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**Title:** Substitute resolution relating to delinquent property tax interest and penalties.

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5/27/2020	0	COMMON COUNCIL	ASSIGNED TO		
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6/1/2020	0	COMMON COUNCIL	ADOPTED	Pass	15:0
6/1/2020	1	CITY CLERK	DRAFT SUBMITTED		
6/1/2020	1	MAYOR	SIGNED		

200028  
SUBSTITUTE 1

THE COMMON COUNCIL

Substitute resolution relating to delinquent property tax interest and penalties. This resolution directs the City Treasurer to waive interest and penalty charges on an outstanding property tax balance owed by a taxpayer on the property tax installment payment program between April 1 and September 30, 2020. To be eligible, a taxpayer’s property tax installment payments must be current and not delinquent on April 1, 2020, and the taxpayer must be found to be experiencing economic hardship. The resolution further finds every Milwaukee taxpayer has, and is, experiencing economic hardship as a result of the COVID-19 pandemic and is therefore eligible for a waiver. Whereas, A novel coronavirus began spreading in December, 2019, causing a disease known as COVID-19; and

Whereas, COVID-19 has spread throughout the world, including to the United States and the State of Wisconsin, in a pandemic known as the COVID-19 pandemic; and

Whereas, The federal, state and local governments are working together to contain the further spread of COVID-19 and treat existing cases of the disease; and

Whereas, On January 31, 2020, the U.S. Department of Health and Human Services declared a Public Health Emergency, on March 12, 2020, the Governor of Wisconsin declared a Health Emergency in the State of Wisconsin, and on March 13, 2020, Milwaukee County issued a proclamation declaring a state of emergency; and

Whereas, Secretary-designee Andrea Palm of the Wisconsin Department of Health Services issued Emergency Order #12, known as the Safer at Home Order, on March 24, 2020, requiring residents to stay at their place of residence except in limited circumstances until April 24, 2020, and extended this order with Emergency Order #28 on April 16, 2020; and

Whereas, Federal, state, local and private-sector responses to the COVID-19 pandemic have created economic hardship and uncertainty in the business community, in households throughout Milwaukee, and for city property taxpayers; and

Whereas, Economists have predicted record levels of unemployment in the United States, suggesting Milwaukee residents will also experience record levels of unemployment in the coming months; and

Whereas, Wisconsin Governor Tony Evers signed 2019 Wisconsin Act 185 on April 16, 2020, in response to emergency orders and regulations promulgated by various governmental entities to contain the spread of COVID-19; and

Whereas, Section 105(25) of Act 185 authorizes Milwaukee County to adopt a resolution allowing the City of Milwaukee to implement a waiver of interest and penalty charges on 2019 property tax installment payments due and payable between April 1 and September 30, 2020; and

Whereas, Milwaukee County passed a resolution on May 28, 2020 authorizing the City of Milwaukee to implement such a waiver contingent upon the adoption by the City of a resolution similar in form and content to Milwaukee County's resolution; and

Whereas, The resolution adopted by Milwaukee County allows for a general finding of hardship to qualify for the waiver; and

Whereas, The City maintains that every property taxpayer participating in the property tax installment payment program qualifies for a waiver based on a finding of general hardship experience as a result of the economic circumstances caused by the COVID-19 pandemic; and

Whereas, Adoption of a City resolution will provide an opportunity for property taxpayers whose households have been financially disrupted by the COVID-19 pandemic breathing space to reestablish economic stability without the burden of incurring interest charges and penalties on late property tax installment payments; now, therefore, be it

Resolved, By the Common Council of the City of Milwaukee, that the City Treasurer shall take all actions necessary to waive and otherwise not charge interest and penalties on a late installment payment owed by a taxpayer on the property tax installment payment program between April 1 and September 30, 2020, in accordance with Section 105(25) of 2019 Wisconsin Act 185 for a property taxpayer determined to be eligible for this waiver; and, be it

Further Resolved, That to be eligible for this waiver, a taxpayer's property tax installments shall be current and not delinquent on April 1, 2020; and, be it

Further Resolved, That every property taxpayer participating in the City's property tax installment payment program between April 1 and September 30, 2020, is found to be experiencing economic hardship as a result of the COVID-19 pandemic; and, be it

Further Resolved, That a property taxpayer eligible for a waiver with an outstanding property tax balance owed after September 30, 2020, in excess of the taxpayer's regular October installment payment shall be considered delinquent and charged interest and penalties on the outstanding balance commencing on October 1, 2020, with interest and penalties accruing back to February 1, 2020, as provided by Section 105(25) of 2019 Wisconsin Act 185; and, be it

Further Resolved, That all City officials shall provide any assistance and services requested by the City Treasurer to implement this resolution.

City Treasurer  
LRB176005-3  
Aaron Cadle / Jim Klajbor  
05/29/2020