

## CHARGEBACK OF UNCOLLECTED NET PERSONAL PROPERTY TAXES FOR \_\_\_\_\_ TAXES

Section 74.42(1), Wis. Stats. provides that no earlier than February 2 and no later than April 1 the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district except this state, its proportionate share of those personal property taxes for which the taxing district settled in full the previous February, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent. For taxes assessed as of January 1, 2011 a taxation district may **only** charge-back personal property taxes if the taxes are owed by an entity that has ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll.

**Please read instructions on the reverse side before completing this form.**

1.  Town  Village  City of \_\_\_\_\_, \_\_\_\_\_ County Co Mun Code \_\_\_\_\_

2. P.P. Account No. \_\_\_\_\_ Property Owner \_\_\_\_\_

**3. UNCOLLECTED NET Personal Property Taxes To Be Charged Back To Taxing Jurisdictions**

IDENTIFY TAXING JURISDICTION 1	NET TAX (COL. 5 TAX BILL) 2	ADD SCH LEVY TAX CR. TO SCH & TOTAL TAX 3	GROSS TAXES BY TAXING JURISDICTION 4	PERCENT (EXPRESSED AS A DECIMAL) 5	AMOUNT OF UNCOLLECTED NET PERS. PROP. TAX 6	AMOUNT TO BE CHARGED BACK TO EACH JURISDICTION 7
A. STATE of Wisconsin	_____	_____	_____	= _____	x _____	= _____
B. COUNTY of _____	_____	_____	_____	= _____	x _____	= _____
C. SPECIAL DIST. _____	_____	_____	_____	= _____	x _____	= _____
D. LOCAL _____	_____	_____	_____	= _____	x _____	= _____
E. SCHOOL DIST. _____	_____	+ _____	= _____	= _____	x _____	= _____
F. UNION HIGH _____	_____	_____	_____	= _____	x _____	= _____
G. TECH. COL. _____	_____	_____	_____	= _____	x _____	= _____
H. SUB TOTALS	_____	+ _____	= _____	= 1.000000000		= _____
I. APPLICABLE LOTTERY CREDIT	_____					+ _____
TOTALS	_____					= _____

4a. TO THE TREASURER OF \_\_\_\_\_  
*Taxing Jurisdiction*

Per sec.74.42(1), Wis. Stats., I am charging back your jurisdiction's share of UNCOLLECTED **NET** PERSONAL PROPERTY TAXES which your jurisdiction received last February (sec.74.25(1)(b)1., 74.30(1)(i) or 74.305(1)(i), Wis. Stats.).  
Your share is \$ \_\_\_\_\_ as shown above. Please remit no later than first May 1 after receipt.

4b. MAKE YOUR CHECK PAYABLE TO THE  Town  Village  City of \_\_\_\_\_

4c. PLEASE MAIL YOUR CHECK TO \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

THANK YOU.

\_\_\_\_\_  
Signature Title Date (mm/dd/ccyy) Telephone Number

# INSTRUCTIONS

**COMPLETE ONE FORM FOR EACH UNCOLLECTED PERSONAL PROPERTY TAX BILL WHICH QUALIFIES UNDER SEC. 74.42(1), WIS. STATS. AS A CHARGEBACK.**

Heading: Enter applicable year in the space provided in the form title.

Line 1: Check the applicable box, enter the name of your taxation district, county and your 5-digit county/municipality code.

Line 2: Enter the personal property account number and the name of the property owner.

Lines 3A-3H: Calculate each taxing jurisdiction's share of the qualifying UNCOLLECTED NET personal property tax and enter the amount on the appropriate line. REMEMBER, only unpaid personal property taxes that meet the requirements of sec.74.42(1), Wis. Stats. may be charged back on this form. STUDY EXAMPLE BELOW. Due to rounding, calculation may not balance exactly.

### EXAMPLE

In this example the taxation district has been unable to collect \$4,858.12 of **NET** tax from a taxpayer that has ceased operations.

