro.) and 1.; *to amend* 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am), 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 60.85 (1) (h) 1. c., 60.85 (1) (o), 66.0435 (3) (g), 66.1105 (2) (f) 1. c., 66.1106 (1) (k), 70.02, 70.05 (5) (a) 1., 70.17 (1), 70.174, 70.44 (1), 70.49 (2), 70.52, 70.65 (2) (b) (intro.), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855 (1) (a), 70.855 (1) (b), 70.995 (1) (a), 70.995 (1) (b), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a), 71.17 (2), 74.05 (1), 74.09 (2), 74.11 (6) (a), 74.11 (10) (a) 1., 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12 (7) (a), 74.12 (8) (a), 74.12 (9) (a), 74.12 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.29 (2), 74.30 (1m), 74.83, 74.87 (3), 77.84 (1), 174.065 (3), 815.18 (3) (intro.) and 978.05 (6) (a); and *to create* 16.5185 (1m), 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28) and 70.17 (3) of the statutes; **relating to:** eliminating the personal property tax.

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

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

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

SECTION 1s. 17.14 (1) (g) of the statutes is amended to read:

17.14 (1) (g) Failure to use the “Wisconsin Property Assessment Manual” provided under s. 73.03 (2a) and as required by s. 70.32 (1) and 70.34. The certification of

any assessor removed under this paragraph may for sufficient reason be reinstated by the secretary of revenue after one year upon formal application for reinstatement.

SECTION 2. 26.03 (1m) (b) (intro.) of the statutes is amended to read:

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

SECTION 3. 33.01 (9) (a) of the statutes is amended to read:

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication.”

33.01 (9) (a) For the purpose of receiving notice under this chapter, a person whose name appears as an owner of real property on the tax roll under s. 70.65 (2) (a) ~~+~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of the previous year.

SECTION 4. 33.01 (9) (am) of the statutes is amended to read:

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

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

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

SECTION 5. 33.01 (9) (ar) 1. of the statutes is amended to read:

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

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

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

SECTION 7. 60.85 (1) (f) of the statutes is repealed.

SECTION 8. 60.85 (1) (h) 1. c. of the statutes is amended to read:

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

SECTION 9. 60.85 (1) (o) of the statutes is amended to read:

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

SECTION 9d. 60.85 (5) (j) of the statutes is created to read:

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

SECTION 9f. 66.0435 (3) (g) of the statutes is amended to read:

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

SECTION 10. 66.1105 (2) (d) of the statutes is repealed.

SECTION 11. 66.1105 (2) (f) 1. c. of the statutes is amended to read:

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

SECTION 12. 66.1105 (5) (j) of the statutes is created to read:

66.1105 (5) (j) Upon receiving a written application from the city clerk, in a form prescribed by the department of revenue, the department shall recalculate the base value of a tax incremental district affected by 2021 Wisconsin Act (this act) to remove the value of the personal property. A request received under this paragraph no later than October 31 is effective in the year following the year in which the request is made. A request received after October 31 is effective in the 2nd year following the year in which the request is made.

SECTION 13. 66.1106 (1) (k) of the statutes is amended to read:

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

SECTION 13d. 66.1106 (4) (e) of the statutes is created to read:

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

SECTION 13m. 70.015 of the statutes is created to read:

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

SECTION 14. 70.02 of the statutes is amended to read:

70.02 Definition of general property. General property is all the taxable real ~~and personal~~ property defined in ss. 70.03 and 70.04 except that which is taxed under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI

of ch. 77. General property includes manufacturing property subject to s. 70.995, but assessment of that property shall be made according to s. 70.995.

SECTION 15. 70.043 (1) of the statutes is renumbered 70.043.

SECTION 16. 70.043 (2) of the statutes is repealed.

SECTION 17. 70.05 (5) (a) 1. of the statutes is amended to read:

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

SECTION 18. 70.111 (28) of the statutes is created to read:

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

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

SECTION 19. 70.13 (3) of the statutes is repealed.

SECTION 20. 70.13 (7) of the statutes is repealed.

SECTION 21. 70.17 (1) of the statutes is amended to read:

70.17 (1) Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name. The person holding the contract or certificate of sale of any real property contracted to be sold by the state, but not conveyed, shall be deemed the owner for such purpose. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name. The real estate of an incorporated company shall be entered in the same manner as that of an individual. Improvements Except as provided in sub. (3), buildings, improvements, and fixtures on leased lands may be assessed either as real property or personal property.

