

Ordinance No. 600.25

INTEREST AND PENALTY FOR DELINQUENT TAX AMOUNTS

The County Board of Supervisors of the County of Iowa does ordain as follows:

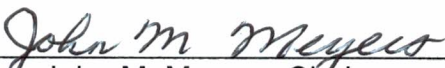
(1) General Provisions

- (a) Title. This Ordinance shall be referred to as "INTEREST AND PENALTY FOR DELINQUENT TAX AMOUNTS."
- (b) Purpose. To establish the penalty on any delinquent general property taxes, special assessments, special charges and special taxes.
- (c) Authority. Wis. Stat. § 74.47.
- (d) Effective Date. This Ordinance shall be effective immediately upon adoption by the Iowa County Board of Supervisors and publication as provided by law. Iowa County Ordinance 600.25, shall be repealed and replaced on the effective date of amendment.
- (e) Administration. This Ordinance shall be administered by the Iowa County Treasurer and the Iowa County Board of Supervisors General Government Committee.

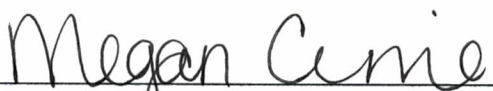
(2) Adoption of Penalty in addition to Interest for Delinquent Tax Amounts

- (a) A penalty of 0.5% per month or fraction of the month shall be imposed, in addition to the interest under Wis. Stat. §74.47(1), on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll. This penalty shall be imposed as provided for in Wis Stat. § 74.47(2), on all delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll that are overdue and delinquent on or after January 1, 2009.
- (b) This ordinance shall take effect upon passage and publication as required by law.
- (c) Original date of enactment, July 15, 2008; first amendment dated November 15, 2011.

Approved and adopted by the Board of Supervisors in the County of Iowa, Wisconsin on this 15th day of April, 2025.


By: John M. Meyers, Chairman
Iowa County Board of Supervisors

ATTEST:


Megan Currie, Iowa County Clerk