IDENTIFY TAXING JURISDICTION 1	NET TAX (COL. 5 TAX BILL) 2	ADD SCH LEVY TAX CR. TO SCH & TOTAL TAX 3	GROSS TAXES BY TAXING JURISDICTION <sup>1,2</sup> 4	PERCENT (EXPRESSED AS A DECIMAL) 5	AMOUNT OF QUALIFYING UNCOLLECTED NET PERS. PROP. TAX 6	AMOUNT TO BE CHARGED BACK TO EACH JURISDICTION <sup>2,4</sup> 7
A. STATE <u>Wisconsin</u>	43.65		43.65	= 0.008222879	x 4,774.14	= 39.26
B. COUNTY <u>Dane</u>	1,025.14		1,025.14	= 0.193118025	x 4,774.14	= 921.97
C. SPECIAL DIST. <u>Rd. Lake</u>	98.58		98.58	= 0.018570707	x 4,774.14	= 88.66
D. LOCAL <u>T. Badger</u>	515.95		515.95	= 0.097195744	x 4,774.14	= 464.03
E. SCHOOL DIST. <u>Lincoln</u>	2,874.73	+ 450.24	= 3,324.97	= 0.626364828	x 4,774.14	= 2990.35
F. UNION HIGH _____				= _____	x _____	= 0.00
G. TECH. COL. <u>MATC</u>	300.07		300.07	= 0.056527817	x 4,774.14	= 269.87
H. SUB TOTALS	4,858.12	+ 450.24	= 5,308.36	= 1.000000000		4,774.14
I. APPLICABLE LOTTERY CREDIT	-83.98					+ 83.98
TOTALS	4,774.14					4,858.12

### CALCULATION PROCEDURES

1. Enter Net Taxes from Column 5 of tax bill in Column 2 of this form.
2. Add school levy tax credit to school tax and total tax (Col. 3) to get actual gross tax (Col. 4).
3. Calculate the percentage (to 9 decimal points) that each taxing jurisdiction's share of tax is to the total tax. (Divide the gross tax for each taxing jurisdiction by the total gross tax. For example,  $43.65 \div 5,308.36 = .008222879$ ). Enter your results in Column 5.
4. Enter the amount of qualifying UNCOLLECTED NET personal property tax in Column 6.
5. Multiply the total amount of qualifying **UNCOLLECTED NET personal property tax by the percentage you calculated. (Multiply Column 6 by Column 5.)** If personal property such as a mobile home, qualifies for the lottery credit and it was claimed, net tax means after lottery credit. Enter the lottery credit amount on line I and subtract from line H column 2.

6. **Enter the amounts you have calculated on the appropriate lines in Column 7.**

- Note:**
1. Gross taxes are before school levy tax, and lottery and gaming credits have been subtracted.
  2. Your tax district's share. May be budgeted for in your next budget.
  3. If the municipality has a TIF district(s), use the APPORTIONED levies from your Statement of Taxes to calculate the amount to be charged back. The entire tax increment must be included with the local tax. Contact us for special instructions if the municipality has a TIF district and multiple school districts.
  4. The state's proportionate share shall be charged back to the county.

Line 4a. A copy of this form must be sent to the treasurer of each taxing jurisdiction having an entry greater than zero in column 7, except for local and state (see example notes). Enter the name of the applicable taxing jurisdiction in the space provided and enter the amount you are charging back to that taxing jurisdiction.

Line 4b. Enter the name the taxing jurisdiction should make its check payable to.

Line 4c. Enter the complete address of where the taxing jurisdiction should mail the check.

Enter your title, the date, and telephone number in the spaces provided and sign the form before mailing. Retain original worksheet and send a copy to the tax district clerk; and mail a copy to each affected taxing jurisdictions.

Contact the Department of Revenue, Local Government Services Section at [lgs@revenue.wi.gov](mailto:lgs@revenue.wi.gov), or (608) 261-5341 for further assistance.