

3.11 **TAX PAYMENTS.**

3.11.1 **TO WHOM PAYMENTS MADE.**

(a) Payments made on or before January 31 shall be made to the Village Treasurer.

(b) All other payments shall be made to the County Treasurer.

3.11.2 **DELINQUENT FIRST INSTALLMENT.** If the first installment of taxes on real property is not paid on or before January 31, the entire amount of the taxes remaining unpaid is delinquent as of February 1.

3.11.3 **DELINQUENT SECOND INSTALLMENT.** If the second installment of taxes on real property is not paid on or before July 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1.

3.11.4 **DELINQUENT ANNUAL PAYMENT.**

(a) If all special assessments, special charges, special taxes and personal property taxes due under sub. (3.11.2) above are not paid in full on or before January 31, the amounts unpaid are delinquent as of February 1.

(b) If any special assessments, special charges and special taxes are entered in the tax roll as charges against a parcel of real property and are delinquent under par. (3.11.4 (a)) above, the entire annual amount of real property taxes on that parcel which is unpaid is delinquent as of February 1.

3.11.5 **PAYMENT OF DELINQUENT PAYMENTS, INTEREST AND PENALTY.**

(a) All real property taxes, special assessments, 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.

(b) All personal property taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1 to the Village Treasurer.

3.11.6 OVERPAYMENTS.

(a) Property tax overpayments of \$10.00 or less will not be refunded unless such refund is specifically requested in writing.