



Polk County Board of Supervisors
Polk County Government Center - County Board Room
100 Polk County Plaza, Balsam Lake, Wisconsin

Minutes of the Regular Meeting of the Board of Supervisors
Tuesday, May 19, 2020

This meeting was available for viewing through Webex videoconference and teleconference

Chairman Nelson called the May 19, 2020 special session via Webex video conference of the Polk County Board of Supervisors to order at 6:03 p.m.

Chairman Nelson recognized the County Clerk for purposes of receiving evidence of proper notice. The County Clerk stated that the notice of meeting was properly posted in the Government Center Building, posted on the County website, and was distributed to supervisors and media contacts on Friday May 8, 2020 at 7:44 p.m. The notice and agenda was also published in a legal newspaper the week of May 11, 2020. The Amended Agenda was posted in the Government Center, posted on the County website, and copies of such notice of meeting distributed to the Supervisors and media via email or mail on Friday May 15, 2020. In accordance with Wisconsin Statute Section 985.02 and with Article 3, Section 2 of the County Board Rules of Order.

The County Board received opinion from Corporation Counsel Malone that the initial advance written notice, posted and published as described by the Clerk satisfied the applicable provision of Wisconsin Open Meetings Law and the applicable procedural provisions of the Polk County Board Rules of Order.

Chairman Nelson recognized the County Clerk for purposes of taking roll call. Fourteen County Board Supervisors were present representing a quorum. Chairman Nelson and Supervisors: Doug Route, Chris Nelson, Tracy LaBlanc, Brian Masters, Jim Edgell, Kim O'Connell, Amy Middleton, Jay Luke, Fran Duncanson, Russ Arcand, John Bonneprise and Joe Demulling, Steve Warndahl were present at the government center. Supervisors: and Michael Prichard attended the virtual meeting via Webex. Absent: Brad Olson. Supervisor Olson arrived at the meeting in person at 6:05 p.m.

Chairman Nelson called upon Supervisor Bonneprise for introduction of person to lead the County Board in the Pledge of Allegiance for tonight's meeting. Sheriff Brent Waak led the County Board in the Pledge of Allegiance.

Time was given for Committee Members to disclose any conflicts of interest regarding matters noticed on the agenda. Corporation Counsel Malone provided legal opinion to the Board stating Supervisors employed by taxing jurisdictions should abstain from voting on Resolution 14-20, agenda item 12c.

Chairman Nelson called to the floor consideration and approval of the amended agenda. **Motion** (Masters/O'Connell) to strike agenda items# 13 and #14 and closed session from agenda and to approve agenda as amended. These items have not made any progress in the

General Government or Executive Committee meetings, no updates for the County Board at this time. Chairman Nelson called for a voice vote on the motion to adopt the amended agenda as corrected. **Motion** carried by unanimous voice vote.

Chairman Nelson called to the floor for approval of the Consent Agenda. **Motion** (Warndahl/Demulling) to adopt the Consent Agenda as noticed. Chairman Nelson called for a voice vote on the motion to adopt the Consent Agenda. **Motion** carried by unanimous voice vote. Matters adopted under the Consent Agenda: Minutes from April 21, 2020, May 1, 2020 and May 5, 2020 County Board sessions adopted as published.

Time was given for public comment. No public comments were received by County Board.

Time was given for the County Board Chairperson's report. Chairman Nelson provided information regarding receiving weekly updates from municipalities, Village Mayors Town Chairs.

Time was given for Supervisor's reports regarding outside meetings attended. Supervisors Bonneprise, Edgell and Duncanson gave updates on the Health & Human Services Board Meeting. Supervisors O'Connell gave updates on Environmental Services Committee Meeting. Supervisor Edgell provided an announcement that the Housing Committee will be meeting this Thursday.

Administrator Netherland addressed the board with the Administrator's Report. Updates regarding COVID-19 statistics and budget, Supervisors and upcoming goal setting exercises and meetings, and an update on the CJCC (Criminal Justice Collaborating Counsel) Don Wortham interim coordinator of CJCC.

