

**RESOLUTION NO. 07-08-2020**

*Waiving Interest and Penalties 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 17, 2020, Sauk 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 for the Town of Excelsior of Sauk County, WI, households throughout the municipality and for every property taxpayer; and

**WHEREAS**, prominent economists have predicted record level unemployment rates for the coming months and this prediction suggests that Town of Excelsior of Sauk County, WI 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**, the County has adopted a resolution authorizing taxation districts in the County to implement the above-referenced waiver; and

**WHEREAS**, the Town of Excelsior desires to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020

**WHEREAS**, pursuant to Section 105(25) of Act 185, this Resolution is intended 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 and declare that all property taxpayers in the Town of Excelsior 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 has only authorized 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 Town of Excelsior Town Board determines has adversely affected all taxpayers in the Town of Excelsior; and

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

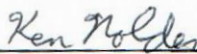
1. Because of the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185, the Town Board finds that all Town of Excelsior property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.

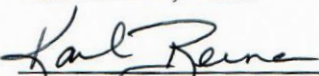
2. The Town of Excelsior hereby waives interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020. This Resolution waives interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the Town of Excelsior, such that the waiver is available to all property taxpayers in the Town of Excelsior. Notwithstanding the foregoing, nothing in this Resolution waives 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 County has confirmed that upon adoption of this Resolution, the County will settle in full with the Town of Excelsior on August 20, 2020, as provided under Wis. Stat. § 74.29(1).
4. Town of Excelsior officers are authorized and directed to assist the County in the interpretation, application and implementation of this Resolution and Section 105(25) of Act 185.

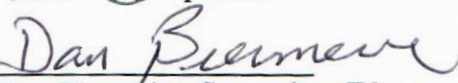
**BE IT FURTHER RESOLVED** that all actions heretofore taken by the Town Board and other appropriate public officers and agents of the Town of Excelsior with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

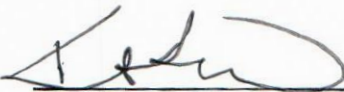
For consideration by the Town of Excelsior, Town Board on July 8, 2020

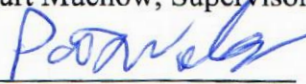
Respectfully submitted,

  
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Ken Nolden, Chair

  
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Karl Berna, Supervisor II

  
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Dan Biermeier, Supervisor IV

  
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Kurt Muchow, Supervisor I

  
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Pat Weber, Supervisor III