

Prepayment of Taxes

The following statute governs prepayment of Real Estate and Personal Property taxes in the State of WI, Polk County, Town of Johnstown.

74.13 Taxes paid in advance of levy.

[74.13\(1\)](#) (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:

[74.13\(1\)\(a\)](#) (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.

[74.13\(1\)\(b\)](#) (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.

[74.13\(1\)\(c\)](#) (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.

[74.13\(1\)\(d\)](#) (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.

[74.13\(2\)](#) (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.

[74.13\(3\)](#) (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](#).

12-21-2017

Since we are now past the 3rd Monday in December it is too late for someone to prepay taxes in 2017. In other words, they have their actual 2017 tax bills and should be paying the actual amount due. The law your county treasurer cites below would allow prepayment of 2018 property taxes beginning August 1st 2018. So, people really cannot prepay their 2018 property taxes at this time as it is not allowed by state law.

Atty. Carol Nawrocki

WTA Assistant Director

The information contained in this email is provided solely for a general information purpose and should not be interpreted as legal advice and does not constitute an attorney client relationship. WTA does not provide legal representation to individual municipalities or officials. WTA always encourages its member officials to consult their municipal attorneys on questions of law. The Wisconsin Towns Association (WTA) is a statewide, voluntary, non-profit and non-partisan association of member town and village governments. WTA's purposes are to support local control of government and to protect the interests of towns. In furtherance of these goals, WTA provides legislative lobbying efforts, educational programming and legal information.

If you have any additional questions, please feel free to contact:

Amanda Nissen

Polk County Treasurer

100 Polk County Plaza #150

Balsam Lake, WI 54810

Phone: 715-485-9255

Fax: 715-485-9155

website: <http://www.co.polk.wi.us/treasury>