MONROE COUNTY BOARD OF SUPERVISORS

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NOTICE OF SPECIAL MEETING

COMMITTEE: **FINANCE MEETING**
TIME: **9:00 a.m.**
PLACE: **Justice Center**
Monroe County Board Assembly Room
South Side/Oak Street Entrance
1st Floor – Room 1200
112 South Court Street
Sparta, WI 54656
DATE: **Wednesday, May 6, 2020**

PUBLIC, due to the COVID – 19 Pandemic, please access the meeting remotely

Wednesday, May 6, 2020 9:00 am | 2 hours | (UTC-05:00) Central Time (US & Canada)
https://monroecountywi.webex.com
Meeting number: 965 369 987
Password: scAMJJfF449

Join by phone
+1-408-418-9388 United States Toll
Access code: 965 369 987

SUBJECT MATTER TO BE CONSIDERED

1. Call to Order/Roll Call
2. Election of Vice-Chair – Discussion/Action
3. Establishment of Monthly Meetings Date/Time – Discussion/Action
4. Minutes Approval of March 19 & April 17, 2020
5. COVID-19 2020 Budget Challenges
6. Resolution Authorizing a Taxation District to Waive Interest on Property Tax Payment Installments Due on or After April 1, 2020 – Discussion/Action
7. Deferral of CDBG Loan Payments – Discussion/Action
8. In Rem Foreclosure – Discussion/Action
9. Bids for Checking – Discussion/Action
10. General Fund Balance Policy
11. Other COVID-19 Updates
12. Adjournment

Cedric Schnitzler, Committee Chair
Date notices mailed: April 29, 2020

***PLEASE NOTE**: A quorum of the Monroe County Board or other committees may be present at this meeting. No business of the County Board or other committees will be conducted at this meeting, only the business noted above.*

Finance Committee
March 19, 2020

Present: Cedric Schnitzler, Wallace Habhegger, Douglas Path, Pete Peterson, Mark Halverson
Others: Tina Osterberg, Gregg Vinslauski, Mary Cook, Wes Revels, Kevin Croninger, Judge Ziegler, Deb Brandt, Debbie Carney, Paul Steele, Sharon Folcey, Dean Peterson, Rod Sherwood, James Schroeder, David Pierce

The meeting was called to order in the Monroe County Board Assembly Room at 5:45 p.m. by Chair Cedric Schnitzler.

- Budget Adjustments -
    a. Health Department – Motion by Wallace Habhegger second by Pete Peterson to approve budget adjustment. Tina Osterberg, County Administrator explained the 2020 budget adjustment in the amount of $300.00 for First UMC United Piecemakers of Tomah funds. Carried 5-0.
    b. Emergency Management – Motion by Wallace Habhegger second by Mark Halverson to approve budget adjustment. Tina Osterberg, County Administrator explained the 2019 budget adjustment in the amount of $2,284.00 to reallocate budgeted amounts for actual expenses. Carried 5-0.

- Fiscal Note Approvals-
    a. Resolution 03-20-01 Declaring State of Emergency in Monroe County due to the COVID-19 Pandemic – Motion by Douglas Path second by Wallace Habhegger to approve fiscal note. The resolution authorizes all possible resources necessary and means from the posed threat of spread of COVID-19. Carried 5-0.
    b. Resolution Setting Salaries for County Clerk, Register of Deeds and County Treasurer for the 2021-2024 Term of Office. Motion by Mark Halverson second by Douglas Path to approve fiscal note. The resolution sets the salary rates for the 2021-2024 term of office, to be budgeted in respective years. Discussion. Carried 5-0.
    c. Amended Resolution Setting Salaries for County Clerk, Register of Deeds and County Treasurer for the 2021-2024 Term of Office. Motion by Wallace Habhegger second by Pete Peterson to approve fiscal note. The resolution sets the salary rates for the 2021-2024 term of office, to be budgeted in respective years. The resolution would set all the elected officials at the same rate. Discussion. Carried 4-1.

- Monthly Approvals –
    a. Monthly Notice of Donations/User Fees Received Budget Adjustment – Motion by Wallace Habhegger second by Douglas Path to approve Monthly Notice of Donations/User Fees Received. Carried 5-0.
    b. Monthly Per Diems and Vouchers - Motion by Douglas Path second by Mark Halverson to approve Monthly County Per Diems and Vouchers. Carried 5-0.

- Cedric Schnitzler adjourned the meeting at 5:56 p.m. Carried 5-0.

