



RESOLUTION No. 06-23-2020(c)

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 Village of Prairie du Sac business community, 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 Village of Prairie du Sac 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 Sauk 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, Sauk County to adopt a resolution enabling taxation districts in Sauk 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, Sauk 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 Sauk County's resolution; and

WHEREAS, On June 16, 2020, the Sauk County Board of Supervisors adopted a resolution authorizing taxation districts in Sauk County to implement the above-referenced waiver; and

WHEREAS, the Village of Prairie du Sac 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 Village of Prairie du Sac 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, Sauk County has only authorized a taxation district to waive interest and penalties for all property taxpayers in Sauk 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 Village of Prairie du Sac Board of Trustees determines has adversely affected all taxpayers in the Village of Prairie du Sac; and

NOW THEREFORE BE IT RESOLVED that pursuant to Section 105(25) of Act 185, the Village of Prairie du Sac Board of Trustees 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 of Trustees finds that all Village of

Prairie du Sac property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.

2. The Village of Prairie du Sac 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 Village of Prairie du Sac such that the waiver is available to all property taxpayers in the Village of Prairie du Sac. 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. Sauk County has confirmed that upon adoption of this Resolution, Sauk County will settle in full with the Village of Prairie du Sac on August 20, 2020, as provided under Wis. Stat. § 74.29(1).
4. Village of Prairie du Sac officers are authorized and directed to assist Sauk 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 Board of Trustees and other appropriate public officers and agents of the Village of Prairie du Sac with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Adopted this 23rd day of June, 2020.

Village of Prairie du Sac, WI




Cheryl A. Sherman
Village President


Niki Conway
Village Clerk