

VILLAGE OF HEWITT

Hewitt, Wisconsin 54441

Ordinance 1989.10

Payments of Real Estate and Personal Property Taxes

An ordinance to establish dates for the payment of Real Estate Taxes within the Village of Hewitt.

The Village Board of the Village of Hewitt, Wood County, Wisconsin, does ordain as follows:

**SECTION 1 - REAL ESTATE TAXES**

Any person charged with Real Estate Taxes on the tax roll of the Village Treasurer shall pay to the Treasurer the full amount thereof on or before the last day of February following the receipt of such tax roll by the Treasurer, or he may pay the same in two (2) equal installments, as follows:

- A. The first installment shall be paid to the Village Treasurer on or before February 28, unless the Village Board adopts, before August 15 of the preceding year, a resolution which fixes a different date for the payment of the first installment, which may not be later than February 28.
- B. The second installment shall be paid to the Wood County Treasurer without interest on or before next succeeding July 31. If the second installment remains unpaid on August 1, it shall be delinquent and shall be subject to interest at the rate of 1% per month or fraction thereof from January 1 until paid or until the property upon which taxes are levied is sold at the next tax sale as provided by law.
- C. The first installment shall not be less than \$50 if the total tax exceeds \$50, nor less than the total amount of the tax if the same does not exceed \$50.

**SECTION 2 - PERSONAL PROPERTY TAXES**

All Personal Property Taxes shall be paid on or before the last day of February following the tax year levy.

Ordinance 1989.10 (Real Estate & Personal Property Taxes)  
Continued

1) **ADDITIONAL PENALTY FOR NON-PAYMENT**

Pursuant to the authority of sec. 74.80 (2), Wis. Stats., there is hereby imposed a penalty of 0.5% per month or fraction of a month, in addition to the interest prescribed by sec. 74.80 (1), Wis. Stats., on all overdue or delinquent personal property taxes retained for the collection by the Village or eventually charged back to the Village by the County for the purposes of collection under sec. 74.31, Wis. Stats. Such penalty shall apply to any personal property taxes which are overdue or delinquent on the effective date of this ordinance, or which subsequently become overdue or delinquent.

Present and approved by the Village of Hewitt Board on this the 11th day of July 1989.

Approved 4 yes  
0 no

Village President



Village Clerk

