

RESOLUTION NO. 2020-01

TOWN OF GRANT, PORTAGE COUNTY

**WAIVING INTEREST AND PENALTIES ON CERTAIN LATE PROPERTY TAX
PAYMENTS DUE AND PAYABLE 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 19, 2020, Portage County declared a state of emergency under authority granted by Wis. Stats. Chap. 323 (in Executive Order # 2020-1); 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 Portage County's business community, households throughout the county and for every county property taxpayer; and

WHEREAS, prominent economists have predicted record level unemployment rates for the coming months and this prediction suggests that Portage 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 Portage 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 authorizes, among other things, Portage County to adopt a resolution enabling taxation districts in the 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, a resolution authorizing the above referenced waiver must also establish criteria for determining hardship that would qualify a property tax payer for the waiver; and

WHEREAS, the Portage County Board of Supervisors adopted Resolution 1-2020-2022 on April 21, 2020, Authorizing a Taxation District to Waive Interest and Penalties on Certain Late Property Tax Payments Due and Payable after April 1, 2020 (the County's Resolution), enabling taxation districts within Portage County to implement the above-referenced waiver, contingent upon the taxation district adopting a resolution similar to the County's Resolution; and

WHEREAS, Portage County Resolution No. 169-2016-2018, Approving the Adoption of an Additional One Half of One Percent (.005) of Interest Penalty on Delinquent Taxes imposes a penalty of up to 0.5 percent per month penalty per month or fraction of a month, in addition to the interest under Wis. Stat. § 74.47(1), on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll; and

WHEREAS, this Resolution is intended to (1) serve as a resolution that is similar to the County's Resolution for purposes of Section 105(25) of Act 185; (2) waive interest and penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner consistent with Act 185; and (3) declare that all property taxpayers in the Town of Grant are experiencing hardship as a result of the economic conditions associated with the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185; and

WHEREAS, while the plain language of Section 105(25) of Act 185 allows for either a general or a "case-by-case" finding of hardship to qualify for the above referenced waiver of interest and penalties, the Town of Grant intends by this Resolution to waive interest and penalties for all property taxpayers in the Town of Grant otherwise eligible for waiver under Section 105(25) of Act 185 on a finding of general hardship based upon the economic conditions described in this Resolution, which the Town of Grant Board of Supervisors determines has adversely affected all taxpayers in the Town of Grant; and

WHEREAS, this Resolution is not intended to be construed as authorizing any "case-by-case" finding of hardship by a taxation district; and

WHEREAS, this Resolution is intended to waive the penalty imposed by Portage County Resolution No. 169-2016-2018, Approving the Adoption of an Additional One Half of One Percent (.005) of Interest Penalty on Delinquent Taxes for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution; and

WHEREAS, it appears that if all taxation districts located in Portage County were to adopt a resolution similar to this Resolution and which otherwise satisfies all conditions precedent to waiver contained in Act 185, such county-wide action would result in the broadest possible benefit to Portage County taxpayers; and

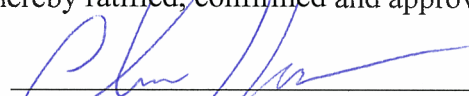
NOW THEREFORE BE IT RESOLVED, pursuant to Section 105(25) of Act 185, that the Town of Grant Board of Supervisors hereby finds and authorizes the following:

1. Because of the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185, all the Town of Grant property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185;
2. Interest and penalties are waived for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020. Such waiver shall remain in effect until October 1, 2020. This Resolution waives interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the Town of Grant. Notwithstanding the foregoing, nothing in this Resolution waives 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;
3. The Treasurer of the Town of Grant is directed to consult with the Wisconsin Department of Revenue and the Portage County Treasurer regarding the implementation of this Resolution and the procedures identified in it including, without limitation, the provisions of Section 105(25) of Act 185 as to the deviation from the settlement procedure set forth in Wis. Stat. § 74.29 resulting in Portage County settling 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 settling the remaining unpaid taxes, interest, and penalties on September 20, 2020;

BE IT FURTHER RESOLVED that all actions heretofore taken by the Town of Grant Board of Supervisors and other appropriate public officers and agents of the Town of Grant with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Adopted this 20th, day of May, 2020

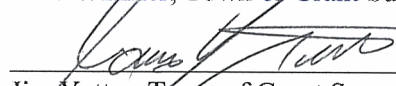
APPROVED:


Chris Kruger, Town of Grant Chairperson

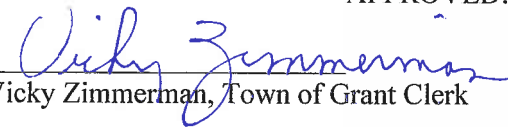
APPROVED:


Dale Winkler, Town of Grant Supervisor

APPROVED:


Jim Yetter, Town of Grant Supervisor

ATTEST:


Vicky Zimmerman, Town of Grant Clerk