



KENOSHA COUNTY BOARD OF SUPERVISORS

Resolution No. _____

Subject: A Resolution Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Payment Installments Due On July 31, 2020		
Original <input type="checkbox"/> Resubmitted <input type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>
Date Submitted: 4/8/2019	Date Resubmitted:	
Submitted by: Supervisor Decker		
Fiscal Note Attached <input type="checkbox"/>	Legal Note Attached <input type="checkbox"/> Agreement	
Prepared by: Supervisor Erin Decker	Signature:	

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, 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

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 the 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 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 were 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, 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, Chapter 3.631, Municipal Code of Kenosha County (MCKC), imposes a penalty on delinquent general property taxes, special assessments, special charges and special taxes in the amount of 0.5% per month or 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 on July 31, 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 Chapter 3.631 MCKC 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 on July 31, 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 July 31, 2020, except as otherwise permitted under applicable law.
3. The terms of Chapter 3.631 MCKC 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. 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.
6. 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.



Supervisor Erin Decker

**FINANCE/ADMINISTRATION
COMMITTEE:**

Aye Nay Abstain Excused

Terry Rose, Chair

Jeff Gentz, Vice Chair

Ron Frederick

Ed Kubicki

Monica Yuhas

Jeff Wamboldt

John Franco