

**RESOLUTION 2020-03**

**A RESOLUTION WAIVING INTEREST AND PENALTIES ON CERTAIN  
DELINQUENT PROPERTY TAX INSTALLMENT PAYMENTS DUE IN 2020.**

WHEREAS, a health emergency has been declared in Wisconsin due to the ongoing COVID-19 pandemic; and

WHEREAS, the COVID-19 pandemic and various emergency health orders issued in response thereto have created financial hardship for Village businesses, families and every taxpayer in the Village; and

WHEREAS, on April 15, 2020 the Wisconsin Legislature enacted 2019 Act 185 which, among other things, authorizes local taxation districts to waive penalties and interest that would otherwise become due on late payments of property tax installments which were due on or before April 1, 2020, provided that the county authorizes such a waiver by resolution; 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 within the meaning of 2019 Act 185; and

WHEREAS, the Village Board finds that 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 the public interest;

NOW, THEREFORE, BE IT RESOLVED, that:

1. The Village Board finds that all property taxpayers in the Village have suffered, and will continue to suffer financial hardship within the meaning of 2019 Act 185 due to the COVID-19 pandemic and the various federal, state and local governmental rules, regulations, emergency orders and other efforts taken to mitigate its effects.
2. The Village hereby waives all otherwise applicable penalties and interest on any installment payment of general property taxes, special assessments, special charges, and special taxes payable in 2020 on property within the Village that is due and payable after April 1, 2020, provided that the total amount due and payable in 2020 is paid on or before October 1, 2020. Interest and penalties shall accrue from October 1, 2020 for any property taxes payable in 2020 that are delinquent after October 1, 2020.

3. This Resolution is intended to implement the authority granted by §105(25) of 2019 Act 185 and Dane County Resolution 2020 RES-020 and shall be interpreted and applied consistent with those enactments.

ADOPTED at a regular meeting of the Marshall Village Board this 9th day of June, 2020.

  
John Schuepbach, Village President

Attest:   
Lindsey Johnson, Village Clerk