

**RESOLUTION NO. 2020-04****RESOLUTION TO WAIVE THE INTEREST AND PENALTIES ON A DELINQUENT REAL PROPERTY TAX INSTALLMENT PAYMENT THAT IS DUE AND PAYABLE AFTER APRIL 1, 2020 PURSUANT TO 2019 WISCONSIN ACT 185 TO PROVIDE RELIEF TO RIVER HILLS PROPERTY OWNERS DURING THE SARS-CoV-2/COVID-19 PANDEMIC**

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**WHEREAS**, the novel coronavirus, SARS-CoV-2/COVID 19 (COVID-19), emerged in December 2019, and has caused a global pandemic, killing approximately 250,000 people in the span of a few months by early May, including 60,000 in the United States; and

**WHEREAS**, amidst growing evidence of a public health crisis, on January 31, 2020, the United States Department of Health and Human Services declared a Public Health Emergency, the World Health Organization declared COVID-19 a pandemic on March 11, 2020, and State of Wisconsin Governor Evers declared a public health emergency on March 12, 2020, the date of the first confirmed COVID-19 diagnosis in Milwaukee County; and

**WHEREAS**, the Milwaukee County Executive declared a local public health emergency due to COVID-19 on March 13, 2020; and

**WHEREAS**, on March 17, 2020, many Milwaukee County municipalities began restricting food and beverage sales within their borders, affecting many low wage workers and small businesses; and

**WHEREAS**, on April 16, 2020, Wisconsin Department of Health Services Secretary-designee Palm extended a modified Safer at Home Order set to expire on April 24, 2020 which requires all in Wisconsin to remain in their residences except for limited circumstances until May 26; and

**WHEREAS**, the COVID-19 pandemic has created extreme economic hardship for many individuals and businesses in Milwaukee County and across the United States, including approximately 10 to 12 percent of the American workforce on unemployment insurance during the latter half of April, as reported by the United States Department of Labor; and

**WHEREAS**, those eligible for unemployment insurance receive only a fraction of their normal income and many workers may not be eligible for unemployment benefits; and

**WHEREAS**, the Federal Reserve found in its May 2019, "Report on the Economic Well-Being of U.S. Households in 2018," that approximately 40 percent of Americans did not have the cash on hand to cover an emergency expense of only \$400; and

**WHEREAS**, Wis. Stat. §§ 74.11, 74.12, and 74.87, among other things, require and specify rules regarding interest and penalties relating to delinquent real property tax installment payments; and

**WHEREAS**, the Wisconsin Legislature passed, and Governor Evers signed into law as a relief effort for COVID-19, 2019 Wisconsin Act 185 (Act 185), which among other things, in Section 105(25),

enables county boards to, by resolution, allow their municipalities to temporarily waive interest and penalty fees from delinquent real property tax installment payments in spite of Wis. Stat. §§ 74.11, 74.12, and 74.87, for installment payments on real property taxes due after April 1, 2020 and will last until October 1, 2020; after which interest will accrue on any delinquent payments; and

**WHEREAS**, pursuant to Act 185, subsequent to County approval of a resolution invoking Section 105(25) of the Act, the municipalities must individually pass resolutions invoking the act for the waiver of real property tax interest and penalties to take effect; and

**WHEREAS**, Act 185 authorizes local governments to either provide waivers uniformly or on an individual hardship basis, but the Wisconsin Counties Association recommends not waiving interest and penalties case by case as it would produce administrative difficulty and may be subject to legal challenges; and

**WHEREAS**, at its meeting on May 14, 2020, the Committee of the Whole reviewed File No. 20-366, a report from the Office of the Comptroller and the Office of the Treasurer on Act 185 and the potential cost to the County including a requirement to upgrade the current tax collection software to properly account for payments and any waivers of penalty and interest; and

**WHEREAS**, this is a trying time for Milwaukee County residents and much of the world and the County Board of Supervisors and County Executive are doing their part to provide relief to fellow citizens; now, therefore,

**WHEREAS**, on May 28, 2020, Resolution 20-398 was adopted by the Milwaukee County Board of Supervisors who found and authorized 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 tax payers 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 Milwaukee County General Ordinance (MCGO) Section 6.06 – Interest and Penalty on Overdue and Delinquent Taxes, which imposes 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**, the City of Milwaukee, as a First Class City, is responsible for administering its own delinquent property tax payments, per Wis. Stat. §§ 74.81 through 74.84, but like the other 18 municipalities in Milwaukee County, still requires the County to adopt this resolution to extend the benefits available under Section 105(25) of Act 185 to their taxpayers by separate resolution; and

**BE IT FURTHER RESOLVED**, the Milwaukee County Treasurer is authorized to execute a new agreement with LandNav for the latest software, which will permit the tracking of any waivers of penalty and interest and shall be offered without charge to all county municipalities (except the City of Milwaukee which administers its own delinquent taxes); and

**BE IT FURTHER RESOLVED**, that the estimated cost to implement the new software is \$200,000 and shall be charged against CARES Act funding received by the County, and the Department of Administrative Services and the Office of the Comptroller are authorized and directed to process the requisite fund transfer to the appropriate accounts; and

**BE IT FURTHER RESOLVED**, that any municipality (except the City of Milwaukee which administers its own delinquent taxes) that adopts a resolution to waive penalty and interest on delinquent property tax installment payments, as permitted under Act 185 and authorized by this resolution, must upgrade to the new LandNav software so that the provisions of the law can be properly administered; and

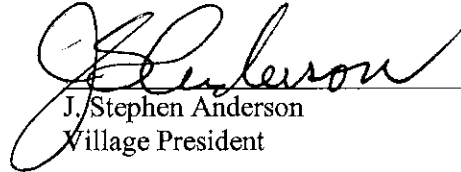
**BE IT FURTHER RESOLVED**, that all actions hereto taken by the Milwaukee County Board of Supervisors and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved; and

**BE IT FURTHER RESOLVED**, that Milwaukee County Executive David Rowley signed Resolution 20-398 effective on Friday, May 29, 2020; and

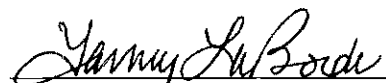
**BE IT FURTHER RESOLVED**, by the Village Board of the Village of River Hills that the Village of River Hills hereby waives Interest and Penalties on a Delinquent Real Property Tax Installment Payment that is Due and Payable after April 1, 2020 pursuant to 2019 Wisconsin Act 185 to provide relief to River Hills Property Owners during the SARS-CoV-2/COVID-19 Pandemic.

**PASSED AND ADOPTED** by the Village Board of the Village of River Hills this 17<sup>th</sup> day of June, 2020.

VILLAGE OF RIVER HILLS

  
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J. Stephen Anderson  
Village President

Countersigned:

  
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Tammy LaBorde  
Village Manager/Clerk/Treasurer