



RESOLUTION # 2-5/20

TO: HONORABLE MEMBERS OF THE LA CROSSE COUNTY  
BOARD OF SUPERVISORS

ITEM # 5-23

**BOARD ACTION**

Adopted:   
For: 29  
Against: -  
Abstain: -  
Abs/Excd: -  
Vote Req: -  
Other Action: -

**EXECUTIVE  
COMMITTEE  
ACTION**

Adopted:   
For: 9  
Against: 0  
Abstain: 0  
Abs/Excd: 0

**RE: AUTHORIZING THE WAIVER OF 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**, 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 La Crosse County (the "County") declared a state of emergency under authority granted by Wis. Stats. Chap. 323; 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 have been required to suspend operations; and

**WHEREAS**, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 ("Act 185"), which Governor Evers signed on April 16, 2020 and which 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 tax payer 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 §4.05 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 after April 1, 2020, in a manner consistent with Act 185 provided the taxation district adopts a similar

**RE: AUTHORIZING THE WAIVER OF INTEREST AND PENALTIES ON PROPERTY TAX PAYMENT INSTALLMENTS DUE ON OR AFTER APRIL 1, 2020**

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 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 County Ordinance § 4.05 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 many 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 County Ordinance § 4.05 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. The County will continue to follow the settlement procedure set forth in Wis. Stat. §74.29 and will pay in full all property taxes to the underlying taxing jurisdictions on August 20, 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.

**RE: AUTHORIZING THE WAIVER OF INTEREST AND PENALTIES ON PROPERTY TAX PAYMENT INSTALLMENTS DUE ON OR AFTER APRIL 1, 2020**

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.

**FISCAL NOTE:** No fiscal impact.

Date: 5/13/2020  
[Signature]  
COMMITTEE CHAIR

Date: May 13 2020  
[Signature]  
RECORDING CLERK

	Reviewed Only	Recommended	Not Recommended	
Co. Admin.		50		Requested By: Amy Twitchell Date Requested: May 4, 2020 Drafted By: Corporation Counsel
Fin. Director	<u>SPD</u>			
Corp. Counsel	<u>[Signature]</u>			
Board Chair	<u>[Signature]</u>			

Adopted by the La Crosse County Board this 21 Day of May, 2020

STATE OF WISCONSIN  
COUNTY OF LA CROSSE

I, Ginny Dankmeyer, County Clerk of La Crosse County do hereby certify that this document is a true and correct copy of the original resolution required by law to be in my custody and which the County Board of Supervisors of La Crosse County adopted at a meeting held on the 21<sup>st</sup> day of May 2020.

[Signature]  
Ginny Dankmeyer, La Crosse County Clerk