



Legislation Details (With Text)

File #: 121802 **Version:** 1

Type: Charter Ordinance **Status:** Passed

File created: 4/9/2013 **In control:** COMMON COUNCIL

On agenda: **Final action:** 7/23/2013

Effective date:

Title: A substitute charter ordinance relating to payment and settlement of property taxes, charges and assessments.

Sponsors: ALD. BAUMAN

Indexes: CHARTER ORDINANCES, PROPERTY TAXES, SPECIAL ASSESSMENTS

Attachments: 1. Hearing Notice List, 2. Budget Response.pdf

| Date | Ver. | Action By | Action | Result | Tally |
|-----------|------|-----------------------------------|-------------------------|--------|-------|
| 4/9/2013 | 0 | COMMON COUNCIL | ASSIGNED TO | | |
| 7/9/2013 | 0 | JUDICIARY & LEGISLATION COMMITTEE | HEARING NOTICES SENT | | |
| 7/12/2013 | 1 | CITY CLERK | DRAFT SUBMITTED | | |
| 7/15/2013 | 0 | JUDICIARY & LEGISLATION COMMITTEE | RECOMMENDED FOR PASSAGE | Pass | 4:0 |
| 7/23/2013 | 1 | COMMON COUNCIL | PASSED | Pass | 14:0 |
| 7/25/2013 | 1 | MAYOR | SIGNED | | |
| 8/9/2013 | 1 | CITY CLERK | PUBLISHED | | |

121802 SUBSTITUTE 1

ALD. BAUMAN

A substitute charter ordinance relating to payment and settlement of property taxes, charges and assessments.

7-28 am

7-29 am

10-03 am

11-20-5 am

19-12 am

19-15-1 rc

This charter ordinance clarifies language authorizing the inclusion of delinquent special charges in installment payments and settlements of taxes once the delinquency has been placed upon the tax rolls.

Section 19-15-1 of the city charter has been repealed and recreated with no substantive changes.

Section 74.87, Wis. Stats., provides that a city which is authorized by its charter to sell land for nonpayment of taxes may, by ordinance, permit payment in 10 equal installments, without interest, of

general property taxes, special charges and special assessments of the city. The taxpayer may exercise the installment option by paying the first installment on or before January 31 of the year in which the taxes become due. The amounts and time of payment are governed by ss. 74.47 and 74.87, Wis. Stats., and must be included in the city charter. These requirements are incorporated in the provisions of s. 19-15-1 of the city charter.

Part 1. Sections 7-28 and 7-29 of the city charter is amended to read:

7-28. Authority to Contract Use of Patented Material. The ~~[[said]]~~ commissioner shall have power, under the authority of the common council, to make a contract or contracts with the patentee or his >> or her << licensees or assigns to use any patent or patented article, process, combination or work, for the ~~[[said]]~~ city, at a stipulated sum or royalty for the use thereof. And thereupon the ~~[[said]]~~ commissioner shall have power to order any work, whether chargeable to the ~~[[said]]~~ city or to lots, parts of lots or parcels of land therein, to be done with the use of ~~[[such]]~~ >> the << patent or patented article, process, combination or work; and whenever the owner or agent of any lot, part of lot or parcel of land in ~~[[said]]~~ >> the << city, or other person authorized by law to do ~~[[such]]~~ >> the << work, shall do the same and use any ~~[[such]]~~ >> the << patent or patented article, process, combination or work in doing the same, he shall pay to the said city the sum or royalty chargeable therefor by ~~[[such]]~~ >> the << patentee, his licensees or assigns to the city under ~~[[such]]~~ >> the << contract, and shall be liable to suit by the ~~[[said]]~~ city therefor; or the amount of ~~[[such]]~~ >> the << sum or royalty may be charged as a special assessment upon the respective lots, parts of lots, and parcels of land in front of which ~~[[such]]~~ >> the << patent was so used, and collected for the use of ~~[[said]]~~ >> the << city as other special taxes are collected: and whenever any work, chargeable by special assessment to any lots, parts of lots, or parcels of land, shall be done with the use of ~~[[such]]~~ >> the << patent or patented article, process, combination or work, the sum or royalty chargeable therefor by ~~[[such]]~~ >> the << patentee, his >> or her << licensees, or assigns, under ~~[[such]]~~ >> the << contract, shall be charged against ~~[[such]]~~ >> the << lots, parts of lots or parcels of land, for the use of ~~[[said]]~~ >> the << city, in ~~[[such]]~~ >> the << special assessment, in addition to the other cost of doing the work, and shall be included in a separate certificate of ~~[[such]]~~ >> the << special assessment. >> A special assessment or charge under this section may be settled and paid as provided in s. 19-15-1. <<

