

RESOLUTION – 2020 - 17

A RESOLUTION AUTHORIZING A TAXATION DISTRICT TO WAIVE  
INTEREST AND PENALTIES ON PROPERTY TAX PAYMENT INSTALLMENTS  
DUE ON OR AFTER APRIL 1, 2020

**WHEREAS**, in December, 2019, a novel strain of coronavirus known as COVID-19 was detected, and COVID-19 has continued to spread throughout the world, including to the United States and the State of Wisconsin (“COVID-19 Pandemic”); and

**WHEREAS**, the federal government, state governments, and local governments are working together to contain the further spread of the disease and treat existing cases; and

**WHEREAS**, on January 31, 2020, the United States Department of Health and Human Services declared a Public Health Emergency, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic, on March 12, 2020 the Governor of the State of Wisconsin declared a Health Emergency in the State, and on March 16, 2020, the Village of Shorewood, Milwaukee County (the “Village”) declared a state of emergency under authority granted by Wis. Stats. Chap. 323; and

**WHEREAS**, the federal government has enacted various laws and regulations in response to the COVID-19 Pandemic including, without limitation, the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security Act; and

**WHEREAS**, because of the COVID-19 Pandemic, on March 24, 2020, Secretary-designee Andrea Palm of the Wisconsin Department of Health Services issued Emergency Order #12, Safer at Home Order (“Safer at Home Order”) requiring that everyone in Wisconsin stay at their home or place of residence except in limited circumstances until April 24, 2020; and

**WHEREAS**, on April 16, 2020, Secretary-designee Palm extended the Safer at Home Order, with certain modifications, to May 26, 2020, pursuant to Emergency Order #28; and

**WHEREAS**, the federal, state, local and individual responses to the COVID-19 Pandemic and the uncertainty as to the effectiveness of those responses in mitigating the duration of the COVID-19 Pandemic have created economic hardship and uncertainty in Milwaukee County’s business community, households throughout Milwaukee County and for every Milwaukee County property taxpayer; and

**WHEREAS**, prominent economists have predicted record level unemployment rates for the coming months and this prediction suggests that County residents will also experience record level unemployment rates in the coming months, and an unprecedented number of businesses and employers throughout the State and in the County have been required to suspend operations; and

**WHEREAS**, in response to the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, and the various emergency orders and regulations implemented by state and local governments, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 (“Act 185”), which Governor Evers signed on April 16, 2020; and

**WHEREAS**, Section 105(25) of Act 185 authorized, among other things, Milwaukee County to adopt a resolution enabling taxation districts in Milwaukee County to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and

**WHEREAS**, Milwaukee County approved such resolution on May 28, 2020 allowing municipalities to also adopt a resolution enabling taxation districts in Milwaukee County to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and

**NOW THEREFORE BE IT RESOLVED** that pursuant to Section 105(25) of Act 185, the Council hereby finds and authorizes the following:

1. A taxation district is authorized to waive interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020. This Resolution authorizes a taxation district to waive interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the taxation district such that if a taxation district authorizes the waiver under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district. Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation district to waive interest and penalties for property taxes payable in 2020 for an installment payment that was due and payable prior to April 1, 2020, except as otherwise permitted under applicable law.
2. The terms from Milwaukee County imposing a penalty on delinquent property tax payments are hereby modified for purposes of implementing the terms of this Resolution and Section 105(25) of Act 185.
3. As provided under Section 105(25) of Act 185, the Village shall deviate from the settlement procedure set forth in Wis. Stat. § 74.29 and, instead the Village shall settle property taxes, interest and penalties collected on or before July 31, 2020, on August 20, 2020, as provided under Wis. Stat. § 74.29(1), and settle the remaining unpaid taxes, interest, and penalties on September 20, 2020. The August 20, 2020, settlement shall be distributed proportionally to the underlying taxing jurisdictions according to payments collected on or before July 31, 2020.

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PASSED AND ADOPTED by the Village Board of the Village of Shorewood, Milwaukee County, Wisconsin, this 1<sup>st</sup> day of June, 2020.

  
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Allison Rozek, Village President

Countersigned:

  
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Sara Bruckman, CMC/WCMC, Village Clerk