

City of Waukesha, Wisconsin

Ordinance No. _____-16

**An Ordinance Amending Section 4.07(5) of the Waukesha Municipal Code,
Regarding Installment Payments of Taxes, Interest and Penalties**

The Common Council of the City of Waukesha do ordain as follows:

Section 1. Subsection (5) of Section 4.07 of the Waukesha Municipal Code is amended, to read in its entirety as follows:

- (5) Payment of Delinquent Payments, Interest and Penalty.**
- (a)** All real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31 and all delinquent personal property taxes, whenever paid, shall be paid, together with interest and penalties charged from the preceding February 1, to the City Treasurer.
 - (b)** All real property tax, special assessments, special charges and special taxes that become delinquent and are not paid under subsection (a) shall be paid, together with interest and penalties charged from the preceding February 1, to the County Treasurer.
 - (c)** Pursuant to Wis. Stats. §74.12 and §74.47, there shall be a penalty imposed of 0.5 per cent per month or fraction of a month, in addition to the interest prescribed in Wis. Stats. §74.47(1), on all overdue or delinquent personal and real property taxes, special assessments, special charges and special taxes collected by the City.

Section 2. All portions of the Municipal Code that are inconsistent with, or contravene the provisions of, this Ordinance are repealed.

Section 3. This Ordinance shall be effective immediately upon its publication.

Passed the _____ day of _____, 2016.

Shawn N. Reilly, Mayor

Attest: Gina L. Kozlik, City Clerk