7-29. Special Assessments for Royalty on Patented Article. Whenever the said commissioner of public works shall have let, or shall hereafter let any contract or any work chargeable to lots or land in the ~~[[said]]~~ >> the << city, to be done with the use of any patent or patented article, in pursuance of s. 7-28, and have omitted or shall omit at the time of making the assessment for ~~[[such]]~~ >> the << work against property chargeable therewith, to make any assessment or issue a "separate certificate" against ~~[[such]]~~ >> the << property for the sum or royalty chargeable for the use of such patent or patented article, in pursuance of s. 7-28, the ~~[[said]]~~ commissioner of public works shall have power, and it shall be his >> or her << duty to make such assessment for the sum or royalty chargeable for the use of ~~[[such]]~~ >> the << patent or patented article, as soon as may be thereafter, and to include the same in a separate certificate for such special assessment for the use of the ~~[[said]]~~ >> the << city; and such assessment and certificate shall be as binding, and have the same effect when so subsequently made, as if the same had been made at the same time as the assessment for the contract price of doing ~~[[such]]~~ >> the << work. >> An assessment or charge under this section may be settled and paid as provided in s. 19-15-1. <<

Part 2. Section 10-03 of the city charter is amended to read:

10-03. Assessments for Parks. Wherever a city of the first class hereafter shall have acquired land for park purposes by gift, purchase or otherwise, it may assess benefits accruing to any property

benefited thereby, whether abutting or not, in the manner provided by law. In making any such assessment the damages that may have been sustained by ~~[[said]]~~ >>the<< property shall be determined as provided by law. The amount chargeable against any lands by reason of ~~[[such]]~~ >>the<< assessment may be made payable in annual installments >>as provided in s. 19-15-1<< for such period not exceeding twenty years and drawing such rate of interest not exceeding ~~[[six per cent]]~~ >>6%<< per annum as the common council may provide.

Part 3. Section 11-20-5 of the city charter is amended to read:

11-20. Financing of Special Assessments.

5. INSTALLMENT PAYMENTS. In any ~~[[such]]~~ first class city, the amounts and time of payment of special assessments shall be as provided in applicable code provisions. >>If not otherwise prohibited by the laws of the state of Wisconsin, all charges, special charges, assessments and special assessments authorized under this chapter or ch. 7 and constituting a lien upon any lot, land or property shall be subject to payment and settlement by installment payments as provided in s. 19-15-1 at the option of the taxpayer.<<

Part 4. Section 19-12 of the city charter is amended to read:

19-12. Special Assessments. In all cases where, by the provisions of this act, [Ch. 184, L. 1874], any special charge or assessment is made a lien upon land, the amount of such charge or assessment shall be carried out on the tax roll in a separate column or columns, opposite the lot or tract upon which the same may be a lien; and the treasurer may collect and sell, and do all other acts in relation thereto, in the same manner as if the amount of such lien was a general tax. >>At the option of the taxpayer, and if not prohibited by the laws of the state of Wisconsin, any special charge or assessment may be paid as provided in s. 19-15-1.<<

Part 5. Section 19-15-1 of the city charter is repealed and recreated to read:

19-15. Installment Payments. 1. MONTHLY INSTALLMENTS. a. At the option of the taxpayer, city real estate taxes and other charges, except those special assessments as to which no extension is allowed, may be paid in 10 equal monthly installments, each of which installments shall be paid on or before the last day of each month during the months of January to October, inclusive.

b. To qualify for the installment plan, total real property taxes shall be or exceed \$100 and the taxpayer must exercise his or her option by making the first installment payment on or before January 31 of the year in which the taxes become due.

c. The taxpayer shall not be deemed to have elected the installment plan unless the taxpayer shall have paid at least 90% of the first installment payment on or before January 31 of the year in which the taxes become due.

c-1. If one installment only is not paid on the due date, it shall not be deemed delinquent or to render the unpaid balance delinquent, but the installment shall be collected together with interest at the rate of 1% per month, or fraction thereof, from the day following the due date.

c-2. If a second installment shall not be paid on the due date, then the city treasurer shall declare the unpaid balance to be delinquent; and the taxes and special assessments shall be collected together

with interest thereon at 1% per month, or fraction thereof, from February 1 preceding.

c-3. If the final payment is not made in the month following the due date, the delinquent unpaid balance shall be collected together with interest thereon at the rate of 1% per month, or fraction thereof, from February 1 preceding.

d. The provisions of this subsection shall be construed in a manner consistent with the provisions in ss. 74.47 and 74.87, Wis. Stats., as amended.

Part 6. This is a charter ordinance and shall take effect 60 days after its passage and publication, unless within such 60 days a referendum petition is filed as provided in s. 66.0101(5), Wis. Stats., in which event this ordinance shall not take effect until submitted to a referendum and approved by a majority of the electors voting thereon.

APPROVED AS TO FORM

Legislative Reference Bureau

Date: _____

IT IS OUR OPINION THAT THE ORDINANCE
IS LEGAL AND ENFORCEABLE

Office of the City Attorney

Date: _____

LRB146205-2.3
Richard L. Withers
7/12/2013