

ORDINANCE NO. 600.25

**ESTABLISHING PENALTY ON ANY DELINQUENT REAL ESTATE OR
PERSONAL PROPERTY TAXES, SPECIAL ASSESSMENTS, SPECIAL
CHARGES AND SPECIAL TAXES INCLUDED IN TAX ROLL FOR COUNTY
TREASURER**

WHEREAS, the State of Wisconsin allows counties to assess a 0.5% charge on all unpaid property taxes in accordance with WI. Stat. 74.47 (2); and

WHEREAS, Iowa County Treasurer has developed a recommendation to enact this charge as a means of supporting more responsible property ownership and is estimated to generate approximately \$50,000 annually; and

WHEREAS, the revenue is critically needed in face of tax levy limits, increased health insurance costs, the poor economy, housing value declines, the cruel and expensive 2007-2008 winter and the June flood, all of these factors that impacts the funding of necessary county services; and

WHEREAS, the County Treasurer survey of counties in the state shows that nearly all the counties in Southwest Wisconsin have established this charge.

**NOW THEREFORE, THE IOWA COUNTY BOARD OF SUPERVISORS DOES
HEREBY ORDAIN** as follows:

- 1.) A penalty of 0.5% per month or fraction of a month shall be imposed, in addition to the interest under 74.47 (1) Wis. Stats., on any delinquent real estate or personal property taxes, special assessments, special charges and special taxes included in the tax roll. This penalty shall be imposed as provided for in Sec. 74.47 (2), Wis. Stats., on all delinquent real or personal property taxes, special assessments, special charges and special taxes included in the tax roll that are overdue or delinquent on or after January 1, 2009.
- 2.) This ordinance shall take effect upon passage and publication as required by law.

Dated this 15th day of July 2008. – Original date
Dated this 15th, day of November, 2011 – Amended date

Respectfully submitted by the Iowa County Administrative Services Committee