## **KENOSHA COUNTY**

### **BOARD OF SUPERVISORS**

#### ORDINANCE NO.

Subject: Amendment of MCKC Chapter 3.631 – Penalty on Delinquent Taxes and Special Assessments				
Original Corrected X 2nd Correction Resubmitted				
Date Submitted:	Date Resubmitted:			
Submitted By: Supervisor Jeffrey Gentz				
Fiscal Note Attached	Legal Note Attached 🗆			
Prepared By: Joseph M. Cardamone III, Corp. Counsel	Signature:			

## THE KENOSHA COUNTY BOARD OF SUPERVISORS DOES HEREBY ORDAIN that the Municipal Code of Kenosha County Chapter 3.631, PENALTY ON DELINQUENT TAXES AND SPECIAL ASSESSMENTS, is hereby amended as follows:

#### 3.631 PENALTY ON DELINQUENT TAXES AND SPECIAL ASSESSMENTS (6/1/93)

- (1) <u>AUTHORITY</u>: This ordinance is enacted pursuant to section 74.47 of the Wisconsin Statutes, as amended.
- (2) <u>PENALTY</u>: A penalty is hereby imposed in the amount of 0.5% per month or fraction of a month, in addition to the interest provided for in section 74.47(1) of the Wisconsin Statutes, on any delinquent general property taxes, special assessments, special charges and special taxes.
- (3) <u>RETENTION OF PENALTY</u>: Pursuant to Wisconsin law, the penalty imposed by this ordinance shall be retained by the County Treasurer for Kenosha County.
- (4) <u>SEVERANCE</u>: If any part of this ordinance is deemed void or illegal by a court of law, but the balance may be upheld as a valid enactment, then the court shall sever and void only the illegal portion of this law and separate it from the valid law.
- (5) <u>EFFECTIVE DATE</u>: This ordinance shall take effect on August 1, 1993.
- (6) ONE TIME WAIVER: The penalty of 0.5% per month described in section (2) above is waived on a one time non precedential basis from the period of February 1, 2020 to October 1, 2020 for the 2019 property tax bill installment due July 31, 2020.

Respectfully Submitted,

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Jeffrey Gentz

Approved by:

# Finance/Administration Committee

	Aye	<u>Nay</u>	<u>Abstain</u>	Excused
Terry Rose, Chair				
Jeffrey Gentz, Vice-Chair				
Monica Yuhas				
Ronald Frederick				
Jeff Wamboldt				
John Franco				
Edward Kubicki				