



City of West Allis

Legislation Text

File #: R-2020-0322, **Version:** 1

Resolution to provide relief to West Allis property owners during the SARS-CoV-2/COVID-19 Pandemic by waiving interest and penalties on May 31 real property tax installment payments made by October 1, 2020

WHEREAS, on May 28, 2020, the Milwaukee County Board of Supervisors adopted a resolution in File # 20-398 that identifies the impact the novel coronavirus called COVID-19 has had nationally and locally; and

WHEREAS, within the county resolution, the Milwaukee County Board of Supervisors allowed municipalities within the county to conditionally waive interest and penalty fees from delinquent real property tax installment payments, notwithstanding Wis. Stat. §§ 74.11, 74.12, and 74.87, for installment payments on real property taxes due after April 1, 2020; and

WHEREAS, the City of West Allis is authorized to subsequently adopt a similar resolution invoking 2019 Wisconsin Act 185 for the waiver of real property tax interest and penalties to take effect; and

WHEREAS, to qualify for waiver of interest and penalties for any payments received after May 31, all amounts due shall be paid in full on or after October 1, 2020;

NOW, THEREFORE, BE IT RESOLVED, pursuant to § 105(25) of 2019 Wisconsin Act 185, by the common council of the City of West Allis that:

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, all West Allis property tax payers are experiencing hardship as that term is used in Section 105(25) of Act 185.
2. The City of West Allis hereby waives interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable on May 31, 2020, and paid in full on or after October 1, 2020. Such interest and penalties shall not be waived if payment in full is not received by October 1, 2020.

BE IT FURTHER RESOLVED, that the City of West Allis shall upgrade any required software so that the provisions of the law can be properly administered as required by Milwaukee County, with any associated costs to do so charged against CARES Act funding received by the City.