

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

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

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

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

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

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

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

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

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

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

(11) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY. (a) All real property taxes, special charges and special taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer. All special assessments that become delinquent shall be paid, together with interest and penalties charged from the day after the due date of the first installment or of the lump-sum payment.

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

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

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

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

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

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

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

74.12 Multiple installments payment option.

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

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

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

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

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

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

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

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

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

- (a) In full on or before January 31.
- (b) In installments under the ordinance.

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

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

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

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

74.12 PROPERTY TAX COLLECTION

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

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

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

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

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

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

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

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

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

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

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

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

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

74.125 Public depositories. The taxation district treasurer or county treasurer, as appropriate, may designate one or more public depositories, among those previously designated under s.

34.05, to which taxpayers may make payments under ss. 74.11 and 74.12. A receipt for such payments issued by a designated public depository has the same legal status as a receipt issued by the taxation district treasurer or county treasurer.

History: 2003 a. 94.

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

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

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

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

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

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

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

History: 1987 a. 378.

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

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

74.19 Tax receipts. The county clerk, unless a different official is designated by the county board, shall procure and furnish tax receipts, prescribed under s. 70.09 (3), to each taxation district treasurer in the county. The taxation district treasurer shall use the tax receipts so furnished. If requested under s. 74.09 (3) (g), the