

**TOWN OF LIBERTY GROVE  
RESOLUTION NO. 5-20**

**Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Payment  
Installments Due on or After April 1, 2020**

The Town Board of the Town of Liberty Grove, Door County, Wisconsin does hereby declare the following:

**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 16, 2020 Door County Board Chairperson and Door County Administrator, (the "County") declared a state of emergency in Door County, and such Declaration was ratified by the Door County Board of Supervisors' adoption of resolution No 2020-19 on March 17, 2020, under authority granted by Wis. Stats. Chap. 323, and Section 5.08, Door County Code; 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 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**, 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 the 2019 property tax levy 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 No. 27-83 enacted July 27, 1983, effective August 1, 1983, and codified as Chapter 33, Door County Code, imposes a penalty on delinquent general property taxes and special assessments of 0.5% per month or fraction of the month; and

**WHEREAS**, Door County Resolution No. 2020-42, which was passed and adopted on May 14, 2020 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 County Board determines has adversely affected all taxpayers in the County; and

**WHEREAS**, Resolution 2020-42 is not intended to be construed as authorizing any sort of “case-by-case” finding of hardship by a taxation district; and

**WHEREAS**, Resolution 2020-42 is intended to allow a taxation district to waive the penalty imposed by County Ordinance No. 27-83 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 Liberty Grove Town Board hereby finds and/or 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 Liberty Grove Town Board finds that all property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.
2. The Town of Liberty Grove hereby waives interest and penalties 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. In accord with the provisions of Section 105(25) of Act 185 the Liberty Grove Town Board waives interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the Town of Liberty Grove). 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. In accord with the provisions of Resolution No. 2020-42, the terms of County Ordinance 27-83, imposing a penalty on delinquent property tax payments, are hereby modified for purposes of implementing the terms of that Resolution and Section 105(25) of Act 185.
4. In accord with the provisions of Resolution No. 2020-42, the County will not deviate from the settlement procedure set forth in Wis. Stats. 74.29, and will settle property taxes, interest and penalties collected on August 20, 2020 as provided under Wis. Stats. 74.29 (1)(Option A).
5. Notwithstanding Wis. Stat. § 74.57, the County Treasurer has been authorized, but is not required, to omit from the tax certificate delivered to the County on September 1, 2020, all parcels of real property for which the Town has waived interest and penalties as provided in this Resolution.
6. In accord with the provisions of Resolution No. 2020-42, the County Treasurer has been directed to consult with the Wisconsin Department of Revenue, all taxation districts in the County, and the County's Corporation Counsel regarding the implementation of that Resolution and the procedures associated with, or contemplated by, that Resolution.
7. In accord with the provisions of Resolution No. 2020-42 other County officers have been authorized and directed to assist the County Treasurer in the interpretation, application and implementation of that Resolution and Section 105(25) of Act 185.

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

This resolution was adopted at a properly noticed meeting of the Town Board of the Town of Liberty Grove on the 3<sup>rd</sup> day of June, 2020.

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John Lowry, Chairman

Vote: Aye   5        Nay   0  

ATTEST:

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Anastasia Bell, Town Clerk/Treasurer