

VILLAGE OF LITTLE CHUTE

RESOLUTION NO. 26, SERIES 2020

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, the 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 taxpayer for the waiver; and

WHEREAS, the County's authorization for a taxation district to implement the above referenced waiver is contingent upon a taxation district adopting a resolution in similar form and content as to the County's resolution; and

WHEREAS, County Ordinance [**Ordinance No. ____**] imposes a penalty on delinquent [**general property taxes, special assessments, special charges and special taxes**] in the amount of [**0.5 %**] per month of fraction of the month; and

WHEREAS, this Resolution is intended to (1) serve as the County's enabling resolution for purposes of Section 105(25) of Act 185; (2) authorize any taxation district located in the County to waive interest and penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner consistent with Act 185 provided the taxation district adopts a similar resolution and otherwise satisfies all conditions precedent to waiver contained in Act 185 and this Resolution; and (3) declare that all property taxpayers in the County 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 County intends by this Resolution to authorize a taxation district to waive interest and penalties for all property taxpayers in the County 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 Board determines has adversely affected all taxpayers in the County; and

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

WHEREAS, this Resolution is intended to allow a taxation district to waive the penalty imposed by [**Ordinance No. __**] for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution.

NOW THEREFORE BE IT RESOLVED that pursuant to Section 105(25) of Act 185, the Board 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, the Board finds that all property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.
2. 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.
3. The terms of F **Ordinance No. 1** 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.
4. **As provided** under Section 105(25) of Act 185, the County shall deviate from the settlement procedure set forth in Wis. Stat. § 74.29 and, instead the County 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**.
5. **Notwithstanding** Wis. Stat. § 74.57, the County Treasurer is authorized, but not required, to omit from the tax certificate delivered to the County on September 1, 2020, all parcels of real property for which a taxation district has waived interest and penalties as provided in this Resolution.
6. The County Treasurer is directed to consult with the Wisconsin Department of Revenue, all taxation districts in the County, and corporation counsel regarding the **implementation of this Resolution and the procedures associated with, or contemplated by, this Resolution**.
7. **Other County officers are authorized and directed to assist the Treasurer in the interpretation, application and implementation of this Resolution and Section 105(25) of Act 185.**

BE IT FURTHER RESOLVED that all actions heretofore taken by the Board and other appropriate public officers and agents of the County with respect to the matters contemplated under this

Resolution are hereby ratified, confirmed and approved. **BE IT RESOLVED**, by the Village Board of Trustees, Village of Little Chute, as follows:

Introduced, approved and adopted: July 1, 2020

VILLAGE OF LITTLE CHUTE

By: 
Michael R. Vanden Berg, Village President

Attest: 
Laurie Decker, Village Clerk

