

TITLE XI

Chapter 59

DELINQUENT PROPERTY TAXES

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59.01 PURPOSE.

The efficient and orderly administration of the City budget is dependent upon timely payment of property taxes. Failure of its citizens to comply, results in increased municipal costs. The purpose of this ordinance is to encourage timely payment and to penalize those who fail, refuse or neglect to pay their taxes in such fashion.

59.02 REAL ESTATE TAXES.

Due to the availability of the deferral or postponed payment plan for real estate taxes, not interest or penalty may be imposed by the City.

59.03 PERSONAL PROPERTY TAXES.

- (1) The interest rate on overdue or delinquent personal property taxes is one percent (1%) per month or fraction of a month and is imposed as authorized by Section 74.80, Wis. Stat.
- (2) The City hereby imposes a penalty, in addition to the interest set forth in subsection (1), of point five percent (0.5 %) per month or fraction of a month on all overdue or delinquent personal property taxes.
- (3) This section applies to all such personal property taxes that are overdue or delinquent as of January 1, 1985.
- (4) The imposition of interest and penalty assessment dates back to the first (1st) day of January of each year in which the personal property tax is delinquent.

59.04 SPECIAL ASSESSMENTS.

In a like manner, all overdue or delinquent special assessments shall be subject to the interest and penalty provisions as set forth in Section 59.03.

59.05 COLLECTION.

- (1) The City may use any collection means it deems appropriate and permissible by law with particular reference to Chapter 74 of the Wisconsin Statutes.

- (2) If the City incurs costs and disbursements, including attorney's fees, in collecting the interest and penalties, such costs, disbursements, and fees may be added to the amount due.
- (3) The City is entitled to add unpaid costs, disbursements, interest and penalty to the tax roll.
- (4) A waiver of any right to collect any of the amounts provided in any one year does not constitute a waiver of the right to collect such amounts in any other year.