Shelley Bohl, County Clerk
Recorder

Finance Committee
April 17, 2020

Present: Cedric Schnitzler, Wallace Habhegger, Pete Peterson, Mark Halverson; Douglas Path absent
Others: Diane Erickson, Wes Revels, Rob Conroy, Eric Weihe, Ed Smudde

The meeting was called to order in the Monroe County Board Assembly Room at 9:00 a.m. by Chair Cedric Schnitzler.

- Next meeting date – Wednesday, May 20, 2020 regular Meeting in the Monroe County Assembly Room at 9:00 a.m.

- Minutes Approval - Motion by Wallace Habhegger second by Mark Halverson to approve the February 20, 2020 minutes. Carried 4-0.

- Justice Programs – Motion by Wallace Habhegger second by Pete Peterson to approve line item transfer. Eric Weihe explained 2020 line item transfer in the amount of $2,000.00 for Covid-19 expenses. Carried 4-0.

- Credit Card Approvals
    a. Veterans Services – Motion by Wally Habhegger second by Mark Halverson to approve credit card. Shelley Bohl, Monroe County Clerk explained the credit card request for the Deputy Veterans Service Officer in the amount of $2,000.00. Discussion. Carried 4-0.
    b. Human Services – Diane Erickson, Finance Director explained the request for the Crisis Social Worker in the amount of $1,000.00 and the Social Worker Increase from $1,000 to $2,500.00. Discussion. Motion by Wallace Habhegger second by Mark Halverson to approve both credit card requests as presented. Carried 4-0.

- Sheriff Budget Adjustment - Motion by Wallace Habhegger second by Pete Peterson to approve the budget adjustment. Rob Conroy, Chief Deputy noted that the adjustment needs to be updated to reflect a current budget of $31,000.00, making the final budget $50,291.00. Discussion. Motion by Wallace Habhegger second by Mark Halverson to amend the budget adjustment to reflect a current budget of zero to $31,000.00, updating the final budget to $50,291.00. Discussion. The budget adjustment as amended carried 4-0.

- Fiscal Note Approval, Resolution Restructuring Positions in the Sheriff's Office to Create an Additional Patrol Sergeant Position Effective May 2, 2020 - Motion by Mark Halverson second by Wallace Habhegger to approve fiscal note. Sheriff Wes Revels explained funding to be offset in 2020 by the STEP grant, anticipated annual costs would be $3,342 thereafter. Carried 4-0

- Monthly Approvals –
    a. Monthly Notice of Donations/User Fees Received Budget Adjustment – None
    b. Monthly Disbursement Journal – Motion by Pete Peterson second by Mark Halverson to approve two months of disbursement journals. Discussion. Carried 4-0.
    c. Monthly Per Diems and Vouchers - Motion by Pete Peterson second by Mark Halverson to approve Monthly County Per Diems and Vouchers. Carried 4-0.

- Items for next month's agenda – Credit Card Limits/One Individual Department Card, ADRC Mileage, 2020 Budget Covid-19 (*special meeting may be required*).

- Motion by Pete Peterson second by Mark Halverson to adjourn the meeting at 9:34 a.m. Carried 4-0.

Shelley Bohl, County Clerk
Recorder

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2019 WISCONSIN ACT 185
Q & A REGARDING PROPERTY TAX INSTALLMENT PAYMENTS

April 20, 2020

On April 15, 2020, Governor Evers signed 2019 Wisconsin Act 185 ("Act 185") into law, with an effective date of April 17, 2020. Act 185 provides a number of relief measures addressing the ongoing COVID-19 pandemic. One relief measure that particularly impacts counties is the provision in Section 105(25) of Act 185 that allows a taxation district (city, village or town) to waive interest and penalties on property tax installment payments due on April 1 or after so long as the payments are made on or before October 1. The waiver is only available if both a county and a taxation district adopt a resolution authorizing the waiver. Importantly, if a county adopts a resolution authorizing the waiver, the August 20 settlement is not for the full amount of taxes owed each taxing jurisdiction (every entity authorized by law to impose a tax), but only those amounts actually collected by July 31. As one might imagine, a delay in property tax installment payments and the statutory August settlement impacts other statutory deadlines and requirements.

The Wisconsin Counties Association and its general counsel, von Briesen & Roper, s.c., have received many questions surrounding Act 185's implementation. As well, the Association has engaged in extensive discussions with our counterparts at the League of Wisconsin Municipalities and the Wisconsin Towns Association, as well as the Department of Revenue. Our general counsel has prepared the Q & A below to provide information related to Section 105(25) of Act 185. Based upon the discussions with the Department of Revenue, the Association expects the Department to agree with the analysis below. The Association would like to thank the League and Towns Association for their work in collaborating on the analysis.