SECTION 22. 70.17 (3) of the statutes is created to read:

70.17 (3) Beginning with the property tax assessments as of January 1, 2022, manufactured and mobile homes, not otherwise exempt from taxation under s. 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings, improvements, and fixtures on exempt lands, buildings, improvements, and fixtures on forest croplands, and buildings, improvements, and fixtures on managed forest lands shall be assessed as real property. If buildings, improvements, and fixtures, but not the underlying land, are leased to a person other than the landowner or if the buildings, improvements, and fixtures are owned by a person other than the landowner, the assessor may create a separate tax parcel for the build-

ings, improvements, and fixtures and assess the buildings, improvements, and fixtures as real property to the owner of the buildings, improvements, and fixtures. The assessor may also create a tax parcel for buildings, improvements, and fixtures on exempt lands, buildings, improvements, and fixtures on forest croplands, and buildings, improvements, and fixtures on managed forest lands and assess the buildings, improvements, and fixtures as real property to the owner of the buildings, improvements, and fixtures. For purposes of this subsection, “buildings, improvements and fixtures” does not include any property defined in s. 70.04.

SECTION 23. 70.174 of the statutes is amended to read:

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

SECTION 24. 70.18 of the statutes is repealed.

SECTION 25. 70.19 of the statutes is repealed.

SECTION 26. 70.20 of the statutes is repealed.

SECTION 27. 70.21 of the statutes is repealed.

SECTION 28. 70.22 of the statutes is repealed.

SECTION 29. 70.29 of the statutes is repealed.

SECTION 30. 70.30 of the statutes is repealed.

SECTION 31. 70.34 of the statutes is repealed.

SECTION 32. 70.345 of the statutes is repealed.

SECTION 33. 70.35 of the statutes is repealed.

SECTION 34. 70.36 of the statutes is repealed.

SECTION 35. 70.44 (1) of the statutes is amended to read:

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

SECTION 36. 70.47 (15) of the statutes is repealed.

SECTION 37. 70.49 (2) of the statutes is amended to read:

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

SECTION 38. 70.52 of the statutes is amended to read:

70.52 Clerks to examine and correct rolls. Each city, village, and town clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk shall correct all double assessments, imperfect descriptions, and other errors apparent on the roll, and correct the value of parcels of real property not liable to taxation. The clerk shall add to the roll any parcel of real property not listed on the assessment roll or item of personal property omitted from the roll and immediately notify the assessors of the additions and omissions. ~~The assessors shall immediately view and value the omitted property and certify the valuation to the clerk.~~ The clerk shall enter the valuation and property classification on the roll, and the valuation shall be final. To enable the clerk to properly correct defective descriptions, the clerk may request aid, when necessary, from the county surveyor, whose fees for the services rendered shall be paid by the city, village, or town.

SECTION 39. 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated, renumbered 70.65 (2) (a) and amended to read:

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

SECTION 40. 70.65 (2) (a) 2. of the statutes is repealed.

SECTION 41. 70.65 (2) (b) (intro.) of the statutes is amended to read:

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

SECTION 42. 70.68 of the statutes is repealed.

SECTION 43. 70.73 (1) (b) of the statutes is amended to read:

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

SECTION 44. 70.73 (1) (c) of the statutes is amended to read:

70.73 (1) (c) At the time and place designated in the notice given under par. (b), the assessment roll shall be corrected by entering the correct names of the persons liable to assessment, ~~both as to real and personal property,~~ describing each parcel of land and giving the proper valuation to each parcel separately owned. The total valuation given to the separate tracts of real estate shall be

equal to the valuation given to the same property when the several parcels were assessed together.

SECTION 45. 70.73 (1) (d) of the statutes is amended to read:

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

SECTION 46. 70.84 of the statutes is amended to read:

70.84 Inequalities may be corrected in subsequent year. If any such reassessment cannot be completed in time to take the place of the original assessment made in such district for said year, the clerk of the district shall levy and apportion the taxes for that year upon the basis of the original assessment roll, and when the reassessment is completed the inequalities in the taxes levied under the original assessment shall be remedied and compensated in the levy and apportionment of taxes in such district next following the completion of said reassessment in the following manner: Each tract of real estate, ~~and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too high,~~ shall be credited a sum equal to the amount of taxes charged on the original assessment in excess of the amount which would have been charged had such reassessment been made in time; and each tract of real estate, ~~and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too low,~~ shall be charged, in addition to all other taxes, a sum equal to the difference between the amount of taxes charged upon such unequal original assessment and the amount which would have been charged had such reassessment been made in time. The department of revenue, or its authorized agent, shall at any time have access to all assessment and tax rolls herein referred to for the purpose of assisting the local clerk and in order that the results of the reassessment may be carried into effect.

