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Wisconsin Property Tax Payment Delays

1 message

Wisconsin Department of Revenue <DOR_do_not_reply@wisconsin.gov>

Thu, Jan 31, 2019 at 4:16 PM

Reply-To: dor_do_not_reply@wisconsin.gov

To: ddmorv@gmail.com

January 31, 2019

To: Municipal Clerks and Treasurers
County Clerks and Treasurers

Due to recent inclement weather and U.S. Postal Service delays, the Wisconsin Department of Revenue (DOR) would like to provide the following guidance.

Grace Period

Under state law, property tax payments are not delinquent if received within five working days of the January 31, 2019 payment deadline. (secs. [74.11\(7\)](#), and [74.12\(7\)](#), Wis. Stats.)

Original Due Date	Grace Period	Examples
Thursday, January 31	Thursday, February 7	Walk-in payments accepted through Thursday, February 7
		Mailed payments (regardless of postmark) accepted if received by Thursday, February 7

U.S. Postal Service Delays

Under state law, if payments are not timely due solely to a U.S. Postal Service delay or administrative error, the payments **must** be considered timely. (sec. [74.69\(2\)](#), Wis. Stats.)

Property Owner

Any person required to pay interest or penalty due to a late payment can file a written request with the County Treasurer. (sec. [74.69\(3\)](#), Wis. Stats.)

Written request must:

- Be filed within 10 days of the interest or penalty payment, but no later than December 1, 2019
- Ask the County Board to determine the payment is timely since the sole reason the payment was late was due to a U.S. Postal Service delay or administrative error

County Board

Must:

- Act on the request within 30 days of receipt by the County Treasurer
- Find the payment timely if the payment was late solely due to a U.S. Postal Service delay or administrative error