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A resolution by Supervisors Clancy and Wasserman, waiving interest and penalties on delinquent real property tax installment payments pursuant to 2019 Wisconsin Act 185 to provide relief to Milwaukee County property owners that self-certify they used at least 25% of the property as their primary residence and/or owner-occupied business during the SARS-CoV-2/COVID-19 Pandemic, by recommending adoption of the following:

**A RESOLUTION**

WHEREAS, the novel coronavirus, Severe Acute Respiratory Syndrome Coronavirus Disease (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 (U.S.); and

WHEREAS, amidst growing evidence of a public health crisis, on January 31, 2020, the U. S. 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 (the State) Governor Evers declared a public health emergency on March 12, 2020, the date of the first confirmed COVID-19 diagnosis in Milwaukee County (the 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 (the 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, the State Department of Health Services Secretary-designee Andrea Palm extended a modified Safer at Home Order set to expire on April 24, 2020, which requires all in the State to remain in their residences except for limited circumstances until May 26, 2020; and

WHEREAS, the COVID-19 pandemic has created extreme economic hardship for many individuals and businesses in the County and across the U. S., including approximately 10 to 12 percent of the American workforce on unemployment insurance during the latter half of April, as reported by the U. S. 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

44 WHEREAS, the *Federal Reserve* found in its May 2019, “Report on the  
45 Economic Well-Being of U.S. Households in 2018,” that approximately 40 percent of  
46 Americans did not have the cash-on-hand to cover an emergency expense of only  
47 \$400; and  
48

49 WHEREAS, Sections 74.11, 74.12, and 74.87, Wisconsin State Statutes (State  
50 Statutes), among other things, require and specify rules regarding interest and penalties  
51 relating to delinquent real property tax installment payments; and  
52

53 WHEREAS, the State Legislature passed, and Governor Evers signed into law  
54 as a relief effort for COVID-19, 2019 Wisconsin Act 185 (Act 185), which among other  
55 things, in Section 105(25), enables county boards to, by resolution, allow their  
56 municipalities to temporarily waive interest and penalty fees from delinquent real  
57 property tax installment payments in spite of Sections 74.11, 74.12, and 74.87, State  
58 Statutes, for installment payments on real property taxes due after April 1, 2020 and will  
59 last until October 1, 2020; after which interest will accrue on any delinquent payments;  
60 and  
61

62 WHEREAS, pursuant to Act 185, subsequent to County approval of a resolution  
63 invoking Section 105(25) of Act 185, the municipalities must individually pass  
64 resolutions invoking Act 185 for the waiver of real property tax interest and penalties to  
65 take effect; and  
66

67 WHEREAS, Act 185 authorizes local governments to either provide waivers  
68 uniformly or on an individual hardship basis; and  
69

70 WHEREAS, at its meeting on May 14, 2020, the Committee of the Whole  
71 reviewed File No. 20-366, a report from the Office of the Comptroller and the Office of  
72 the Treasurer on Act 185 and the potential cost to the County including a requirement to  
73 upgrade the current tax collection software to properly account for payments and any  
74 waivers of penalty and interest; and  
75

76 WHEREAS, this is a trying time for County residents and much of the world and  
77 the Milwaukee County Board of Supervisors and County Executive are doing their part  
78 to provide relief to fellow citizens; and  
79

80 WHEREAS, the Committee on Finance and Audit, at its meeting of May 21,  
81 2020, recommended rejection of File No. 20-402 (vote 5-1); now, therefore,  
82

83 BE IT RESOLVED, pursuant to Section 105(25), 2019 Wisconsin Act 185 (Act  
84 185) the Milwaukee County Board of Supervisors (County Board) finds and authorizes  
85 the following:  
86

87 1. Because of the Coronavirus Disease (COVID-19) pandemic, the various Federal  
88 laws and regulations implemented as a result of the COVID-19 pandemic, the  
89 various emergency orders and regulations implemented by state and local  
90 governments, and Act 185, the County Board finds that property tax payers of  
91 owner-occupied dwellings are experiencing hardship as that term is used in Section  
92 105(25) of Act 185. A taxation district is authorized to waive interest and penalties  
93 for property taxes payable in 2020 for an installment payment that is due and  
94 payable after April 1, 2020. This Resolution authorizes a taxation district to waive  
95 interest and penalties as provided in Section 105(25) of Act 185 for all property  
96 taxpayers in the taxation district that complete a form that shall be signed by an  
97 individual or business that self-certifies to the following:

