

## City of Milwaukee

200 E. Wells Street Milwaukee, Wisconsin 53202

## **Legislation Text**

File #: 030524, Version: 2

030524 SUBSTITUTE 2

## THE CHAIR

A substitute ordinance relating to imposition of a penalty of 0.5% per month on any delinquent property taxes, special assessments, special charges and special taxes included in the tax roll. 304-38 cr

This ordinance imposes a penalty of 0.5% per month, or fraction of a month, on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll.

The Mayor and Common Council of the City of Milwaukee do ordain as follows:

Part 1. Section 304-38 of the code is created to read:

**304-38.** City Penalty on Delinquent Taxes. In accordance with s. 74.47(2)(a), Wis. Stats., the common council imposes a penalty of 0.5% per month, or fraction of a month, on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll. This penalty is in addition to the interest under s. 74.47(1) Wis. Stats., and also in addition to any penalty that Milwaukee county imposes under s. 74.47(2)(a), Wis. Stats. In accordance with s. 74.47 (2)(b), Wis. Stats., this section shall be effective February 1, 2004, and the penalty hereunder shall then and thereafter apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on or after February 1, 2004.

APPROVED AS TO FORM

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Legislative Reference Bureau Date:
IT IS OUR OPINION THAT THE ORDINANCE IS LEGAL AND ENFORCEABLE
Office of the City Attorney
Date:
LRB03335-2
TWM/cac
7/28/2003