

TOWN OF BLACK WOLF Tax Collection for 2017

The Town of Black Wolf Treasurer cannot collect any taxes after January 31, 2018. If you do not pay by this date, you will need to make your payment to the Winnebago County Treasurer as noted on reverse side of this letter.

In Person - In person payments can be made at the Town Hall between 11:00 a.m. – 3:00 p.m. Monday, Tuesday, Thursday and Friday. Receipts are provided at time of payment. One check may be used for making multiple payments including dog licensing.

By Mail - If you are making your payment for 2017 income tax purposes, the **postmark** MUST be on or before December 31, 2017 or payment must be put into the drop box **before midnight on December 31, 2017.**

Drop Box - The drop box located next to the front entrance door is available 24/7.

Installments - If the installment method is chosen, the first installment must go the Town of Black Wolf **on or before January 31, 2018** (all timelines/postmarks apply). Your second payment must then go to **Winnebago County** on or before July 31, 2018.

Receipts - Receipts can be provided when making in person payment(s). **If you would like to have a receipt mailed to you (payment by mail), you MUST include and self-addressed and stamped envelope with your payment.**

Lottery Credit -Please review your tax bill to see if you received the lottery credit. If you are a new resident, you will need to apply for the lottery credit. Forms are available on the Town website, DOR revenue website or at the office. (Form #LC 100). Please remember that in order to claim the credit for your 2017 property taxes, you must have owned the property and used it as your primary residence as of January 1, 2017. You can have only one primary residence. You cannot claim this credit on business property, rental units, land or garages that are not your primary residence. **A non-WI resident cannot claim this credit.**

Refunds - Refunds for overpayments are mailed to property owner after the February Town Board meeting.

Dog Licensing - Town Ordinance allows three (3) dogs per residence. Licenses cannot be processed without proof of current rabies vaccination. Fees: \$5 neutered/spayed or \$10 unneutered/unspayed. A self-addressed and stamped envelope must be provided if mailing is requested.

***PLEASE PROVIDE A SELF-ADDRESSED STAMPED ENVELOPE IF REQUESTING RECEIPT BE MAILED. PLEASE NOTE THAT RECEIPTS CAN BE VIEWED AND PRINTED AT ANY TIME ON THE WINNEBAGO COUNTY TREASURER'S PAGE:
<https://wcws10.co.winnebago.wi.us/LandRecords/PropertyListing>***

WINNEBAGO COUNTY TAX COLLECTION POLICY

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

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

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.***