Administrator Netherland announced the appointments of Sabrina Meddaugh, Dr. Arne Laugs and Bill Alleva as citizen members to the Health & Human Services Board. And Tom Magnafici as citizen member to the West Central WI Regional Planning Committee. **Motion** (LaBlanc/Demulling) to confirm appointments carried by majority voice vote. Chairman Nelson called for voice vote on motion. Motion passed by majority voice vote.

Chairman Nelson called for a motion to bring Resolution 04-20 to the floor. **Motion** (Masters/Warndahl) to bring to the floor **Resolution 04-20**: Resolution Declaring Polk County Wisconsin A Second Amendment Sanctuary County. Chairman Nelson called upon Sheriff Waak and Supervisor Masters to provide information regarding the resolution. The Board engaged in discussion on the resolution. Supervisor Masters called for the question to adopt Resolution 04-20. Chairman Nelson called for a roll call vote on the motion to adopt Resolution No. 04-20. **Motion** carried by majority roll call vote of 10 in favor and 5 opposed. (Supervisors Opposed: Prichard, Edgell, Middleton, Luke, Duncanson)

Chairman Nelson called for a motion to bring Resolution 06-20 to the floor. **Motion** (Masters/O'Connell) to bring to the floor **Resolution 06-20**: Resolution In Support Of Mandatory Minimum Sentences And A Three Strikes Law In Wisconsin. Chairman Nelson relinquished the gavel to First Vice Chairman Bonneprise as the sponsor of Resolution 06-20 and for the purpose of comment. Vice Chair Bonneprise called upon Chairman Nelson to provide information regarding the resolution. The Board engaged in discussion on the

resolution. **Motion** (Prichard/Nelson) to amend lines 33 and 34 by adding the words “violent” before the word criminal and “felony” after the word criminal to read,
“that requires mandatory incarceration for violent criminal felony convictions after a defendant has already had two violent criminal felony convictions within the 10 years prior.”

Vice Chair Bonneprise called for a voice vote on motion to amend resolution. **Motion** carried by majority voice vote. Supervisor Masters called the question to adopt Resolution 06-20 as amended. Vice Chair Bonneprise called for a voice vote on the motion to adopt Resolution No. 06-20 as amended. **Motion** carried by unanimous voice vote.

Vice Chair Bonneprise relinquished the gavel to Chairman Nelson.

Chairman Nelson called for a motion to adopt Resolution 14-20. **Motion** (Olson/Warndahl) to adopt **Resolution 14-20**: Resolution Regarding Act 185 to Defer July Property Tax Payments to October 2020. Chairman Nelson called upon General Government Division Director, Chad Roberts, and County Treasurer, Amanda Nissen, to provide information regarding the resolution. The Board engaged in discussion on the resolution. Chairman Nelson called for a roll call vote on the motion to adopt Resolution No. 14-20. **Motion** defeated by lack of majority roll call vote with 2 in favor and 10 opposed and 3 abstentions.

(Supervisors abstaining from voting: LaBlanc, Masters and Duncanson.

Supervisors opposed: Route, Warndahl, Nelson, Prichard, Edgell, O’Connell, Middleton, Luke, Bonneprise and Demulling)

Time was given for Supervisors announcements. No announcements were received.

Chairman Nelson called for a motion to adjourn. **Motion** (Bonneprise/Masters) to adjourn. Chairman Nelson called for a voice vote on the motion to adjourn. **Motion** to adjourn carried by unanimous voice vote. Chairman Nelson declared meeting adjourned 7:55 p.m.

