

3.12 PAYMENT PRIORITY. (1) If the Village Treasurer or County Treasurer receives a payment from a taxpayer which is not sufficient to pay all general property taxes, special charges, special assessments and special taxes due, the Village Treasurer or County Treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:

- (a) Special charges.
- (b) Special assessments.
- (c) Special taxes.
- (d) General property taxes.

(2) The allocation under sub. (1) above is conclusive for purposes of settlement under §§74.23 to 74.29, Wis. Stats., and for determining delinquencies under this section.