Chapter 4.19

DELINQUENT TAXES--PENALTIES AND INTEREST

Sections:

4.19.001	Purpose.
4.19.010	Delinquent first installment.
4.19.015	Special assessments, special charges and other taxes
4.19.020	Delinquent second installment.
4.19.030	Interest and penalties on delinquent taxes.
4.19.040	Penalty exempt from statutory distribution requirements.

4.19.001 Purpose. This chapter shall implement Wisconsin Statutes as they relate to the imposition of interest and penalties for delinquent taxes. (Ord. 133-28 Sec.1, 1989; Ord. 126-21 Sec.1(part), 1982).

4.19.010 Delinquent first installment. If the lst installment of real estate taxes is not paid to the municipal treasurer on or before the last day for payment established under Wis. Stat. § 74.11(7), it shall be deemed delinquent and shall be returned to the county treasurer in accord with Wis. Stat. § 74.43, who shall collect it with interest and penalties from the preceding February 1st, pursuant to 4.19.030. (Ord. 151-21; Sec. 1, 2007; Ord. 133-28 Sec.2, 1989; Ord. 126-21 Sec.l(part), 1982).

4.19.015 Special assessment, special charges and other taxes. All special assessments, special charges and special taxes that are placed on the tax roll shall be paid in full on or before January 31st. If not paid they shall be deemed delinquent, subject to interest and penalties from February 1st except as otherwise provided in Wis. Stat. § 74.11(3). (160-11, Sec. 1, 2016; Ord. 160-22, Sec.1, 2016; Ord. 133-28, Sec.3, 1989)

4.19.020 Delinquent second installment. Any 2nd installment of real estate taxes remaining unpaid the last day for payment established under Wis. Stat §74.11(8) shall be delinquent and subject to interest and penalties from February 1st, pursuant to 4.19.030. (Ord. 151-21, Sec. 2, 2007; Ord. 148-57, Sec.2, 2004; Ord. 133-28 Sec.4, 1989; Ord. 126-21 Sec.1(part), 1982).

4.19.030 Interest and penalties on delinquent taxes.

A. The interest rates on delinquent real estate taxes, special assessments, special charges and special taxes is 1% per month or fraction of a month.

B. In addition to the interest to be assessed under A., a penalty of 0.5% per month or fraction of a month shall be imposed against all real estate taxes, special assessments, special charges and special taxes which become delinquent on or after August 1, 1982. (Ord. 160-11, Sec. 2. & 3., 2016Ord. 133-28 Sec.5, 1989; Ord. 127-32 Secs.1, 2, 1983; Ord. 126-21 Sec.1(part), 1982).

4.19.040 Penalty exempt from statutory distribution requirements. The additional revenue generated for the county for penalty assessments shall be exempt from the distribution under Wis. Stat. § 74.47(3). (Ord. 133-28 Sec.6, 1989; Ord. 126-21 Sec.1(part), 1982).

Chapter 4.20

ACQUISITION AND SALE OF TAX DELINQUENT LANDS

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