

**SHEBOYGAN COUNTY    ORDINANCE NO. 08 (2020/21)**

Re:    **Continuing Waiver of Penalty on Delinquent Payment of Second Installment of 2019 Taxes and Waiving Penalty on 2020 Taxes Through December 31, 2021**

**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(2), the Sheboygan County Board of Supervisors has the authority to set the penalty on any delinquent general property taxes, special assessments, special charges, and special taxes, and

**WHEREAS**, in light of the continued 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 continue to waive the penalty for delinquent second installments of tax year 2019 property taxes and to waive the penalty on delinquent payments of the first and second installments of tax year 2020 property taxes through December 31, 2021;

**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~~ January 1 through December 31, ~~2020~~2021. The penalty on delinquent taxes shall be waived for the first and second installments of tax year 2020 real estate taxes from February 1 through December 31, 2021. Interest shall continue to accrue during this time period pursuant to Wis. Stat. § 74.47(1).

(The rest of this page intentionally left blank.)

Section 2. **Sunset Provision.** The herein action is intended to extend the relief of penalty for 2019 taxes and waive the 2020 real estate tax penalty. The penalty shall immediately be reinstated at the end of the relief period at one-half percent (1/2%) per month beginning January 1, 2022.

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

Respectfully submitted this 16th day of February, 2021.

**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:

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Enacted 02/16/2021

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