

**RESOLUTION #2020-2
TOWN OF CAMPBELL**

**AUTHORIZING THE WAIVER OF 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, 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 La Crosse County (the “County”) declared a state of emergency under authority granted by Wis. Stats. Chap. 323; 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, households throughout the Town and for every Town property taxpayer; and

WHEREAS, prominent economists have predicted record level unemployment rates for the coming months and this prediction suggests that Town residents will also experience record level unemployment rates in the coming months, and an unprecedented number of businesses and employers throughout the State, County, and Town have been required to suspend operations; and

WHEREAS, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 (“Act 185”), which Governor Evers signed on April 16, 2020 and which 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, County Ordinance §4.05 imposes a penalty on delinquent general property taxes, special assessments, special charges and special taxes in the amount of 0.5% per month or fraction of the month; and

WHEREAS, this Resolution is intended to (1) serve as the Town’s enabling resolution for purposes of Section 105(25) of Act 185; (2) authorize La Crosse 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 through

this 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 Town 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 Town intends to authorize the County to waive interest and penalties for all property taxpayers in the Town 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 taxpayers in the Town; 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

WHEREAS, this Resolution is intended to allow the Town of Campbell and La Crosse County to waive the penalty imposed by County Ordinance § 4.05 for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution.

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 many property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.
2. The Town of Campbell, along with La Crosse County, 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 the Town of Campbell and La Crosse County 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.
4. The County will continue to follow the settlement procedure set forth in Wis. Stat. §74.29 and will pay in full all property taxes to the Town of Campbell on August 20, 2020.

This Resolution shall be effective upon posting as required by Sec. 60.80 of the Wis. Stats.

Adopted this 12th day of May, 2020
Town of Campbell
La Crosse County, Wisconsin

Terry Schaller, Town Chairman

Attest: _____
Cassandra Hanan, Town Clerk/Treasurer

PASSED: 5/12/20

APPROVED: 5/12/20

POSTED:

Campbell Town Hall – 2219 Bainbridge St.
Town Website – www.townofcampbell.org