### TOWN OF NEPEUSKUN TAX NOTICE

PLEASE READ OVER YOUR TAX BILL CAREFULLY! If you have any questions, please feel free to give me a call -Melissa Gravunder, Town Treasurer - (920) 361-1494.

TAX COLLECTION: Pay Online by e-check or credit card-go to www.townofnepeuskun.org Select Community, PAY MY TAX BILL. Instructions on how to pay online are also available on the town website.

I prefer tax payments by mail. Taxes will be dated by postmark, and a receipt for paid taxes will be furnished when a SELF-ADDRESSED STAMPED ENVELOPE is included with your tax payment. Postmarks will no longer be applied to most mail until it is processed at a regional facility which is typically the next business day. This means those intending to mail tax payments on December 31st or January 31st may risk not having their envelopes postmarked until January or February unless it is hand-stamped at the post office. https://www.wislawnow.com/2025/11/postmark-changes-at-the-postoffice-and-late-mail/

Keep in mind that if you use extra postage to pay your taxes, I will likely need extra postage to return your receipts. Please be sure to include the appropriate coupon from the lower portion of your tax bill (keep the tax bill itself). Make your check payable to TOWN OF NEPEUSKUN. I will be available at my home on FRIDAY, DECEMBER 26, 2025, from 9 a.m. to 6 p.m. and again on MONDAY, JANUARY 26, 2026, from 9 a.m. to 6 p.m. Tax collection and receipting is web based and processing time will be dependent on our internet connection. For those who come to my home to pay, I may not be able to have your receipt until a later date. If you don't feel well, please stay home and mail your tax payment.

Payment should be made payable to and mailed to: WINNEBAGO COUNTY SECOND INSTALLMENT:

TREASURER. DO NOT send second installment to the Town Treasurer.

BUILDING PERMITS & ZONING QUESTIONS: Contact our Zoning Administrator-Susan Leahy, (920) 229-6360.

**DOG TAX EXTRA:** 

\$ 3.00 Neutered males / Spayed females

Unneutered males / Unspayed females \$ 8.00

Multiple Dog License (includes up to 12 tags) \$35.00 (+ additional \$3.00 per tag

over 12 tags)

I MUST HAVE YOUR VETERINARIAN'S CERTIFICATE VERIFYING THE DOG'S NAME, COLOR, BREED, WHETHER IT'S MALE OR FEMALE, (NEUTERED OR SPAYED) and DATE OF LAST RABIES SHOT, EXPIRATION DATE, TYPE OF VACCINE & MANUFACTURER'S SERIAL NUMBER BEFORE ISSUING A LICENSE. The certificate WILL be returned to you. If the dog is a combination of breeds, I must have a GOOD DESCRIPTION of the dog.

LOTTERY CREDITS: If a lottery credit does not appear on your tax bill, you can still claim one. Who qualifies? Owners of a home in Wisconsin who use the home as their primary residence on January 1 of the year in which property taxes are levied. "Primary residence" is defined as the home where an individual lives more than six months of the year. If temporarily absent, it is the home to which the owner returns. Only one primary residence may be claimed. Renters do not qualify. Please contact the Town Treasurer to claim a credit.

> TOWN OF NEPEUSKUN RECYCLING DATES **FOR 2026**

> > 7 a.m.-12 p.m.

JANUARY 3 & 17

FEBRUARY 7 & 21

MARCH 7 & 21

APRIL 4 & 18

MAY 2 & 16

JUNE 6 & 20

JULY 4 & 18

AUGUST 1 & 15

SEPTEMBER 5 & 19

OCTOBER 3 & 17

NOVEMBER 7 & 21

DECEMBER 5 & 19

Be respectful and responsible by utilizing only the service times posted.

Do not leave recyclables outside of dumpster.

Check out www.recyclemoretricounty.org to find out what can be recycled.

## WINNEBAGO COUNTY TAX COLLECTION POLICY

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

Two installment municipalities:

**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.

**Delinguent 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

Multiple installment municipalities:

**Delinquent 2<sup>nd</sup> or subsequent installment**. Wisconsin Statute 74.12(8)

If the 2nd or any subsequent installment payment of real property taxes, personal property taxes on improvements on leased land or special assessments to which an installment option pertains is not received by the proper official on or before 5 working days after the due date specified in the ordinance, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of the first day of the month after the payment is due and interest and penalties are due under sub. (10). (10) Payment of Delinquent Payments, Interest and Penalty. (a) All real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31, and all delinquent personal property taxes, whenever paid, shall be paid, together with interest and penalties charged from the preceding February 1, to the taxation district treasurer. (b) All real property taxes, special assessments, special charges and special taxes that become delinquent and are not paid under par. (a) shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer.

#### 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, <a href="www.co.winnebago.wi.us">www.co.winnebago.wi.us</a>, Departments – Treasurer, Property Information Lookup. Select – For current year ownership information and current payoff information click here.