SECTION 47. 70.855 (1) (intro.) of the statutes is amended to read:

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

SECTION 48. 70.855 (1) (a) of the statutes is amended to read:

70.855 (1) (a) The property owner and the governing body of the municipality where the property is located submit a written request to the department on or before March 1 of the year of the assessment to have the department assess the property owner's real ~~and personal~~ commercial property located in the municipality.

SECTION 49. 70.855 (1) (b) of the statutes is amended to read:

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

SECTION 50. 70.995 (1) (a) of the statutes is amended to read:

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

SECTION 51. 70.995 (1) (b) of the statutes is amended to read:

70.995 (1) (b) Materials used by a manufacturing establishment may be purchased directly from producers, obtained through customary trade channels or secured without recourse to the market by transfer from one establishment to another under the same ownership. Manufacturing production is usually carried on for the wholesale market, for interplant transfer or to order for industrial users rather than for direct sale to a domestic consumer.

SECTION 52. 70.995 (4) of the statutes is amended to read:

70.995 (4) Whenever real property or tangible personal property is used for one, or some combination, of the processes mentioned in sub. (3) and also for other purposes, the department of revenue, if satisfied that there is substantial use in one or some combination of such processes, may assess the property under this section. For all purposes of this section the department of revenue shall have sole discretion for the determination of what is substantial use and what description of real property or what unit of tangible personal property shall constitute "the property" to be included for assessment purposes, and, in connection herewith, the department may include in a real property unit, real property owned by different persons. Vacant property designed for use in manufacturing,

assembling, processing, fabricating, making, or milling tangible property for profit may be assessed under this section or under s. 70.32 (1), and the period of vacancy may not be the sole ground for making that determination. In those specific instances where a portion of a description of real property includes manufacturing property rented or leased and operated by a separate person which does not satisfy the substantial use qualification for the entire property, the local assessor shall assess the entire real property description and all personal property not exempt under s. 70.11 (27). The applicable portions of the standard manufacturing property report form under sub. (12) as they relate to manufacturing machinery and equipment shall be submitted by such person.

SECTION 53. 70.995 (7) (b) of the statutes is amended to read:

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

SECTION 54. 70.995 (8) (b) 1. of the statutes is amended to read:

70.995 (8) (b) 1. The department of revenue shall annually notify each manufacturer assessed under this section and the municipality in which the manufacturing property is located of the full value of all real and personal property owned by the manufacturer. The notice shall be in writing and shall be sent by 1st class mail or electronic mail. In addition, the notice shall specify that objections to valuation, amount, or taxability must be filed with the state board of assessors no later than 60 days after the date of the notice of assessment, that objections to a change from assessment under this section to assessment under s. 70.32 (1) must be filed no later than 60 days after the date of the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is not filed until the fee is paid. For purposes of this subdivision, an objection is considered timely filed if received by the state board of assessors no later than 60 days after the date of the notice or sent to the state board of assessors by certified mail in a properly addressed envelope, with postage paid, that is postmarked before midnight of the last day for filing. A statement shall be attached to the assessment roll indicating that the notices required by this section have been mailed and failure to receive the notice does not affect the validity of the assessments, the resulting tax on real or personal property, the procedures of the tax appeals commission or of the state board of assessors, or the enforcement of delinquent taxes by statutory means.

SECTION 55. 70.995 (12) (a) of the statutes is amended to read:

70.995 (12) (a) The department of revenue shall prescribe a standard manufacturing property report form

that shall be submitted annually for each real estate parcel ~~and each personal property account~~ on or before March 1 by all manufacturers whose property is assessed under this section. The report form shall contain all information considered necessary by the department and shall include, without limitation, income and operating statements, fixed asset schedules, and a report of new construction or demolition. Failure to submit the report shall result in denial of any right of redetermination by the state board of assessors or the tax appeals commission. If any property is omitted or understated in the assessment roll in any of the next 5 previous years, the assessor shall enter the value of the omitted or understated property once for each previous year of the omission or understatement. The assessor shall affix a just valuation to each entry for a former year as it should have been assessed according to the assessor's best judgment. Taxes shall be apportioned and collected on the tax roll for each entry, on the basis of the net tax rate for the year of the omission, taking into account credits under s. 79.10. In the case of omitted property, interest shall be added at the rate of 0.0267 percent per day for the period of time between the date when the form is required to be submitted and the date when the assessor affixes the just valuation. In the case of underpayments determined after an objection under s. 70.995 (8) (d), interest shall be added at the average annual discount interest 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 date when the tax was due and the date when it is paid.

