

**Town of Almena Resolution 20-01**  
**2019 Act 185 Waiver of Property Tax Interest & Penalties**  
**Due to Covid-19 Pandemic**

**WHEREAS**, in December, 2019, a novel strain of corona virus known as COVID-19 was determined and COVID-19 has continued to spread throughout the world, including to the United States and the State of Wisconsin ("COVID-19 Pandemic"); and

**WHEREAS**, the federal, state, local and individual responses to the COVID-19 Pandemic and the uncertainty as to the effectiveness of those responses in mitigating the duration of the COVID-19 Pandemic have created economic hardship and uncertainty in the Town of Almena households and for every Town of Almena taxpayer: and

**WHEREAS**, the State of Wisconsin 2019 Act 185, enacted on April 17, 2020, is a Legislative response to the COVID-19 Pandemic: and

**WHEREAS**, Section 105(25) of Act 185 authorizes, among other things, Barron County to adopt a resolution enabling taxation districts within Barron County to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and

**WHEREAS**, on April 21, 2020, the Barron County Board of Supervisors adopted Resolution 2020-13, Resolution Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Payment Installment Due On or After April 1, 2020; and

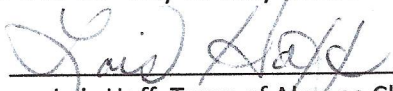
**WHEREAS**, Barron County's authorization for a taxation district to implement the above referenced waiver is contingent upon a taxation district adopting a resolution in similar form and content as to Barron County's Resolution; and

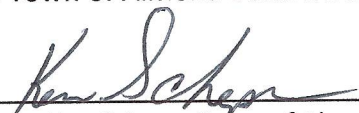
**WHEREAS**, while Section 105(25) of Act 185 allows for either a general or a "case-by-case" finding of hardship to qualify for the above referenced waiver of interest and penalties, The Town of Almena intends by this Resolution to waive interest and penalties for all property taxpayer in the Town of Almena otherwise eligible for waiver under Section 105(25) of Act 185 on a finding of general hardship based upon the economic conditions described in this Resolution, which the Town of Almena Board determines has adversely affected all taxpayers in the Town of Almena; and

**WHEREAS**, this Resolution is not intended to be construed as authorizing any "case-by-case" findings of hardship by the Town of Almena.

**NOW, THEREFORE, BE IT RESOLVED** that the Town of Almena Board of the Town of Almena finds that a general economic hardship exists in the Town of Almena due to the COVID-19 Pandemic and as a result, shall waive interest and penalties for all property taxpayers in the Town of Almena otherwise eligible for waiver under Section 105(25) of Act 185.

Adopted this 11<sup>th</sup> day of May 2020:

ATTEST:   
Lois Hoff, Town of Almena Clerk

  
Ken Scheps, Town of Almena Chair