98  
99 *“I attest, under penalty of law, that I, my immediate family, or my business*  
100 *have experienced financial hardship due to the COVID-19 public health*  
101 *emergency such that paying my property taxes at this time would place*  
102 *significant financial strain on myself, my immediate family, or my*  
103 *business. I therefore request a deferment of those taxes, interest, and*  
104 *penalty free, until October 1, 2020” and,*

105  
106 *“I attest, under penalty of law, that as of January 1, 2020, I was an owner*  
107 *of the property described above and that as of that date I used at least 25*  
108 *percent of the property as my primary residence and/or owner-occupied*  
109 *business. I understand that I must notify the county treasurer within 30*  
110 *days of the date on which I no longer use the property as my primary*  
111 *residence or owner-occupied business.”*

112  
113 Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation  
114 district to waive interest and penalties for property taxes payable in 2020 for an  
115 installment payment that was due and payable prior to April 1, 2020, except as  
116 otherwise permitted under applicable law.

- 117  
118 2. The terms of Section 6.06, Interest and Penalty on Overdue and Delinquent  
119 Taxes, Milwaukee County Code General Ordinances, which imposes a penalty  
120 on delinquent property tax payments, are hereby modified for purposes of  
121 implementing the terms of this Resolution and Section 105(25) of Act 185.  
122  
123 3. As provided under Section 105(25) of Act 185, the County shall deviate from the  
124 settlement procedure set forth in Section 74.29, Wisconsin State Statutes (State  
125 Statutes), and, instead the County shall settle property taxes, interest, and  
126 penalties collected on or before July 31, 2020, on August 20, 2020, as provided  
127 under Section 74.29(1), State Statutes, and settle the remaining unpaid taxes,  
128 interest, and penalties on September 20, 2020. The August 20, 2020, settlement  
129 shall be distributed proportionally to the underlying taxing jurisdictions according  
130 to payments collected on or before July 31, 2020.

131

- 132 4. Notwithstanding Section 74.57, State Statutes, the County Treasurer is  
133 authorized, but not required, to omit from the tax certificate delivered to the  
134 County on September 1, 2020, all parcels of real property for which a taxation  
135 district has waived interest and penalties as provided in this Resolution.  
136
- 137 5. The County Treasurer is directed to consult with the Wisconsin Department of  
138 Revenue, all taxation districts in the County, and corporation counsel regarding  
139 the implementation of this Resolution and the procedures associated with, or  
140 contemplated by, this Resolution.  
141
- 142 6. Other County officers are authorized and directed to assist the County Treasurer  
143 in the interpretation, application, and implementation of this Resolution and  
144 Section 105(25) of Act 185.  
145

146 ; and  
147

148 BE IT FURTHER RESOLVED, the City of Milwaukee (the City), as a First Class  
149 City, is responsible for administering its own delinquent property tax payments, per  
150 Sections 74.81 through 74.84, State Statutes, but like the other 18 municipalities in the  
151 County, still requires the County to adopt this Resolution to extend the benefits available  
152 under Section 105(25) of Act 185 to their taxpayers by separate resolution that contains  
153 the required self-certification language in the first Be it Resolved clause; and  
154

155 BE IT FURTHER RESOLVED, the County Treasurer is authorized to execute a  
156 new agreement with LandNav for the latest software, which will permit the tracking of  
157 any waivers of penalty and interest and shall be offered without charge to all county  
158 municipalities (except the City, which administers its own delinquent taxes); and  
159

160 BE IT FURTHER RESOLVED, that the estimated cost to implement the new  
161 software is \$200,000 and shall be charged against Coronavirus Aid, Relief, and  
162 Economic Security Act funding received by the County, and the Department of  
163 Administrative Services and the Office of the Comptroller are authorized and directed to  
164 process the requisite fund transfer to the appropriate accounts; and  
165

166 BE IT FURTHER RESOLVED, that any municipality (except the City, which  
167 administers its own delinquent taxes) that adopts a resolution to waive penalty and  
168 interest on delinquent property tax installment payments, as permitted under Act 185  
169 and authorized by this Resolution, must upgrade to the new LandNav software so that  
170 the provisions of the law can be properly administered; and  
171

172 BE IT FURTHER RESOLVED, that all actions hereto taken by the County Board  
173 and other appropriate public officers and agents of the County with respect to the  
174 matters contemplated under this Resolution are hereby ratified, confirmed, and  
175 approved.  
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srb  
05/21/20  
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