This information below should be reviewed carefully with corporation counsel to ensure county compliance with other applicable laws and regulations, including its own policies and procedures.

Q: What does Act 185 say with respect to waiving interest and penalties on property tax installment payments?

A: *The language is found in Section 105(25), Nonstatutory Provisions, on page 23 of Act 185 and provides as follows:*

> *(25) INTEREST ON LATE PROPERTY TAX PAYMENTS. Notwithstanding ss. 74.11, 74.12, and 74.87, for property taxes payable in 2020, after making a general or case-by-case finding of hardship, a taxation district may provide that an installment payment that is due and payable after April 1, 2020, and is received after its due date shall not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1, 2020. Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020. A taxation district may not waive interest and*

penalties as provided in this subsection unless the county board of the county where the taxation district is located first adopts a resolution authorizing such waiver and establishing criteria for determining hardship, and the taxation district subsequently adopts a similar resolution. A county that has adopted a resolution authorizing the waiver of interest and penalties under this subsection shall settle any taxes, interest, and penalties collected on or before July 31, 2020, on August 20, 2020, as provided under s. 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.

Q: Is the waiver available to all property taxpayers or only those who can show "hardship?"

A: *The provision allows communities to make a "general or case-by-case finding of hardship" and on that basis provide that late installment payments due and payable after April 1, 2020, do not accrue interest or penalties as long as the total amount owed is paid by October 1, 2020. Accordingly, the decision to waive interest and penalties can be applied "generally" across the entire community or for individual taxpayers on a case-by-case basis. As noted below, however, the Association is strongly urging counties seeking to authorize the waiver to authorize only a general (across-the-board) waiver because case-by-case waiver present significant legal and administrative challenges.*

Q: May a city, village or town unilaterally determine to waive interest and penalties on late property tax installment payments due after April 1 without any action by the county board?

A: *No. A municipality can only choose to waive interest and penalties if the county board in which the property is located first adopts a resolution that allows for such a waiver. The county resolution must identify criteria to determine hardship justifying the waiver. A city, village or town that wants to waive interest and penalties on a late installment payment must then adopt a similar resolution. It is important to note that Act 185 requires approval from both the county and the "taxation district," which is defined as the city, village or town. Even though Act 185 impacts all "taxing jurisdictions," (defined as those entities, including school districts, authorized to impose a tax) all taxing jurisdictions need not approve the waiver for the waiver to become effective.*

Q: Is it better for a county to authorize a general waiver or a case-by-case waiver?

A: *While Act 185 allows a county to authorize a city, village or town to engage in a case-by-case determination of hardship that would qualify a property taxpayer for the waiver, the Association recommends against waiving interest and penalties on a case-by-case basis. In addition to the administrative burdens associated with the application and evaluation process associated with a case-by-case approach, there are constitutional concerns surrounding tax uniformity and application of principles of equal protection under the law.*

Q: In communities that have not adopted a multiple installment option under Wis. Stat. § 74.12, where a taxpayer has chosen to pay his or her taxes in two equal installments (one on January 31 and the remainder on July 31), does the waiver provision in Act

185 allow a community to waive interest and penalties on the July 31 installment payment?

A: *Yes. Section 74.11 is the statute allowing a property taxpayer to pay in two equal installments (January 31 and July 31.) Act 185 explicitly identifies Wis. Stat. §74.11 as a section subject to Act 185's waiver provision. Therefore, the July 31 second payment is considered an "installment" that is eligible for delay under Act 185. However, it is important to note that Act 185 does not apply to installments due prior to April 1 and does not excuse prior or existing delinquencies.*

Q: May a property taxpayer that missed or was late paying a property tax payment installment due prior to April 1 have the interest and penalties that have accrued as a result of the delinquency waived or refunded?

A: *No. Act 185 does not apply retroactively to missed or late payments for installment payments due and payable prior to April 1. The interest and penalties on those delinquencies cannot be waived and continue to accrue until the property tax bill is paid.*

Q: If a county adopts a resolution authorizing a taxation district (city, village or town) to waive interest and penalties on late property tax installment payments due after April 1, what happens to the required August 20 settlement when the county treasurer distributes property tax revenues to the other taxing jurisdictions?

