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**To:** Sherri Hawkins, Treasurer  
**From:** Brian D. Bucholtz, Corporation Counsel  
**Subject:** Forgiveness of Delinquent Property Tax Interest and Penalties  
**Date:** February 18, 2014

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**Question: Does a county treasurer have discretionary authority to forgive some or all of the interest and penalties on delinquent property taxes?**

NO. Wis. Stat. § 74.47 sets interest and penalty rates on delinquent property tax amounts. Under general municipal law, a county has only those powers granted directly or indirectly by state enabling legislation. Therefore, unless state law specifically allows for interest and penalties to be forgiven, a county treasurer may not forgive interest and penalties on delinquent taxes.

The State of Wisconsin allows for forgiveness of interest and penalties on delinquent property taxes only in very narrow situations. For example, interest and penalties on property taxes *may* be forgiven under the following circumstances:

- The property is contaminated by a hazardous substance and the property owner has taken the necessary steps under Wis. Stat. § 75.105 to discharge delinquent property taxes, interest and penalties.
- A palpable error as defined in Wis. Stat. § 74.33 was made in tax calculation.
- Delay or administrative error by the U.S. Postal Office caused the tax payment to arrive untimely. Wis. Stat. § 74.69.
- Penalties also may not be chargeable in certain circumstances when an individual or company has filed for bankruptcy.

This list is not meant to be exhaustive and a taxpayer should contact an attorney or their financial advisor regarding whether or not interest or penalties on their property taxes can be forgiven.

**If a taxpayer believes that state or federal law allows for interest and penalties on their delinquent property taxes to be forgiven, they should contact the Green County Corporation Counsel at 608-328-9377.**