Next Meeting: 6:00 p.m., Tuesday, June 16, 2020

Respectfully submitted,

Lisa R. Ross, Polk County Clerk



POLK COUNTY, WISCONSIN

WWW.CO.POLK.WI.US

***AMENDED* Notice of Added Special Meeting and Agenda** **Polk County Board of Supervisors**

6:00 p.m. Tuesday, May 19, 2020

Virtual, Open Meeting via Webex Video Conference or Phone

Amendments:

¹ Matters Added, Revised or Struck by Initial Amended Notice of Meeting

Webex Virtual Meeting Info:

Meeting Number (access code): **967 164 103**

Password: 519BoardMeeting

➤ Join Online: <https://polkwi.webex.com>

➤ Join by Phone: 1-408-418-9388

Order of Business:

1. Call to Order
2. Receipt of Evidence and Opinion on Proper Notice
3. Roll Call
4. Pledge of Allegiance
5. ~~¹ Time of Reflection~~
5. ¹ Disclosure of Board Member Conflicts of Interest Regarding Matters Noticed On this Agenda
6. Approval of Agenda
7. Matters Offered For Adoption on Consent Agenda:
 - a. Consideration/corrections to the published minutes from April 21, 2020 County Board Meeting
 - b. Consideration/corrections to the published minutes from May 1, 2020 County Board Emergency, Special Meeting
 - c. Consideration/corrections to the published minutes from May 5, 2020 County Board Special Meeting
8. ¹ Public Comments –3 minutes per person –not to exceed 30 minutes total
9. County Board Chair Report
 - a. Supervisor's Reports from Outside Meetings Attended
10. Administrator's Report – Administrator Netherland
11. Confirmation of Appointment(s) – Administrator Netherland
12. Proposed Resolutions, Ordinances Offered for Adoption or Enactment:

On Recommendation ¹ or without Recommendation by General Government Committee:

 - a. Resolution 04-20: Resolution Declaring Polk County Wisconsin A Second Amendment Sanctuary County
 - b. Resolution 06-20: Resolution In Support Of Mandatory Minimum Sentences And A Three Strikes Law In Wisconsin
 - c. Resolution 14-20: Resolution Regarding Act 185 to Defer July Property Tax Payments to October 2020

Polk County Board of Supervisors

13. Discussion and Possible Action Regarding Memorandum of Understanding (MOU) with Fair Society
14. Discussion and Possible Action Regarding Repayment of Unpaid Real Property Taxes, Interest and Penalties for Tax Delinquent Property – Viresco (formerly Green Whey) Located at 465 Western Blvd, Turtle Lake, WI 54889

****Closed Session****

The Board may convene in closed session on matters noticed under #12 and #13, as follows:

Pursuant to Wisconsin Statute 19.85(1)(e), the Board may convene in closed session for the purposes of considering bargaining strategy between the County and the Fair Society regarding a Memorandum of Understanding. Any action of the Board on such matter will remain closed and or sealed, pursuant to Sections 19.85(1)(e)

Pursuant to Wisconsin Statute Section 19.85(1)(g), the Board may convene in closed session to receive a legal opinion from its attorney concerning a litigation strategy that the Board may adopt concerning anticipated claims and pending litigation.

Following closed session, the Board will convene in open session to make an announcement of actions taken in closed session and to take up for consideration and action matters noticed on this meeting notice.

15. Supervisors Announcements

16. Adjourn

This meeting is open to the public according to Wisconsin State Statute 19.83. Persons with disabilities wishing to attend and/or participate are asked to notify the County Clerk's office (715-485-9226) at least 24 hours in advance of the scheduled meeting time so all reasonable accommodations can be made. Requests are confidential.

RESOLUTION DECLARING POLK COUNTY WISCONSIN A SECOND AMENDMENT SANCTUARY COUNTY

WHEREAS, the Right of the People to Keep and Bear Arms is guaranteed as an Individual Right under the Second Amendment to the United States Constitution and under the Constitution of the State of Wisconsin, Article 1, Section 25- "The people have the right to keep and bear arms for security, defense, hunting, recreation or any other lawful purpose"

WHEREAS, the Right of the People to Keep and Bear Arms for defense of Life, Liberty, and Property is regarded as an Inalienable Right by the People of Polk County, Wisconsin, and;

WHEREAS, the People of Polk County, Wisconsin derive economic benefit from all safe forms of firearms recreation, hunting, and shooting conducted within Polk County using all types of firearms allowable under the United States Constitution and the Constitution of the State of Wisconsin, and;

