Town of Plymouth, Rock County, Wisconsin
Waiving Interest 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, 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 local business community, households throughout the community, and for every property taxpayer in the Town of Plymouth; and

WHEREAS, in response to the COVID-19 Pandemic, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 ("Act 185"), which Governor Evers signed on April 16, 2020; and

WHEREAS, Rock County Resolution **20-5A-014** ("The County Resolution") enables, for purposes of Section 105(25) of Act 185, any taxation district in the 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; and

WHEREAS, 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; and

WHEREAS, The County Resolution authorizes the waiver of interest and penalties for all property taxpayers in the county on a finding of **general** hardship based upon current and anticipated economic conditions; and

WHEREAS, this Resolution is intended to be "similar" to The County Resolution for purposes of Section 105(25) of Act 185; and

WHEREAS, the interest rate on delinquent general property taxes, special charges, special assessments, and special taxes included in the tax roll for collection is 1.0% per month or fraction of a month pursuant to Wisconsin Statute § 74.47(1).

NOW THEREFORE BE IT RESOLVED that pursuant to Section 105(25) of Act 185, the Town/Village 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 Town/Village Board finds that all property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.

2. The Town of Plymouth waives the interest that would otherwise accrue on late property tax installments due and payable after April 1, 2020 as provided in Section 105(25) of Act 185 and enabled by The County Resolution.

BE IT FURTHER RESOLVED that all actions heretofore taken by the Board and other appropriate public officers and agents of the Town of Plymouth with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Adopted this 9th day of June 2020.

Sean Snyder, Chairperson

Attest: Susan Douglas

Susan Douglas, Town of Plymouth Clerk