SECTION 56. 71.17 (2) of the statutes is amended to read:

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

SECTION 57. 74.05 (1) of the statutes is amended to read:

74.05 (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.

SECTION 58. 74.09 (2) of the statutes is amended to read:

74.09 (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.

SECTION 59. 74.11 (4) of the statutes is repealed.

SECTION 60. 74.11 (6) (a) of the statutes is amended to read:

74.11 (6) (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.

SECTION 61. 74.11 (10) (a) 1. of the statutes is amended to read:

74.11 (10) (a) 1. If all special assessments, special charges, and special taxes ~~and personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full and received by the proper official on or before 5 working days after 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.

SECTION 62. 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

SECTION 63. 74.11 (11) (b) of the statutes is repealed.

SECTION 64. 74.11 (12) (a) (intro.) of the statutes is amended to read:

74.11 (12) (a) (intro.) Except as provided in ~~pars. par.~~ par. (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:

SECTION 65. 74.11 (12) (a) 1g. of the statutes is repealed.

SECTION 66. 74.11 (12) (b) of the statutes is amended to read:

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

SECTION 67. 74.11 (12) (d) of the statutes is repealed.

SECTION 68. 74.12 (6) of the statutes is repealed.

SECTION 69. 74.12 (7) (a) of the statutes is amended to read:

74.12 (7) (a) 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 received by the proper official on or before 5 working days after the due date of 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.

SECTION 70. 74.12 (8) (a) of the statutes is amended to read:

74.12 (8) (a) 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 received by the proper official on or before 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).

SECTION 71. 74.12 (9) (a) of the statutes is amended to read:

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

SECTION 72. 74.12 (10) (a) of the statutes is amended to read:

74.12 (10) (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.

SECTION 73. 74.12 (11) (a) (intro.) of the statutes is amended to read:

74.12 (11) (a) (intro.) Except as provided in ~~pars. par. (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:

SECTION 74. 74.12 (11) (a) 1g. of the statutes is repealed.

SECTION 75. 74.12 (11) (b) of the statutes is amended to read:

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

SECTION 76. 74.12 (11) (d) of the statutes is repealed.

SECTION 77. 74.29 (2) of the statutes is amended to read:

74.29 (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.

SECTION 78. 74.30 (1) (i) of the statutes is repealed.

SECTION 79. 74.30 (1m) of the statutes is amended to read:

74.30 (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)~~.

SECTION 80. 74.42 of the statutes is repealed.

SECTION 81. 74.47 (3) (e) of the statutes is repealed.

SECTION 82. 74.55 of the statutes is repealed.

SECTION 83. 74.83 of the statutes is amended to read:

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.

SECTION 84. 74.87 (3) of the statutes is amended to read:

74.87 (3) OPTIONAL PAYMENT SCHEDULE. 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 installment 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.

SECTION 85. 76.69 of the statutes is repealed.

SECTION 86. 77.84 (1) of the statutes is amended to read:

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

tures on managed forest land is subject to taxation as personal real property under ch. 70.

SECTION 87. 174.065 (3) of the statutes is amended to read:

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

SECTION 88. 815.18 (3) (intro.) of the statutes is amended to read:

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

SECTION 89. 978.05 (6) (a) of the statutes is amended to read:

978.05 (6) (a) Institute, commence or appear in all civil actions or special proceedings under and perform the duties set forth for the district attorney under ch. 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), 70.36, 89.08, 103.92 (4), 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86, 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, per-

form any duties in connection with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and 938 as the judge may request and perform all appropriate duties and appear if the district attorney is designated in specific statutes, including matters within chs. 782, 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority of the county board to designate, under s. 48.09 (5), that the corporation counsel provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6) or 938.09 (6), the district attorney as an appropriate person to represent the interests of the public under s. 48.14 or 938.14.

SECTION 89h. Nonstatutory provisions.

(1) REPORTS FROM TAXING JURISDICTIONS. If legislation is enacted during the 2021–22 legislative session to eliminate the personal property tax imposed under ch. 70, effective with the January 1, 2022, assessments, each taxing jurisdiction shall report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on all items of personal property for the property tax assessments as of January 1, 2021.

SECTION 89m. Initial applicability.

(1) ELIMINATION OF THE PERSONAL PROPERTY TAX. This act first applies to the property tax assessments as of January 1, 2022.