ORDINANCE

Ordinance No. O11-2017-97

AN ORDINANCE TO REPEAL COUNTY ORDINANCE DATED 08/25/83 IMPOSING A PENALTY OF 0.5% PER MONTH OR FRACTION OF A MONTH ON DELINQUENT TAXES

WHEREAS, Wisconsin State Statute 74.47(2) states "any County Board and the Common Council of any city authorized to act under § 74.87 may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the interest under sub. (1) on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll"; and

WHEREAS, on August 25, 1983 Ashland County passed an ordinance imposing a penalty of 0.5% per month or fraction of a month; and

WHEREAS, on October 4, 2017 the Zoning and Land Committee on a vote of 3 to 2 voted to repeal the ordinance imposing a penalty of 0.5% per month or fraction of a month and to move it to the full Board of the Ashland County Supervisors; and

WHEREAS, the Finance and Economic Development Committee at its October 26, 2017 meeting, voted unanimously not to support the repeal of imposing a penalty.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF ASHLAND WISCONSIN DOES HEREBY ORDAIN AS FOLLOWS:

1. The ordinance which is entitled "AN ORDINANCE REPEALING AN ORDINANCE IMPOSING A SIX PERCENT PENALTY ON DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS AND IMPOSING INSTEAD A PENALTY OF .5% PER MONTH OR FRACTION OF A MONTH" which is dated August 25, 1983 and a copy is hereby incorporated herein by reference is hereby rescinded and repealed in its entirety.

2. Pursuant to Section 59.14(1) Wisconsin Statutes, the County Clerk shall immediately publish this ordinance as a Class 1 Notice under Chapter 985 Wisconsin Statutes and shall procure and distribute copies of such paper to the several Town Clerks, who shall file the same in their respective offices.

Did not pass

ORDINANCE
Passed 06/08/82

RESOLUTION

An Ordinance imposing a penalty on overdue or delinquent real estate taxes and special assessment.

The County Board of Supervisors of the County of Ashland, Wisconsin does hereby ordain as follows:

Interest Rate and Penalty on Overdue or Delinquent Real Estate Taxes and Special Assessments:

1. There is hereby imposed a penalty of six percent (6%), in addition to the interest provided for in Section 74.08(1), Wisconsin Statutes, on all real estate taxes and special assessments overdue or delinquent on or after January 1, 1982.

2. The County Treasurer shall exclude the additional revenue generated by the penalty from the distributions required by Sections 74.03(7), and 74.031(12)(c) Wisconsin Statutes.

3. This ordinance is adopted pursuant to authority contained in Section 9 of Chapter 167, Laws of 1982.

Dated at the City of Ashland, Wisconsin this 8th day of June, 1982.

ORDINANCE
Passed 10/08/82
Amending Ordinance of 06/08/82

WHEREAS, on June 8, 1982 the Ashland County Board of Supervisors passed an ordinance, a copy of which is attached hereto and hereby incorporated here by reference, which ordinance imposes a penalty of six percent (6%) in addition to the interest provided for in Section 74.80(1) Wisconsin Statutes, on all real estate taxes and special assessments overdue or delinquent on or after January 1, 1982; and,

WHEREAS, this ordinance was enacted pursuant to authority contained in Section 74.80(2) Wisconsin Statutes, which was created by Chapter 167, Laws of 1981, published April 16, 1982; and

WHEREAS, the County Board of Supervisors is now reconsidering this ordinance because (a) since the ordinance acts in a retroactive fashion the ordinance may not be fair to individuals who had not received notice they would be subject to such a penalty; and, (b) in the opinion of Ashland County District Attorney Matthew F. Anich, those portions of Section 74.80(2) Wisconsin Statutes created by Chapter 67, Laws of 1982, which authorize a County Board to enact an ordinance which is ex-post-facto in nature may not be found to be constitutional in a Court challenge on that ground; and

WHEREAS, although the language of the attached ordinance imposes a six percent (6%) penalty on all overdue real estate taxes and special assessments overdue or delinquent on or after January 1, 1982, this ordinance has been applied in such a manner that only overdue or delinquent real estate taxes and special assessments which remained overdue or delinquent on June 17, 1982 have had the six percent (6%) penalty applied; and

WHEREAS, in order to remove the retroactive and ex-post-facto- nature of such ordinance and to bring such ordinance into conformity with what the practice of application of such ordinance has been.

THE COUNTY BOARD OF SUPERVISORS OF ASHLAND COUNTY, WISCONSIN does hereby ordain as follows:

1. The June 8, 1982 Ordinance passed by the Ashland County Board of Supervisors, a copy of which is attached hereto and is hereby incorporated herein by reference, is hereby amended so that the penalty imposed therein only applies on all real estate taxes and special assessments overdue or delinquent on or after June 17, 1982.
2. That except for the amended date on which this penalty is first imposed, the June 8, 1982 ordinance attached hereto shall remain in full force and effect.

ORDINANCE
Passed 08/25/83

AN ORDINANCE REPEALING AN ORDINANCE IMPOSING A SIX PERCENT PENALTY ON DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS AND IMPOSING INSTEAD A PENALTY OF .5% PER MONTH OR FRACTION OF A MONTH

WHEREAS, on June 8, 1982, the Ashland County Board of Supervisors passed an ordinance which imposed a penalty of 6% in addition to the interest provided for in Section 74.80(1) Wisconsin Statutes, on all real estate taxes and special assessments overdue or delinquent on or after January 1, 1982; and

WHEREAS, Chapter 27 Laws of 1983 (The 1983-85 Biennial Budget) which was effective July 2, 1983, modified Section 84.80(2) Wisconsin Statutes and eliminated the flat six percent penalty; and

WHEREAS, since Section 74.80(2) Wisconsin Statutes has been modified the above described June 8, 1982, Ordinance is not in conformance with such section and it is appropriate that the Ashland County Board of Supervisors act to address this statutory modification.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF ASHLAND, WISCONSIN, DOES HEREBY ORDAIN AS FOLLOWS:

1. The Ordinance which is entitled "An Ordinance Imposing a Penalty on Overdue or Delinquent Real Estate Taxes and Special Assessments" which is dated June 8, 1982, and a copy of which is hereby incorporated herein by reference is hereby rescinded and repealed.

2. Pursuant to the authority of Section 74.80(2) Wisconsin Statutes, there is hereby imposed a penalty of 0.5% per month or fraction of a month, in addition to the interest provided for in Section 74.80(1) Wisconsin Statutes on all real estate taxes and special assessments that are overdue or delinquent on and after August 1, 1983.

3. The County Treasurer shall exclude the additional revenue generated by this penalty from the distributions required by Section 74.03(7) and 74.031(12)(c) and (d) Wisconsin Statutes.

4. Pursuant to Section 59.09(1) Wisconsin Statutes, the County Clerk shall immediately publish this ordinance as a Class I Notice under Chapter 985 Wisconsin Statutes and shall procure and distribute copies of such paper to the several Town Clerks, who shall file the same in their respective offices.

Dated at the City of Ashland, Wisconsin this 14th day of November, 2017.

Signed:

[illegible]	[illegible]
[illegible]	Joe M. Rose
Kathy S. Schutte	Dick Pufall
[illegible]	
[illegible]	
George Mihn	
Patrick [illegible]	
[illegible]	
Clarence Campbell	
[illegible]	
[illegible]	
[illegible]	

Publication Date:_____