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

As Amended By The County Board On November 15, 2011 ORDINANCE NO. 600.25

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Respectfully submitted by the Iowa County Administrative Services Committee

Proof of Publication

STATE OF WISCONSIN IOWA COUNTY - - - ss.

J. Patrick Reilly, being duly sworn, is the co-publisher of The Dodgeville Chronicle, a weekly newspaper published at the City of Dodgeville, in the County of lowa and State of Wisconsin; that the:

lowa County Ord #600.25

of which a copy is hereunto annexed and made a part hereof, was duly published in The Dodgeville Chronicle once each week for one successive week(s). The publication date(s) were:

November 24, 2011.

Printer's Fees, \$40.88

J. Patrick Reilly, Co-Publisher

Subscribed and sworn to before me on December 9, 2011

X DNX

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Todd D. Novak Notary Public, Iowa County, Wisconsin

Commission Expires November 17, 2013