

TOWN OF JACKSONPORT, DOOR COUNTY, WI

RESOLUTION NO. 03-2020

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, 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 the Door County Board Chairperson and Door County Administrator declared a state of emergency in Door County ("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 Chapter 323, Wisconsin Statutes 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 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, on May 14, 2020 the Board of Supervisors of Door County (hereinafter "County") adopted Resolution 2020-42 pursuant to Wisconsin Act 185 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 the County 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 Town intends this Resolution to authorize the waiver of interest and penalties for all property taxpayers in the Town 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 Town Board determines has adversely affected all taxpayers in the Town; and

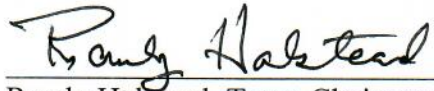
WHEREAS, this Resolution is intended to waive the penalty imposed by law for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution.

NOW THEREFORE BE IT RESOLVED, pursuant to Section 105(25) of Act 185, the Town Board hereby finds and authorizes the following:

1. General Finding of Hardship. 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 Town Board finds a general finding of hardship and that all property taxpayers are experiencing hardship as described in Section 105(25) of Act 185.
2. Waiver of Interest and Penalties; Exception.
 - A. Pursuant to its authority under Section 105(25) of Act 185, and the Resolution No. 2020-42 adopted May 14, 2020 by the Door County Board of Supervisors, the Town Board hereby authorizes the waiver of interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020 for all property taxpayers in the Town.
 - B. Notwithstanding the foregoing, no waiver of interest or penalties is authorized herein for property taxes payable in 2020 for an installment payment that was due and payable on or before April 1, 2020.
3. Conflicting Provisions. The Town Board declares its intent that the terms of any Town ordinance in conflict with the terms hereof shall have no force and effect.
4. Property Tax Settlement Procedure. The Town Board acknowledges pursuant to the terms of Section 105(25) of Act 185 and Door County Resolution 2020-42 that Door County shall deviate from the settlement procedure set forth in Wis. Stat. § 74.29 and 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, including the Town, according to payments collected on or before July 31, 2020.
5. Implementation. The Town Clerk or designee is authorized and directed to provide a copy of this Resolution to the Door County Treasurer and Clerk, and any other persons or entities necessary and appropriate for the implementation of this Resolution.

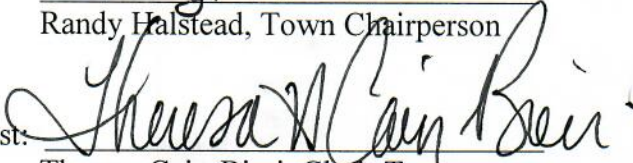
Adopted May 26, 2020.

TOWN OF JACKSONPORT TOWN BOARD



Randy Halstead, Town Chairperson

Attest:



Theresa Cain-Bieri, Clerk-Treasurer

215249-0002\28238386.v1