

**RESOLUTION WAIVING INTEREST AND PENALTIES  
ON PROPERTY TAXES**

**WHEREAS**, on March 12, 2020 the State of Wisconsin declared a public health emergency due to an outbreak of COVID-19, a contagious, and at times fatal, respiratory disease; and

**WHEREAS**, Mayor Justin M. Nickels issued a proclamation declaring a state of emergency in the City of Manitowoc on March 17, 2020 due to COVID-19; and

**WHEREAS**, the Manitowoc County Executive issued a proclamation declaring a public health emergency in Manitowoc County due to COVID-19; and

**WHEREAS**, Wisconsin Act 185 was adopted by the Wisconsin Legislature on April 15, 2020, which was signed by Governor Evers on April 16, 2020, and authorizes a taxing district to adopt a resolution waiving interest and penalties on 2020 property tax installment payments until October 1, 2020; and

**WHEREAS**, Act 185 provides that a taxation district may not waive interest and penalties unless the County Board adopts a resolution authorizing such a waiver and establishing criteria for determining hardship; and

**WHEREAS**, the Manitowoc County Board is anticipated to enact a resolution on May 19, 2020, finding a general hardship in Manitowoc County and authorizing taxation districts to waive interest and penalties on installment payments that are due and payable after April 1, 2020, but are received after the due date.

**NOW, THEREFORE BE IT RESOLVED** that a general hardship exists in the City of Manitowoc, given the unprecedented number of businesses required to suspend operations, causing high levels of unemployment coupled with the potential for an unparalleled number of permanent business closures throughout the County.

**BE IT FURTHER RESOLVED** that the City of Manitowoc waives interest and penalties on installment payments that are due and payable after April 1, 2020, but are received after the due date, if the total amount due and payable in 2020 is paid on or before October 1, 2020.

**BE IT FURTHER RESOLVED** that the City of Manitowoc shall offer the waiver to all property taxpayers in the City of Manitowoc.

INTRODUCED \_\_\_\_\_ ADOPTED \_\_\_\_\_ APPROVED \_\_\_\_\_

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Justin M. Nickels, Mayor

<b>Fiscal Impact:</b>	Interminable due to unknown amount of taxpayers who will utilize this, not projected to exceed \$40,000
<b>Funding Source:</b>	n/a
<b>Finance Director Approval:</b>	/sc
<b>Approved as to form:</b>	/kmm