

CHAPTER 4

ORDINANCE CONCERNING INTEREST AND PENALTY ON DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS

The Board of Supervisors of St. Croix County, Wisconsin does ordain as follows:

1. Pursuant to the authority of Wisconsin Statutes Section 74.47(2), there is hereby imposed a penalty of 0.5 per cent per month or fraction of a month, in addition to the interest provided for in Wisconsin Statutes Section 74.47(1), on any delinquent general property taxes, special assessments, special charges, and special taxes included in the tax roll.
2. All interest and penalties collected by the County Treasurer shall be disbursed pursuant to Wisconsin Statutes Section 74.47(3).
3. This penalty shall apply to any general property taxes, special assessments, special charges and special taxes delinquent on or after August 1, 1983.
4. This ordinance, as amended, shall take effect and be in force from and after its proper passage and publication pursuant to Wisconsin Law.

Ordinance No. 239 (89) - October, 1989