WHEREAS, Polk County Board, being elected to represent the People of Polk County and being duly sworn by their Oath of Office to uphold the United States Constitution and the Constitution of the State of Wisconsin, and;

WHEREAS, the Wisconsin House of Representatives and the Wisconsin Senate, being elected by the People of the State of Wisconsin and being duly sworn by their Oath of Office to uphold the United States Constitution and the Constitution of the State of Wisconsin, and;

WHEREAS, any legislation considered by the Wisconsin State Legislature that would infringe the Right to Keep and Bear Arms and would ban the possession and use of any firearms, magazines, ammunition or body armor now employed by individual citizens of Polk County for defense of Life, Liberty and Property or would require a firearms owner I.D. card or tax the possession of firearms or ammunition within Polk County, Wisconsin;

NOW THEREFORE BE IT RESOLVED THAT, the Polk County Board of Supervisors hereby declare Polk County to be a Second Amendment Sanctuary County.

NOW THEREFORE BE IT FURTHER RESOLVED THAT, the Polk County Board of Supervisors affirms its support of the Sheriff to exercise sound discretion to not enforce against any citizen an unconstitutional firearms law.

BE IT FURTHER RESOLVED THAT, the Polk County Board of Supervisors will not appropriate any funds for any enforcement of unconstitutional laws against the People of Polk County, Wisconsin.

45 **BE IT FURTHER RESOLVED THAT**, the Polk County Board of Supervisors do
46 hereby oppose the enactment of any legislation that would infringe upon the Right of the
47 People to keep and bear arms and consider such laws to be unconstitutional and beyond
48 lawful legislative authority.
49
50
51

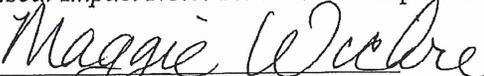
BY: _____
Brad Olson, Supervisor, District #1
_____ James Edgell, Supervisor, District #8
Doug Route, Supervisor, District #2
_____ Kim O'Connell, Supervisor, District #9
Dean Johansen, Chair
Supervisor, District #3
_____ Larry Jepsen, Supervisor, District #10
Chris Nelson, Supervisor, District #4
_____ Jay Luke, 1st Vice Chair,
Supervisor, District #11
Tracy LaBlanc, Supervisor, District #5
_____ Michael Larsen, Supervisor, District #12
Brian Masters, Supervisor, District #6
_____ Russell E Arcand, Supervisor, District #13
Michael Prichard, Supervisor, District #7
_____ John Bonneprise, 2nd Vice Chair,
Supervisor, District #14
_____ Joe Demulling, Supervisor, District #15

County Administrator's Note: Matter of Policy



Vince Netherland
County Administrator

Fiscal Impact Note: No financial impact at this time.



Maggie Wickre, Finance Director

Approved as to Form and Execution:



Malia T. Malone, Corporation Counsel

Legal Impact Note:

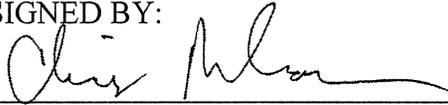
Excerpt of Minutes

52 At its regular business meeting on the 19th of May 2020, the Polk County Board of
53 Supervisors acted upon **Resolution No. 04-20: Resolution Declaring Polk County**
54 **Wisconsin A Second Amendment Sanctuary County**

- Adopted by a majority of the members present by a vote of 10 in favor and 5 against.
- Adopted by unanimous voice vote.
- Adopted as amended. See Below.
- Defeated
- Other:

Insert amendment to resolution according to minutes:

SIGNED BY:



Chris Nelson, County Board Chair

ATTEST:



Lisa Ross, County Clerk

Executive Summary

This Resolution highlights the inherent Constitutional authority vested in the Sheriff to refrain from enforcing unconstitutional laws.

