

WINNEBAGO COUNTY TAX COLLECTION POLICY

Taxes are collected by the Winnebago County Treasurer's Office in compliance with Wisconsin Statutes and Winnebago County Ordinances.

Two installment municipalities:

Delinquent First Installment. Wisconsin Statute 74.11(7)

If the first installment of taxes on real property or improvements on leased land is not paid on or before January 31, the entire amount of the taxes remaining unpaid is delinquent as of February 1, and interest is charged from that day until paid.

Delinquent Second Installment. Wisconsin Statute 74.11(8)

If the second installment of taxes on real property or improvements on leased land is not paid on or before July 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1, and interest is charged from the previous February 1, until paid

Multiple installment municipalities:

Delinquent 2nd or subsequent installment. Wisconsin Statute 74.12(8)

If the 2nd or any subsequent installment payment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an installment option pertains is not received by the proper official on or before 5 working days after the due date specified in the ordinance, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of the first day of the month after the payment is due and interest and penalties are due under sub. (10). (10) PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY. (a) All real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31, and all delinquent personal property taxes, whenever paid, shall be paid, together with interest and penalties charged from the preceding February 1, to the taxation district treasurer. (b) All real property taxes, special assessments, special charges and special taxes that become delinquent and are not paid under par. (a) shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer.

Timely Payment. Wisconsin Statute 74.69

A payment is timely if it is mailed in a properly addressed envelope, postmarked before midnight of the last prescribed date for making the payment, with postage prepaid, and is received by the proper official not more than 5 days after the prescribed date for making the payment.

Payment of Delinquent Taxes, Interest and Penalties. Wisconsin Statute 74.11(11)

All real property taxes, special charges and special taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer.

Interest and Penalty on Delinquent Amounts. Wisconsin Statute 74.47(1),(2)

- (1) **Interest.** The interest rate on delinquent general property taxes, special charges, special assessments and special taxes included in the tax roll for collection is one percent per month or fraction of a month.
- (2) **Penalty Allowed.** Any county board may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the 1% interest.

To avoid interest charges **PAY EARLY AND PAY THE CORRECT AMOUNT.**

IF YOU PAY BY MAIL AND WOULD LIKE A RECEIPT RETURNED, YOU MUST ENCLOSE A STAMPED, SELF-ADDRESSED ENVELOPE WITH YOUR TAX PAYMENT.

Tax information can be found on the Winnebago County website, www.co.winnebago.wi.us, Departments – Treasurer, Property Information Lookup. Select – *For current year ownership information and current payoff information **click here.***