

SHEBOYGAN COUNTY ORDINANCE NO. 01 (2020/21)

Re: **Eliminating Penalty on Delinquent Payment of Second Installment of 2019 Taxes**

WHEREAS, COVID-19 has caused loss of employment, business closures, and other economic hardships for many Sheboygan County property owners, and

WHEREAS, pursuant to Wis. Stat. § 74.47(3), the Sheboygan County Board of Supervisors has authority to set the penalty on any delinquent general property taxes, special assessments, special charges, and special taxes, and

WHEREAS, in light of the economic hardships created by COVID-19, the Sheboygan County Board of Supervisors finds it is in the best interests of the property owners of Sheboygan County to eliminate the penalty on delinquent payments of the second installment of tax year 2019 property taxes;

NOW, THEREFORE, the County Board of Supervisors of the County of Sheboygan does ordain as follows:

Section 1. **Amending Code to Waive Penalty.** Section 91.01 of the Sheboygan County Code of Ordinances is hereby amended as follows (deletions indicated by strike-outs; additions by shading):

91.01 PENALTY ON DELINQUENT TAXES AND SPECIAL ASSESSMENTS. There is imposed a penalty of one-half percent (1/2%) per month or fraction of a month, in addition to the interest provided for in Wis. Stat. § 74.47 on all personal property taxes, real estate taxes, and special assessments that are over-due or delinquent. The County Treasurer shall exclude the additional revenue generated by the penalty from the distributions required by Wis. Stat. § 74.47(3). **The penalty on delinquent taxes shall be waived only for the second installment of tax year 2019 real estate taxes from August 1 through December 31, 2020. Interest shall continue to accrue during this time period pursuant to Wis. Stat. § 74.47(1).**

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Section 2. **Sunset Provision.** The herein action is intended only for the second installment of 2019 real estate taxes. The penalty shall immediately be reinstated at the end of the relief period.

Section 3. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 19th day of May, 2020.

FINANCE COMMITTEE

William C. Goehring
William C. Goehring, Chairperson

Roger Te Stroete
Roger Te Stroete, Vice-Chairperson

Keith Abler
Keith Abler, Secretary

Thomas Wegner
Thomas Wegner

Robert Ziegelbauer
Robert Ziegelbauer

Opposed to Introduction:

Enacted 06/16/2020

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