



# City of West Allis

## Legislation Text

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**File #:** R-2020-0289, **Version:** 1

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Resolution granting a selective waiver of interest and penalties associated with late payment of the May 31, 2020 tax levy installment to those City of West Allis property taxpayers adversely impacted by the public health emergency and setting a final due date of the 2019 tax collections of October 1, 2020

WHEREAS, the City of West Allis mailed the 2019 tax levy property tax bills in December of 2019, with installment dates of January 31, March 31 and May 31, 2020; and,

WHEREAS, a Public Health Emergency was declared in March of 2020 adversely impacting West Allis residents with job layoffs and other loss of income causing a hardship in making the May 31, 2020 tax installment payment; and,

WHEREAS, the Public Health Emergency closed non-essential businesses, reducing revenues to West Allis businesses, adversely impacting their ability to meet the May 31, 2020 installment due date; and,

WHEREAS, the Wisconsin Legislature in April of 2020 enacted Act 185 providing an option for relief of interest and penalties on tax accounts that are current with installment payments as of April 1, 2020, for future installments, and extending the due date for the last installment to October 1, 2020; and,

WHEREAS, there are approximately 2,150 West Allis taxpayer accounts owing \$7,098,480 for the May 31, 2020 installment of the 2019 tax levy that are potentially eligible for relief; and,

WHEREAS, ACT 185 requires that the Milwaukee County Board of Supervisors adopt a resolution providing for such relief enabling the City of West Allis to provide similar relief.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Common Council of the City of West Allis that the Treasurer is hereby authorized to waive interest and penalties on the May 31, 2020 property tax installment payments until October 1, 2020 to those West Allis taxpayers, which may include such taxpayers providing a written statement that they were adversely impacted by the COVID-19 Public Health Emergency in such form and manner as the Treasurer shall deem sufficient or such other requirements that the Milwaukee County Board shall require.

Recommended to be Placed on File