

TO: All Legislators

FROM: Senator Kooyenga & Representative Hutton

DATE: March 25, 2020

RE: Co-sponsorship of LRB 5946 – relating to: allowing municipalities to enact an ordinance authorizing multiple property tax installments during a public health emergency.

SHORT DEADLINE: March 26, 2020

Many municipalities in Wisconsin collect property tax payments in installments. For example, the city of Wauwatosa collects property taxes in three installments, interest free, on January 31, March 31 and May 31. Installment dates are set by the municipality under local ordinance. However, state statute only allows a municipality to change the due dates if the ordinance is passed by August 15 of the previous year.

This legislation would give municipalities the flexibility to extend the due dates for 2020 through local ordinance. This added flexibility will provide relief for families across the state at a time when it is needed most.

If you would like to co-sponsor this legislation, please respond to this email or contact Senator Kooyenga's office at 6-2512.

Analysis by the Legislative Reference Bureau

Current law allows a municipality's governing body to enact an ordinance to allow for the payment of property taxes in three or more installments. However, such an ordinance must be enacted on or before August 15 of the previous year. This bill allows a municipality's governing body to enact such an ordinance during the period covered by the public health emergency declared by executive order 72 on March 12, 2020. The bill also allows the municipality to determine the dates on which the installments are due and to waive or reduce interest and penalties accrued on any late payment.

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