

MILWAUKEE COUNTY BOARD OF SUPERVISORS

DATE: May 28, 2020

AMENDMENT NO. 1 to Item #10

Resolution File No. 20-398

Ordinance File No.

COMMITTEE: Finance and Audit

OFFERED BY SUPERVISOR(S): Clancy, Moore Omokunde, Shea and Rolland

ADD AND/OR DELETE AS FOLLOWS:

Amend the WHEREAS clause beginning at or near line 66 as follows:

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;~~

Add the following WHEREAS clause at or near line 72 as follows:

WHEREAS, it is the intent of the County to provide relief to individual and small business taxpayers who occupy a portion of the subject property as their primary residence and have experienced the most drastic economic effects of this public health crisis; and

Amend the BE IT RESOLVED clause beginning at or near line 84 as follows:

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

1. Because of the Coronavirus Disease (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 County Board finds that ~~all~~ property tax payers of owner-occupied dwellings 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 complete a taxation district authorizes form that shall be signed by an individual or business that self-certifies to the following: waiver under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district.~~

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

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

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 Section 6.06 - Interest and Penalty on Overdue and Delinquent Taxes, Milwaukee County Code of General Ordinance (MCGO), 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, Milwaukee County (the County) shall deviate from the settlement procedure set forth in Section 74.29, Wisconsin State Statutes (State Statutes) 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 Section 74.29(1), State Statutes, 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 Section 74.57, State Statutes, 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 County Treasurer in the interpretation, application, and implementation of this Resolution and Section 105(25) of Act 185.

; and