

ORDINANCE NO. 2006-17

**An Ordinance Amending Section 3-1-15 of the Municipal Code
Relating to Issuance of Permits and Licenses**

The Common Council of the City of Cedarburg, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 3-1-15 of the Municipal Code of the City of Cedarburg is hereby amended as follows:

“SEC. 3-1-15 PAYMENT OF TAXES; INTEREST; PENALTY.

- (a) Overdue or delinquent real estate taxes, personal property taxes and special assessments are subject to an interest charge of one percent (1%) per month or fraction of a month.
- (b) In addition to the interest charge, overdue or delinquent personal property taxes are subject to a penalty of one-half of one percent (0.5%) per month or fraction of a month. The penalty shall apply to any personal property taxes that are overdue or delinquent and shall be calculated from January of the year in which such taxes first become due.
- (c) Immediately upon the sale or transfer of a business, the City Treasurer shall require advanced payment of all personal property taxes based on the previous year's mil rate multiplied by the premise's, property's or business's current year's evaluation.
- (d) No license or permit or renewal of same shall be granted to an entity, business, person or persons who have unpaid municipal taxes, assessments, charges, fees or forfeitures.”

SECTION 2. This ordinance shall take effect and be in full force after its passage and publication as provided by law.

Passed and adopted by the Common Council of the City of Cedarburg this 24th day of April 2006.

Gregory P. Myers, Mayor

Attest:

Sandra M. Ingram, City Clerk

Approved as to form:

Kaye K. Vance, City Attorney