

**CITY OF MADISON, WISCONSIN**

A RESOLUTION 60350

PRESENTED  
REFERRED

May 5, 2020  
**Recommend to  
Adopt under  
Suspension of the  
Rules**

**SUSPENSION OF INTEREST AND  
PENALTIES FOR LATE PROPERTY  
TAX INSTALLMENT PAYMENTS**

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Drafted by: **Jaime L. Staffaroni**

Date: **April 28, 2020**

**SPONSORS: Satya Rhodes-Conway, Mayor**

WHEREAS, on April 15, 2020, the Wisconsin Legislature enacted several changes to Wisconsin State law by 2019 Wisconsin Act 185, in response to the COVID-19 pandemic; and

WHEREAS, Emergency Order #12, Safer at Home announced on March 24, 2020, thereafter extended to May 26, 2020, requires individuals to remain at home with the exception of essential travel, based on the increasing transmission of COVID-19 within the State of Wisconsin; and

WHEREAS, on March 23, 2020, pursuant to Madison General Ordinance Section 3.19, the Mayor issued an Emergency Proclamation, based on the increasing transmission of COVID-19 within the City of Madison; and

WHEREAS, part of the Governor's Order has required non-essential businesses to remain closed and/or operate in a limited capacity; and

WHEREAS, many residents of the City of Madison and Dane County as a result of business closures have been laid off or furloughed from their employment; and

WHEREAS, thousands of residents of the City of Madison and Dane County have subsequently had to apply for unemployment insurance compensation as a result of loss earning; and

WHEREAS, the Madison Common Council, in response to the economic impacts of the public health emergency, amended the City of Madison Room Tax Ordinance under MGO § 4.21, to waive interest and penalties on first quarter room taxes due April 30, 2020; and

WHEREAS, the City finds that the taxpayers of the City of Madison and Dane County have suffered and continue to suffer a general financial hardship as a result of the COVID 19 pandemic; and

WHEREAS, Dane County will consider on May 21, 2020, Resolution 60350 by the authority of 2019 Wisconsin Act 185, which resolution finds that the residents and taxpayers of Dane County have suffered and continue to suffer a general financial hardship as a result of the COVID 19 pandemic and have approved the waiver of interest and penalties for late payments

of property tax installments due after April 1, 2020 if the entire balance is paid by October 1, 2020.

NOW THEREFORE BE IT RESOLVED, the City of Madison will, contingent upon the adoption of a similar resolution by Dane County, suspend the imposition of interest and penalties for late real property tax installment payments due on May 31 and July 31 provided the instalments are paid in full by October 1, 2020.

This Resolution shall become effective immediately upon its approval, as by law provided.

Adopted \_\_\_\_\_, 2020.

Approved \_\_\_\_\_, 2020.

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Mayor

[SEAL]

ATTEST:

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City Clerk

Motion was made by \_\_\_\_\_ that said resolution be adopted, and said motion was seconded by \_\_\_\_\_. After due consideration, and upon roll being called, the following voted:

AYE: \_\_\_\_\_

\_\_\_\_\_

NAY: \_\_\_\_\_

\_\_\_\_\_

ABSENT OR NOT VOTING: \_\_\_\_\_

\_\_\_\_\_

The resolution was thereupon declared adopted.

\* \* \*

STATE OF WISCONSIN )  
 ) ss.  
COUNTY OF DANE )

I, the City Clerk of the City of Madison, Dane County, Wisconsin (the "City"), Do HEREBY CERTIFY that the attached and foregoing is a true and correct excerpt of minutes of a regular meeting of the Common Council of the City held on the \_\_\_ day of \_\_\_\_\_, 2020, insofar as the same relates to the adoption of a resolution entitled,

SUSPENSION OF INTEREST AND PENALTIES FOR LATE PROPERTY TAX  
INSTALLMENT PAYMENTS

and that a true, correct, and complete copy of said resolution as adopted at said meeting appears in the foregoing excerpt of the minutes of said meeting.

I Do FURTHER CERTIFY that the original of which the attached and foregoing is a true, correct, and complete copy is entrusted to my care for safekeeping and is now on file in my office, and that I am the keeper of the records, ordinances, entries, resolutions, papers, books and the official seal of said City.

I Do FURTHER CERTIFY that the deliberations of said Common Council on the adoption of said resolution were taken openly; that the vote on the adoption of said resolution was taken openly; that said meeting was held at a specified time and place convenient to the public; that notice of said meeting was duly given to all newspapers, radio or television stations, and other news media requesting such notice; and that said meeting was called and held in strict accordance with the provisions of Subchapter V of Chapter 19, *Wisconsin Statutes*, as amended, and that the Common Council has complied with all of the applicable provisions of said Act and its procedural rules in the adoption of said resolution.

WITNESS my hand and the official seal of the City of Madison, Wisconsin, this \_\_\_\_ day  
of \_\_\_\_\_, 2020.

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City Clerk

[SEAL]