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**OFFICE OF THE CITY TREASURER**  
**Milwaukee, Wisconsin**

May 18, 2020

Supervisor Jason Haas, Chair  
Finance and Audit Committee  
Milwaukee County Board  
901 North 9<sup>th</sup> Street  
Milwaukee, Wisconsin 53233

Dear Supervisor Haas,

I was extremely disappointed that the Milwaukee County Board failed to pass a resolution on Thursday, May 14<sup>th</sup> that would have allowed the City of Milwaukee to implement a temporary moratorium regarding the collection of interest and penalties on 2019 delinquent property tax installments due in 2020, as permitted under Wisconsin Act 185.

The coronavirus pandemic has hit Milwaukee County municipalities extremely hard, but has especially adversely affected its communities of color within the City of Milwaukee. Milwaukee County continues to lead the State of Wisconsin in the number of COVID-19 infections and deaths.

Please note that at the close of our April tax collection period, 2,895 City of Milwaukee property tax accounts went delinquent for failure to pay the installment due. These accounts were not just limited to residential owner occupied properties, but included rental properties where the renters could not pay the rent because they were furloughed or lost their jobs, so the landlords were then unable to pay the installment taxes due. It includes small business owners who have been forced to close due to the pandemic, so without income could not pay the installment due. This is the basis for having the moratorium on interest and penalties on tax delinquent 2019 installments for City of Milwaukee taxpayers.

All of the above property taxpayers are seeking some relief from the financial burden the pandemic has caused. Allowing the City of Milwaukee to implement a temporary general moratorium regarding the collection of interest and penalties on delinquent property tax installments through September of 2020, offers some relief where many are facing a financial crisis akin to the Great Depression that is **not** of their own making.



As you are well aware, the City of Milwaukee operates in an entirely different manner in the collection of property taxes than the other municipalities within Milwaukee County. The City offers a ten month installment plan and purchases and collects Milwaukee County's delinquent property tax receivables. **Allowing the City of Milwaukee to implement a temporary general waiver regarding the assessment and collection of interest and penalties on 2019 delinquent property tax installments, as permitted under Wisconsin Act 185, does not adversely affect Milwaukee County in any way. And, nothing in Wisconsin Act 185 precludes the Milwaukee County Board from adopting a resolution that allows the City of Milwaukee to adopt a moratorium and exempt the other municipalities within Milwaukee County, in light of the unique relationship the City of Milwaukee has with Milwaukee County in regards to property tax collection.**

Then there is the question of general hardship to qualify versus establishing a case-by-case hardship. Please note, that implementing a temporary moratorium on the collection of interest and penalties on delinquent property tax installments on a case-by-case basis of "proven" hardship is impractical, especially in consideration of the number of delinquent installment accounts. Plus, the County's authorizing resolution would need to delineate the hardship standards to be met in order to qualify for the interest and penalty waiver. This would take additional time, money, and more personnel. Expecting taxpayers, who are already experiencing a financial crisis, to present some proof of hardship would be time consuming, callous, and inconsiderate.

Be advised that all City tax payments made on-line and by mail to the property tax lock box in May are being held in trust pending action by the Milwaukee County Board and Milwaukee Common Council relative to establishing the temporary moratorium on the collection of interest and penalties, as permitted by Wisconsin Act 185.

I urge the Milwaukee County Board to adopt a resolution as soon as possible that would allow the City of Milwaukee to implement a temporary moratorium regarding the collection of interest and penalties on 2019 delinquent property tax installments as permitted under Wisconsin Act 185. Swift action by the Milwaukee County Board in this matter would be deeply appreciated.

Thank you for your time and consideration.

Respectfully,



**Spencer Coggs**  
City Treasurer

c: County Executive David Crowley  
Milwaukee Common Council  
Mayor Tom Barrett