A: *A county that has adopted a resolution authorizing the waiver of interest and penalties must settle any taxes, interest, and penalties collected on or before July 31 on August 20, the usual settlement date, as provided under Wis. Stat.§ 74.29 (1). The August 20 settlement must be distributed proportionally to all the underlying taxing jurisdictions based upon the payments actually received by July 31. The county must then settle the remaining unpaid taxes, interest, and penalties on September 20. While Act 185 does not specifically provide that a county may, in its discretion, choose to settle on the full tax roll on August 20 as would be the normal procedure, there seems to be little to no risk in doing so if that is what a county chooses to do. No matter what process is chosen, counties are encouraged to consult with all taxing jurisdictions in the county to understand the ramifications associated with modifying the August settlement procedure.*

Q: What happens if a county adopts a resolution authorizing the waiver, but one or more taxation districts do not grant the waiver?

A: *If a taxation district does not adopt a resolution authorizing the waiver similar to the county's resolution, property taxes on properties within that taxation district are due according to the normal schedule. However, the county's resolution will trigger the change in the August 20 settlement such that the county will be required to settle on only those property tax payments collected on or before July 31. The balance of taxes will then be settled on September 20. The delay in settlement could cause cash flow issues for taxing jurisdictions in the county.*

Q: If a property taxpayer takes advantage of the interest and penalties waiver authorized under Act 185 (and the county and municipal resolutions) and pays an installment(s) by October 1, but after the previously-established deadline, are the property taxes still considered "delinquent" because they were not received by the previously-established deadline?

A: *Act 185 provides that for property tax payments delayed as authorized in Act 185, "an installment payment that is due and payable after April 1, 2020, and is received after its due date shall not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1, 2020." Act 185 does not address delinquencies or the tax certificate process in Wis. Stat. § 74.57(1), which states that "[a]nnually, on September 1, the county treasurer shall issue to the county a tax certificate which includes all parcels of real property included in the tax roll for which real property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31." While the statutory language is mandatory in that a county treasurer "shall" issue the certificate on September 1, including in the certificate those parcels for which tax payments have been delayed as authorized under Act 185, doing so would frustrate the purpose of Act 185. Therefore, despite the seemingly plain language of Wis. Stat. § 74.57(1), the Association believes that a county treasurer would be authorized to omit those parcels from the tax certificate issued on September 1.*

Q: What options exist for counties to address short-term cash flow needs as a result of the delay in property tax payments?

A: *The Association is working with von Briesen & Roper, s.c., financial professionals, BCPL and the State Treasurer's office to review options for cash flow and short-term borrowing. The Association will keep you apprised as those discussions unfold.*

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ACT 185 UPDATE – SPECIFIC QUESTIONS ON PROPERTY TAX

April 23, 2020

On April 20, 2020, the Association published guidance in Q & A format regarding the changes to the property tax collection process brought about by 2019 Wisconsin Act 185 ("Act 185"). Since that time, the Association and its general counsel, von Briesen & Roper, s.c., have engaged in extensive discussions with our county treasurers to identify, review and discuss several outstanding issues associated with the new law that were not completely addressed in the previous guidance. We offer the guidance below based upon the analysis conducted by the Wisconsin County Treasurers' Association and reviewed by our general counsel.

As indicated in previous guidance, the issues associated with Act 185 implementation are complex and different counties may choose to proceed down different paths. It is imperative that counties work closely with their treasurer, corporation counsel, administration and their municipal partners in implementing Act 185.

Q: What is the step-by-step process to implement a waiver of interest and penalties on tax installment payments due after April 1, 2020?

A: *Step One: County adopts resolution to allow installment payments to be deferred interest/penalty free until October 1, 2020. This automatically alters the August settlement from full settlement to a settlement of only those taxes paid on or before July 31, 2020, unless the county chooses to fully settle on August 20 as set forth in Wis. Stat. § 74.29.*

Step Two: Municipality adopts a similar (mirrored) resolution. This provides that all remaining installment payments are now interest free until October 1, 2020.

- *A county may have one, none or some municipalities that adopt such a resolution.*

Step Three: If Step One and Step Two occur then:

- *Interest and penalty calculation begins as of October 1, 2020, at a rate of 1% per month by statute (penalty) and potentially up to 0.5% (penalty) if the county has previously adopted the appropriate penalty ordinance.*

Step Four: Any parcel for which taxes remain unpaid at the close of business on August 31 is included in the tax certificate issued under Wis. Stat. § 74.57. Act 185 did not alter the tax certificate process or qualifications. Counties are encouraged to consider providing notice to property owners of the tax certificate process, and to otherwise review the timelines associated with the tax certificate process, to avoid confusion when the certificate issues and notice is provided to the property owners. The Association and Treasurers' Association are working on the content of the notice and plan to distribute further information in this regard shortly.