**RESOLUTION IN SUPPORT OF MANDATORY MINIMUM SENTENCES AND
A THREE STRIKES LAW IN WISCONSIN**

WHEREAS, Polk County is a beautiful place to work live and play, and;

WHEREAS, the ever increasing supply of methamphetamine coming in from Mexico is cheaper and more pure than the “meth lab” version from decades ago and is finding its way into Polk County, and;

WHEREAS, the presence of the methamphetamine supply naturally leads to significant negative impacts on our community, including but not limited to: an increase on drug related crime, children being removed from the home because parents are unable to care for their children, loss in property values, decreased tourism because of the “stigma” associated with high levels of methamphetamine use, and;

WHEREAS, recidivism is rampant among defendants charged with drug related crimes and the laws regarding the factors a court must consider when setting a bond or issuing a sentence have limited the judicial system’s ability to address the increased crime and recidivism rates, and;

WHEREAS, the prevention of crime has been focused on rehabilitation and not enough on punishment as a deterrent with some of the recent sentencing reforms in Wisconsin, and;

NOW THEREFORE BE IT RESOLVED THAT, the Polk County Board of Supervisors hereby encourage and support the State Legislature’s effort in sentencing reforms that will supply Judges and Prosecutors with more options and tools at reducing and deterring crime.

NOW THEREFORE BE IT FURTHER RESOLVED THAT, the Polk County Board of Supervisors support any statutory amendment that would implement a three strikes law that requires mandatory incarceration for violent criminal felony convictions after a defendant has already had two violent criminal felony convictions within the 10 years prior.

BE IT FURTHER RESOLVED THAT, the Polk County Board of Supervisors supports any statutory amendment that would require mandatory minimum sentences for certain drug related and other crime that negatively impacts the public health and safety.

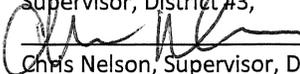
BE IT FURTHER RESOLVED THAT, the Polk County Board of Supervisors commit to appropriating sufficient funds to handle the increased case-loads, the increased incarceration rate of the Polk County Jail, and the increased staff time necessary to handle the collateral impacts of the sentencing reform supported by this Resolution.

BY: _____

Brad Olson, Supervisor, District #1

Doug Route, Supervisor, District #2

Dean Johansen, Chair,
Supervisor, District #3,



Chris Nelson, Supervisor, District #4

Tracy LaBlanc, Supervisor, District #5

Brian Masters, Supervisor, District #6

Michael Prichard, Supervisor, District #7

James Edgell, Supervisor, District #8

Kim O'Connell, Supervisor, District #9

Larry Jepsen, Supervisor, District #10

Jay Luke, 1st Vice Chair,
Supervisor, District #11

Michael Larsen, Supervisor, District #12

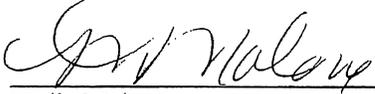
Russell Arcand, Supervisor, District #13

John Bonneprise, 2nd Vice Chair,
Supervisor, District #14

Joe Demulling, Supervisor, District #15

County Administrator's Note:

Matter of Policy



Malia Malone

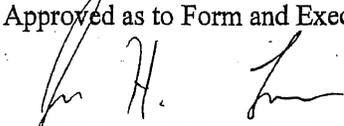
Interim County Administrator

Fiscal Impact Note: No Financial Impact



Maggie Wickre, Finance Director

Approved as to Form and Execution:



Joseph Loso, Interim Corporation Counsel

Legal Impact Note: Lobbying resolution with no immediate legal impact.

Excerpt of Minutes

- 47 At its regular business meeting on the ____ of _____ 2020, the Polk County Board of
- 48 Supervisors acted upon **Resolution No. 06-20: RESOLUTION IN SUPPORT OF**

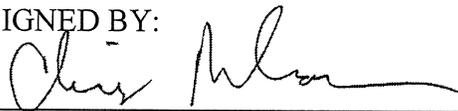
49 Supervisors acted upon **Resolution No. 06-20: RESOLUTION IN SUPPORT OF**
50 **MANDATORY MINIMUM SENTENCES AND A THREE STRIKES LAW IN**
51 **WISCONSIN**
52 _____

- Adopted by a majority of the members present by a vote of _____ in favor and _____ against.
- Adopted by unanimous voice vote.
- Adopted as amended. See Below.
- Defeated
- Other:

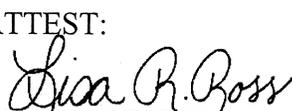
Insert amendment to resolution according to minutes:

53 Amendment to lines 33 and 34 by adding the words "violent" before the word criminal
54 and "felony" after the word criminal to read,
"that requires mandatory incarceration for violent criminal felony convictions after a
defendant has already had two violent criminal felony convictions within the 10 years
prior."

