

**NO. 2020-1**

**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, the Manitowoc County Executive issued a proclamation declaring a public health emergency in Manitowoc County due to the COVID-19 on March 16, 2020, which was subsequently ratified by the Manitowoc County Board Supervisors on March 17, 2020; and

WHEREAS, in response to COVID-19 pandemic, the Wisconsin Legislature adopted Wisconsin Act 185 ("Act 185") on April 15, 2020, which was signed by Governor Evers on April 16, 2020; and

WHEREAS, Act 185 authorizes, *inter alia*, a taxing district to adopt a resolution waiving interest and penalties until October 1, 2020 on 2020 property tax installment payments due and payable after April 1, 2020; and

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

WHEREAS, Manitowoc County adopted a resolution that found a general hardship exists in Manitowoc County and authorized each of its 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;

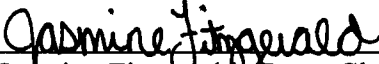
NOW THEREFORE BE IT RESOLVED that a general hardship exists in the Town of Two Creeks given the unprecedented number of businesses being required to suspend operations, causing high levels of unemployment coupled with the potential for an unparalleled number of permanent business closures throughout the County; and

BE IT FURTHER RESOLVED that the Town of Two Creeks 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; and

BE IT FURTHER RESOLVED that the Town of Two Creeks offer the waiver to all property taxpayers in the Town of Two Creeks; and

Dated this 8th day of June, 2020.

  
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Lee Engelbrecht, Chairman

Attest:   
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Jasmine Fitzgerald, Town Clerk