

RESOLUTION WAIVING INTEREST AND PENALTIES ON PROPERTY TAXES

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, on March 12, 2020, the State of Wisconsin declared a public health
2 emergency due to an outbreak of COVID-19, a contagious, and at times fatal, respiratory disease;
3 and
4

5 WHEREAS, the Manitowoc County Executive issued a proclamation declaring a public
6 health emergency in Manitowoc County due to the COVID-19 on March 16, 2020, which was
7 subsequently ratified by the Manitowoc County Board Supervisors on March 17, 2020; and
8

9 WHEREAS, in response to COVID-19 pandemic, the Wisconsin Legislature adopted
10 Wisconsin Act 185 (“Act 185”) on April 15, 2020, which was signed by Governor Evers on April
11 16, 2020; and
12

13 WHEREAS, Section 105(25) of Act 185 authorizes, *inter alia*, Manitowoc County to adopt
14 a resolution enabling taxation districts in the County to waive interest and penalties until October
15 1, 2020 on 2019 property tax installment payments due and payable after April 1, 2020; and
16

17 WHEREAS, a resolution authorizing the above referenced waiver must also make either a
18 general or case-by-case finding of hardship; and
19

20 WHEREAS, Manitowoc County’s authorization for a taxation district to implement the
21 above referenced waiver is contingent upon a taxation district adopting a resolution in similar form
22 and content as to the County’s resolution;
23

24 NOW THEREFORE BE IT RESOLVED that the Board of Supervisors of the County of
25 Manitowoc finds that a general hardship exists in the County given the unprecedented number of
26 businesses being required to suspend operations, causing high levels of unemployment coupled
27 with the potential for an unparalleled number of permanent business closures throughout the
28 County; and
29

30 BE IT FURTHER RESOLVED that contingent upon a taxation district adopting a
31 resolution that is similar in form and content to this Resolution, the County of Manitowoc
32 authorizes each taxation district in Manitowoc County to waive interest and penalties on
33 installment payments that are due and payable after April 1, 2020, but are received after the due
34 date, if the total amount due and payable in 2020 is paid on or before October 1, 2020; and
35

36 BE IT FURTHER RESOLVED that if a taxation district permits the waiver authorized by
37 this Resolution, it must offer the waiver to all property taxpayers in the taxation district; and
38

39 BE IT FURTHER RESOLVED that as further provided in § 105(25) of Act 185,
40 Manitowoc County shall deviate from the settlement procedure set forth in Wis. Stat. § 74.29 and,
41 instead the County shall settle property taxes, interest, and penalties collected on or before July
42 31, 2020, on August 20, 2020, and such settlement shall be distributed proportionally to the
43 underlying taxing jurisdictions as provided under Wis. Stat. § 74.29(1); and
44

45 BE IT FURTHER RESOLVED that Manitowoc County shall settle the remaining unpaid
46 taxes, interest, and penalties on September 20, 2020.

Dated this 19th day of May 2020.

Respectfully submitted by the
Finance Committee

Paul Hansen, Chair

FISCAL IMPACT: The preliminary estimate to update the County Treasurer's Tax Receipting Program to handle the additional calculation on a municipality-by-municipality basis is \$7,500.

Indeterminable cost resulting from settling in September before final payments are due on October 1. Settling before final payments are made will result in a collection gap for the County for the period between the September 20 settlement date and the October 1 final collection deadline with the municipalities.

Indeterminable cost of lost interest and penalties that would otherwise accrue and become due and payable.

FISCAL NOTE: Reviewed and approved by Comptroller. _____

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. _____

APPROVED:

Bob Ziegelbauer, County Executive

Date

**RESOLUTION RATIFYING COUNTY EXECUTIVE’S MAY 15, 2020
PROCLAMATION OF CONTINUING PUBLIC HEALTH EMERGENCY**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, in December 2019, COVID-19, a contagious and potentially fatal respiratory
2 disease, was first identified and has since spread to many countries, including the United States;
3 and
4

5 WHEREAS, the outbreak of COVID-19 and the effects of its risk of person-to-person
6 transmission has significantly affected the lives and health of Manitowoc County citizens, as well
7 as the County’s economy; and
8

9 WHEREAS, as a result of the COVID-19 outbreak, on March 16, 2020, County Executive
10 Bob Ziegelbauer issued a proclamation declaring a public health emergency in Manitowoc County
11 due to the COVID-19 pandemic for 60 days; and
12

13 WHEREAS, on March 17, 2020, the Manitowoc County Board of Supervisors ratified the
14 County Executive’s March 16, 2020 proclamation; and
15

16 WHEREAS, the COVID-19 pandemic has not fully abated and continues to pose an
17 imminent threat of disaster within the meaning of Wis. Stat. ch. 323 that impacts the health,
18 security, and safety of the public and could impair critical systems of Manitowoc County; and
19

20 WHEREAS, it is necessary and expedient for the health, safety, protection, and welfare of
21 persons within Manitowoc County, to continue taking reasonable and prudent steps to treat those
22 infected with COVID-19 and to prevent, limit, and contain the potential community spread of
23 COVID-19; and
24

25 WHEREAS, consistent with Wis. Stat. § 323.14(4)(b), on May 15, 2020, the Manitowoc
26 County Executive issued a continuing proclamation declaring an ongoing public health emergency
27 in Manitowoc County due to the COVID-19 pandemic; and
28

29 WHEREAS, pursuant to Wis. Stat. § 323.14(4)(b), the continuing proclamation is “subject
30 to ratification, alteration, modification or repeal by the governing body as soon thereafter as that
31 body can meet, but the subsequent action taken by the governing body shall not affect the prior
32 validity of the proclamation”;
33

34 NOW THEREFORE BE IT RESOLVED that the County Board of Supervisors of the
35 County of Manitowoc hereby ratifies the May 15, 2020 proclamation by the Manitowoc County
36 Executive declaring a continuing public health emergency due to the COVID-19 pandemic.

Dated this 19th day of May 2020.

Respectfully submitted

Jim Brey, Chair

FISCAL IMPACT: None.

FISCAL NOTE: Reviewed and approved by Comptroller. _____

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. _____

APPROVED: _____
Bob Ziegelbauer, County Executive Date

