

CHAPTER X

FINANCE

10.01 PAYMENTS TO OZAUKEE COUNTY¹

(1) Manner of Payment. Payments to Ozaukee County may be made in legal tender, by personal check or individual check drawn in the ordinary course of business (unless otherwise required by individual departments), postal money order, express money order, bank draft, certified check or through the use of money transfer techniques. Payments may also be made through the use of Visa, Master Card, American Express or Discover bank credit/debit cards.
(06-2)

(a) Any fees or processing charges that will be charged to Ozaukee County because of the payer's choice of manner of payment shall be paid by the payer at the time of the payment in addition to the original amount owed.

(2) Protested payment. If a personal check tendered to make any payment to Ozaukee County is not paid by the bank on which it is drawn, if an electronic funds transfer does not take place because of insufficient funds, or if a demand for payment under a debit or credit card transaction is not paid by the bank upon which demand is made, the person by whom the check has been tendered, the person whose funds were to be electronically transferred, or the person entering into the debit or credit card transaction shall remain liable for the payment of the amount for which the check was tendered, the amount that was to be electronically transferred, or the amount agreed to be paid by debit or credit card and for all legal penalties, additions and a charge set forth below which is comparable to charges for unpaid drafts made by establishments in the private sector.

(a) A charge of \$30.00 is assessed for the first incident

(b) A charge of \$60.00 is assessed for the second and subsequent incidents.

(c) In addition, the officer to whom the payment was tendered, if there is probable cause to believe that a crime has been committed, shall provide any information or evidence relating to the crime to the district attorney for prosecution as provided by law.

(d) If any license has been granted upon any such check, any such electronic funds transfer, or any such debit or credit card transaction, the license shall be subject to cancellation for the nonpayment of the check, the failure to make the electronic funds transfer, or failure of the bank to honor the demand for payment authorized by debit or credit card.

(3) Overpayments and underpayments. Unless otherwise provided by law, Ozaukee County may retain overpayments of fees, licenses, and similar charges when the overpayment is \$2.00 or less, unless such refund is specifically requested in writing. Underpayments of not more than \$2.00 may be waived when the administrative cost of collection would exceed the amount of underpayment.

8/10/2006

¹ Legislative History: Ordinance 06-2, passed August 2, 2006.
Statutory References: Sec. 59.54(24) and 20.905, Wis. Stats.

10.04 PROPERTY TAX COLLECTION

- (1) Interest and Penalty on Delinquent Taxes. A penalty of one-half of one percent (0.5%) per month or fraction of a month is imposed, in addition to the interest provided for in Section 74.47 (1), Wisconsin Statutes, on all general property taxes (including personal property taxes), special assessments, special charges and special taxes included in any tax roll overdue or delinquent on or after February 1, 1990.
- (2) Timely Payment Appeal Procedure. Appeals filed under the provisions of Section 74.69 (3), Wisconsin Statutes, shall be referred to the County Board Committee on Taxation and General Claims.
- (3) Foreclosure of Tax Liens.
- (a) From and after April 1, 1948 the County of Ozaukee elects to adopt the provisions of Section 75.521, Wisconsin Statutes, for the purpose of enforcing tax liens in such county in the cases where the procedure provided by such section is applicable.
- (b) The term "penalties" as used in Section 75.521 (6), Wisconsin Statutes, is defined as a pro-rata share of the cost of the proceedings under the foreclosure of County held tax liens by action in rem.
- (4) Repurchase of Tax Deeded Lands.
- (a) At the option of the County, former owners or surviving spouses or minor children of former owners may be granted the right to repurchase lands to which Ozaukee County has taken title through delinquent tax enforcement collection by payment of:
1. All delinquent taxes, together with interest thereon, and the penalty imposed under Section 10.04 (1) to the date of payment.
 2. A pro-rata share of the costs of the proceedings.
- (b) Any sale made under the provisions of this section shall be exempt from all of the requirements of Section 75.69, Wisconsin Statutes.
- (c) After proceedings for publication and sale of such lands pursuant to Section 75.69, Wisconsin Statutes, have begun, the County may refuse to grant the privilege of repurchase.

10.10 COUNTY SALES AND USE TAX

- (1) Authority. This ordinance is enacted under the authority of Subchapter V, Chapter 77, Wisconsin Statutes, which allows counties to impose a county sales and use tax for purposes of directly reducing the county property tax levy.
- (2) Purpose. The proceeds from this county sales and use tax shall be used to directly reduce the annual county property tax levy.
- (3) Sales and Use Tax Imposed. Ozaukee County does hereby impose a county sales and use tax at the rate of 0.5 percent in the manner and to the extent permitted as set forth in Subchapter V, Chapter 77, Wisconsin Statutes, and any amendment to that statute.

8/10/2006