



## Office of the City Attorney

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### MEMORANDUM

TO: Ordinance and License Committee

FROM: Julie M. Gay, Assistant City Attorney *jmug*

DATE: November 4, 2016

RE: Section 4.07, Waukesha Municipal Code

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The current ordinance with respect to collection of delinquent taxes, special charges and assessment, section 4.07, provides for the imposition of interest on delinquent payments but fails to expressly impose a penalty for the failure to pay taxes and charges on a timely basis. The City routinely imposes both interest and penalty on delinquent payments at the time of collection. There is authority provided by statute for the City to do so, see Sec. 74.12 and 74.47, Wis. Stats.

In order to ensure that the ordinance is consistent with current and past practice, the ordinance should be modified to expressly impose the penalty. Attached is a modified version of the current section 4.07 that reflects the changes suggested by this office. Please consider the amendments and take action on the proposed ordinance at your next meeting.

cc: Gina Kozlik, City Clerk  
Shawn Reilly, Mayor  
Kevin Lahner, City Administrator