Q: What about delinquent installments that were due before April 1 or are otherwise due before a county and municipality adopt the required resolutions?

A: *If the property is already delinquent in installments due prior to April 1, Act 185 has no impact. Act 185's authorization to waive interest and penalties only applies to installments due after April 1 for both real and personal property installment payments. Act 185 does not provide retroactive relief related to an installment due date and both the county and municipal resolutions must be in place before the installment due date for the property taxpayer to qualify for the waiver.*

By way of example, several municipalities have an installment due date of May 31, 2020, which is fast approaching. If the county adopts the authorizing resolution on May 28, but the municipality does not adopt the corresponding resolution until June 5, any payments not made by May 31 are considered delinquent and the property taxpayer will be charged interest and penalty (as applicable) retroactive to February 1, 2020.

To avoid these timing issues, we strongly encourage counties and municipalities to coordinate their resolution adoption timetables such that the resolutions are both adopted long before the due date for the next installment payment.

Q: What happens if a municipality or group of municipalities in a county all adopt a resolution authorizing the Act 185 waiver, but the county fails to adopt a resolution?

A: *Nothing – the statutory process for assessment of interest and penalties, collection and settlement will be the same in 2020 as it was in 2019. A county authorizing resolution is required and serves as an absolute prerequisite to the waiver being granted. Neither a county treasurer nor any other county officer is able to authorize the waiver – it must be authorized through county board resolution.*

Q: If a property taxpayer receives a waiver to October 1, to make payment but fails to make the October 1 payment when due, are interest and penalties calculated from February 1?

A: *No. Assuming both county and municipality have authorized the waiver and the waiver is granted, property taxpayers in that municipality have until October 1 to pay any installment due after the date of the resolutions. Act 185 specifically provides: "Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020." The interest and penalties calculation will never reach back to February 1 for qualifying installment payments that become delinquent after October 1.*

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the Village of Harrison (January and July installment (standard) municipality) adopts the similar resolution on May 12. Property taxpayer Crash Davis has paid the January 31 installment of $500 by January 31, but chooses not to pay the $500 installment due on July 31. Crash can pay Calumet County $500 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is $507.50 (1% statutory interest of $5

plus the 0.5% County penalty of $2.50). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

If, however, Crash did not make the required January installment payment and thereafter makes no further payments until October 1, Crash owes interest and penalties on the full amount retroactive to February 1 (nine months). In other words, the current process of calculating interest and penalties is unchanged because Crash missed a required installment before April 1 or the effective date of the authorizing resolutions.

It should also be noted that Act 185 did not alter the statutory grace period associated with the receipt of tax payments – the grace period remains in effect for payments now due on October 1.

Q: What is the process for municipalities that have adopted a multiple (three or more) installment system?

A: *As indicated above, the county in which the municipality is located must first enact a resolution authorizing a municipality to adopt a similar waiver resolution. If both resolutions are effective before the due date of an installment, any payments received by the municipality from April 1 to July 31 are interest and penalty free. Likewise, delinquent installment payments received by the county on August 1 and after will be interest and penalty free until October 1, at which point interest and penalties assessed.*

It is important to note that the collection process in multiple installment municipalities is not changed under Act 185. Until July 31, the municipality collects installment payments. Consistent with current practice, installments remaining delinquent after August 1 (including grace period), are turned over to the county for collection without regard to the original due date for the installments.

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the City of Appleton (4 installment payments) adopts the similar resolution on May 12. Property taxpayer Crash Davis chooses not to pay the $500 tax bill on his property due on May 31 and the $500 tax bill due on his property on July 31. Crash can pay Calumet County $1,000 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is $1,015 (1% statutory interest of $10 plus the 0.5% County penalty of $5). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

It is clear that the software programs supporting these calculations will need to be modified. It is the Association's understanding that the providers are aware of the need for changes and have indicated a desire and willingness to support the changes. If your county encounters software issues that cannot be resolved by your provider, please contact the Association or the Treasurers' Association.

Q: What happens with installment payments that are already delinquent prior to April 1 or the effective date of the county and municipal resolutions?

