

Resolution 2020-01

2019 Act 185 Waiver of Property Tax Interest & Penalties Due to COVID-19 Pandemic

WHEREAS, in December, 2019, a novel strain of corona virus 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, 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 Town's business community, Town households and for every Town property taxpayer; and

WHEREAS, the State of Wisconsin 2019 Act 185, enacted on April 17, 2020, is a Legislative response to the COVID-19 Pandemic; and

WHEREAS, Section 1 05(25) of Act 185 authorizes, among other things, Barron County to adopt a resolution enabling taxation districts within Barron 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, on April 21, 2020, the Barron County Board of Supervisors adopted Resolution 2020-13, Resolution Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Payment Installments Due On or After April 1, 2020; and

WHEREAS, Barron 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 Barron County's resolution; and

WHEREAS, while Section 1 05(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 Town intends by this Resolution to waive interest and penalties for all property taxpayers in the Town otherwise eligible for waiver under Section 1 05(25) of Act 185 on a finding of general hardship based upon the economic conditions described in this Resolution, which the Common Council determines has adversely affected all taxpayers in the Town; and

WHEREAS, this Resolution is not intended to be construed as authorizing any "case-by-case" findings of hardship by the Town.

NOW, THEREFORE, BE IT RESOLVED that the Town Board of the Town of Doyle finds that a general economic hardship exists in the Town of Doyle due to the COVID-19 Pandemic and as a result, shall waive interest and penalties for all property taxpayers in the Town otherwise eligible for waiver under Section 1 05(25) of Act 185.

Adopted this 11th day of May 2020

Town of Doyle

 5-11-20
Duane Johnson, Chairman

ATTEST:

 5-11-20
Victor Drost, CPA
Town Clerk