

**TOWN OF VIENNA
RESOLUTION NO. 6-15-20
TO WAIVE 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 16, 2020 Dane 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, on May 7, 2020, the Dane County Board adopted its resolution 2020 RES-020 authorizing all taxation districts in Dane County to waive interest and penalties as provided in 2019 Act 185; and

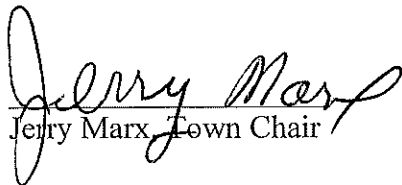
WHEREAS, the Dane County Board has determined that all property tax payers in Dane County are experiencing hardship that would qualify a property tax payer for the waiver; and


WHEREAS, the Town of Vienna Board finds waiving penalties and interest on late property tax installment payments as authorized by 2019 ACT 185 and Dane County resolution 2020 RES-020 will promote public interest.

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

1. Property taxpayers in the Town have suffered financial hardship within the meaning of 2019 ACT 185 due to the COVID-19 Pandemic, the various federal, state and local governments rules, regulations and emergency orders have considered the effects
2. A Town of Vienna 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 to waive interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the town under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the town. Notwithstanding the foregoing, nothing in this Resolution authorizes the town 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

The above Resolution was duly adopted at the regular town board meeting of the Town of Vienna on June 15, 2020 by a vote of 5 in favor and 0 opposed.


Jerry Marx, Town Chair

Attested by:

Kathleen Clark, Clerk