SIGNED BY:


Chris Nelson, County Board Chair

ATTEST:


Lisa Ross, County Clerk

Executive Summary

This Resolution is a lobbying effort that communicates Polk County's policy stance on the need for crime deterrent sentencing.

Resolution No. 14-20

RESOLUTION AUTHORIZING TAXATION DISTRICTS TO WAIVE INTEREST AND PENALTIES ON PROPERTY TAX PAYMENTS INSTALLMENTS

ROLL CALL Board Members	Aye	Nay	Exc.
Olson	X		
Route		X	
Warhdahl		X	
Nelson (Chairperson)		X	
LaBlanc			X
Masters			X
Prichard		X	
Edgell		X	
O'Connell		X	
Middleton		X	
Luke (2 nd Vice Chair)		X	
Duncanson			X
Arcand	X		
Bonneprise (Vice Chair)		X	
Demulling		X	

BOARD ACTION

Vote Required: Majority Vote of a Quorum

Motion to Approve Adopted

1st Olson Defeated

2nd Warhdahl

Yes: 2 No: 10 Exc: 3

Reviewed by: [Signature], Corp. Counsel

Reviewed by: [Signature], Administrator

Reviewed by: [Signature], Finance

FISCAL & LEGAL IMPACT:

Fiscal impact still being reviewed.

Legal impact:
This Resolution allows the taxing districts to waive penalties and interest on installment payments that came due and payable after April 1, 2020 pursuant to Act 185

Certification:

I, Lisa Ross, Clerk of Polk County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the ___ day of _____, 2020 by the Polk County Board of Supervisors.

Lisa Ross
County Clerk, Polk County

Committee General Government

Recommended

Not Recommended

Neutral

1 TO THE POLK COUNTY BOARD OF SUPERVISORS:

2
3 WHEREAS, in December, 2019, a novel strain of coronavirus known
4 as COVID-19 was detected, and COVID-19 has continued to spread
5 throughout the world, including to the United States and the State of
6 Wisconsin ("COVID-19 Pandemic"); and

7
8 WHEREAS, the federal government, state governments, and local
9 governments are working together to contain the further spread of the
10 disease and treat existing cases; and

11
12 WHEREAS, on January 31, 2020, the United States Department of
13 Health and Human Services declared a Public Health Emergency, on
14 March 11, 2020, the World Health Organization declared COVID-19 a
15 pandemic, on March 12, 2020 the Governor of the State of Wisconsin
16 declared a Health Emergency in the State, and Polk County (the
17 "County") declared a state of emergency under authority granted by Wis.
18 Stats. Chap. 323; and

19
20 WHEREAS, the federal government has enacted various laws and
21 regulations in response to the COVID-19 Pandemic including, without
22 limitation, the Families First Coronavirus Response Act and the
23 Coronavirus Aid, Relief, and Economic Security Act; and

24
25 WHEREAS, the federal, state, local and individual responses to the
26 COVID-19 Pandemic and the uncertainty as to the effectiveness of those
27 responses in mitigating the duration of the COVID-19 Pandemic have
28 created economic hardship and uncertainty in the County's business
29 community, households throughout the County and for every County
30 property taxpayer; and

31
32 WHEREAS, in response to the COVID-19 Pandemic, the various
33 federal laws and regulations implemented as a result of the COVID-19
34 Pandemic, and the various emergency orders and regulations
35 implemented by state and local governments, on April 15, 2020, the
36 Wisconsin Legislature enacted 2019 Wisconsin Act 185 ("Act 185"),
37 which Governor Evers signed on April 16, 2020; and

