

**ORDINANCE TO
AMEND SECTION 76-4 TIME FOR PAYMENT OF TAXES OF THE CITY
OF WATERTOWN GENERAL ORDINANCES**

**SPONSOR: MAYOR ROBERT STOCKS
FROM: FINANCE COMMITTEE**

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. §76-4 Time for Payment of Taxes is hereby amended as follows:

§ 76-4 Time for payment of taxes.

A. Installments. If real estate taxes for a tax parcel assessed in the City are \$100 or less, they must be paid in full by January 31. If they exceed \$100, they may be paid in no more than ~~three~~ **two** installments, as follows:

(1) The first installment shall be ~~1/3~~ **1/2** of the total real estate tax plus the full amount of any installment payments on any special assessments, special charges and/or special taxes and shall become due and payable **to the City Treasurer** on the 31st day of January.

(2) The second installment shall be ~~1/3~~ **1/2** of the real estate taxes and shall be due and payable on the ~~30th day of April~~ **31st day of July**. Payment shall be made to the **County Treasurer where the property is located**. On any installment date, the taxpayer may pay the balance of the taxes due.

~~(3) The third installment shall be 1/3 of the total real estate taxes and shall be due and payable on the 31st day of July. On any installment date, the taxpayer may pay the balance of the taxes due.~~

B. Delinquent installments; interest. Interest shall be computed per §§ 74.12(10) and 74.47(1), Wis. Stats.

~~C. Personal property taxes. All personal property taxes assessed in the City, except those on improvements on leased land, shall be payable in full on or before five working days after January 31. Payments not made by that date shall accrue interest from February 1.~~

SECTION 2. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3. This ordinance shall take effect and be in force the day after its passage and publication.

<i>DATE:</i>	<i>July 7, 2026</i>		<i>July 21, 2026</i>	
<i>READING:</i>	<i>1ST</i>		<i>2ND</i>	
	<i>YES</i>	<i>NO</i>	<i>YES</i>	<i>NO</i>
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
<i>TOTAL</i>				

ADOPTED July 21, 2026

CITY CLERK

APPROVED July 21, 2026

MAYOR