A: *The delinquencies remain. Act 185 did not erase existing delinquencies. Several counties have inquired about the ability to apply the Act 185 enabling resolutions retroactively to installments that were due after April 1 but before the effective date of the resolutions. Counties are encouraged to consult with corporation counsel and their municipal counterparts before giving a resolution retroactive effect as there are legal and practical consequences.*

Q: If the settlement process changes because a county adopts the Act 185 authorizing resolution, doesn't this create a cash flow issue for the county and potentially other taxing jurisdictions?

A: *Yes. With the adoption of the authorizing resolution, a county is not required to settle in full on August 20. Instead, the county settles with the underlying taxing jurisdiction only with those tax proceeds that have been collected on or before July 31. The full settlement is not required to occur until September 20.*

Even though a county receives a one-month reprieve from the full settlement obligation, there is still an 11-day gap between the date of full settlement and the tax due date. This is likely to create a short-term cash flow issue for the county. Likewise, several of the underlying taxing jurisdictions (primarily school districts) count on the August 20 full settlement for their own budgetary and cash flow purposes. Given these challenges, counties are strongly encouraged to work with their taxing jurisdictions to understand the respective cash flow challenges and determine how to conduct the settlement process. There is nothing in Act 185 prohibiting full settlement on August 20 even if a county adopts the authorizing resolution, but as noted above, this may simply exacerbate the existing cash flow issue for the county.

The Association is actively discussing these challenges with finance professionals and the state. Further information surrounding potential solutions to the problems will be coming.

Q: Where can I find additional information regarding Act 185 and the changes in the property tax collection process?

A: *The Treasurers' Association has compiled information previously discussed and distributed to its members. To access the information, please contact the Treasurers' Association's President, Val Etzel, at (262) 741-4321 or Legislative Chair, Mike Schlaak at (920) 849-1457.*

The Association has previously published guidance on Act 185 that can be accessed on the Association's COVID-19 website at covid19.wicounties.org. Please also feel free to call Kyle Christianson or Chelsea Fibert at the Association for further assistance at (608) 663-7188. Finally, you may also contact Attorney Andy Phillips, the Association's general counsel, by email at aphillips@vonbriesen.com.

RESOLUTION NO. _____

RESOLUTION AUTHORIZING A TAXATION DISTRICT TO WAIVE INTEREST 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 19, 2020 County (the "County") declared a state of emergency under authority granted by Wis. Stats. Chap. 323; 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, this Resolution is intended 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 this 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 County intends by this Resolution to authorize a taxation district to waive interest and penalties for all property taxpayers in the County 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 Board determines has adversely affected all taxpayers in the County; and

WHEREAS, this Resolution is not intended to be construed as authorizing any sort of "case-by-case" finding of hardship by a taxation district; and

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

1. 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 Board finds that all property taxpayers 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 a taxation district authorizes the waiver under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district. 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. As provided under Section 105(25) of Act 185, the County shall deviate from the settlement procedure set forth in Wis. Stat. § 74.29 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 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 according to payments collected on or before July 31, 2020.

4. Notwithstanding Wis. Stat. § 74.57, 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.

5. 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.

6. Other County officers are authorized and directed to assist the Treasurer in the interpretation, application and implementation of this Resolution and Section 105(25) of Act 185.

BE IT FURTHER RESOLVED that all actions heretofore taken by the Board and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Offered this XX day of May, 2020 by the Finance Committee.

Fiscal note: This resolution authorizes waiver of interest and penalties on installment payments of property taxation districts that so choose. Interest on delinquent property tax payments have averaged $50,306.85 over the last three years from August 1st to September 30th In addition settlement with municipalities and school districts will continue on August 20th for those taxes collected and the balance will be on September 20th. This will leave the County covering the payments until collected. A decrease in investment interest income and increased software programming may result due to this waiver.

Statement of purpose: This Resolution is intended 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, until October 1, 2020 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 this 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. The County intends by this Resolution to authorize a taxation district to waive interest and penalties for all property taxpayers in the County 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 Board determines has adversely affected all taxpayers in the County.

Finance Vote (If required): _____ Yes _____ No _____ Absent ********** Approved as to form: _____ Andrew C. Kaftan, Corporation Counsel	Committee of Jurisdiction Forwarded on: _____, 20____ VOTE: ____ Yes ____ No ____ Absent Committee Chair: _____ _____ _____ _____ _____
❑ ADOPTED ❑ FAILED ❑ AMENDED ❑ OTHER _____ County Board Vote on:_____20__ _____Yes _____No _____Absent	STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution #_____ acted on by the Monroe County Board of Supervisors at the meeting held on _____. _____ SHELLEY R. BOHL, MONROE COUNTY CLERK *A raised seal certifies an official document.*