38
39 WHEREAS, Section 105(25) of Act 185 authorizes the County to adopt
40 a resolution enabling taxation districts in the County to waive interest
41 and penalties on 2020 property tax installment payments due and payable
42 after April 1, 2020, until October 1, 2020; and

43
44 WHEREAS, a resolution authorizing the above referenced waiver must
45 also establish criteria for determining hardship that would qualify a
46 property tax payer for the waiver; and

47
48 WHEREAS, the County's authorization for a taxation district to
49 implement the above referenced waiver is contingent upon a taxation
50 district adopting a resolution in similar form and content as to the
51 County's resolution; and

52
53 WHEREAS, this Resolution is intended to (1) serve as the County's
54 enabling resolution for purposes of Section 105(25) of Act 185; (2)
55 authorize any taxation district located in the County to waive interest and

1 penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner
2 consistent with Act 185 provided the taxation district adopts a similar resolution and otherwise satisfies
3 all conditions precedent to waiver contained in Act 185 and this Resolution; and (3) declare that all
4 property taxpayers in the County are experiencing hardship as a result of the economic conditions
5 associated with the COVID-19 Pandemic, the various federal laws and regulations implemented as a
6 result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state
7 and local governments, and Act 185; and
8

9 WHEREAS, while the plain language of Section 105(25) of Act 185 allows for either a general or a
10 “case-by-case” finding of hardship to qualify for the above referenced waiver of interest and penalties,
11 the County intends by this Resolution to authorize a taxation district to waive interest and penalties for
12 all property taxpayers in the County otherwise eligible for waiver under Section 105(25) of Act 185 on a
13 finding of general hardship based upon the economic conditions described in this Resolution, which the
14 Board determines has adversely affected all taxpayers in the County; and
15

16 WHEREAS, this Resolution is not intended to be construed as authorizing any sort of “case-by-case”
17 finding of hardship by a taxation district; and
18

19 NOW THEREFORE BE IT RESOLVED that pursuant to Section 105(25) of Act 185, the Board hereby
20 finds and authorizes the following:
21

- 22 1. Because of the COVID-19 Pandemic, the various federal laws and regulations implemented as a
23 result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by
24 state and local governments, and Act 185, the Board finds that all property taxpayers are
25 experiencing hardship as that term is used in Section 105(25) of Act 185.
26
- 27 2. A taxation district is authorized to waive interest and penalties for property taxes payable in 2020
28 for an installment payment that is due and payable after April 1, 2020. This Resolution authorizes
29 a taxation district to waive interest and penalties as provided in Section 105(25) of Act 185 for all
30 property taxpayers in the taxation district such that if a taxation district authorizes the waiver
31 under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation
32 district. Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation district to
33 waive interest and penalties for property taxes payable in 2020 for an installment payment that
34 was due and payable prior to April 1, 2020, except as otherwise permitted under applicable law.
35
- 36 3. As provided under Section 105(25) of Act 185, the County shall deviate from the settlement
37 procedure set forth in Wis. Stat. § 74.29 and, instead the County shall settle property taxes,
38 interest and penalties collected on or before July 31, 2020, on August 20, 2020, as provided under
39 Wis. Stat. § 74.29(1), and settle the remaining unpaid taxes, interest, and penalties on September
40 20, 2020. The August 20, 2020, settlement shall be distributed proportionally to the underlying
41 taxing jurisdictions according to payments collected on or before July 31, 2020.
42
- 43 4. Notwithstanding Wis. Stat. § 74.57, the County Treasurer is authorized, but not required, to omit
44 from the tax certificate delivered to the County on September 1, 2020, all parcels of real property
45 for which a taxation district has waived interest and penalties as provided in this Resolution.
46
- 47 5. The County Treasurer should consult with the Wisconsin Department of Revenue, all taxation
48 districts in the County, and Corporation Counsel regarding the implementation of this Resolution
49 and the procedures associated with, or contemplated by, this Resolution.
50
- 51 6. Other County officers are authorized to assist the Treasurer in the interpretation, application and
52 implementation of this Resolution and Section 105(25) of Act 185.
53