

## EMERGENCY PROCLAMATION NO. 7

A PROCLAMATION WAIVING INTEREST AND PENALTIES ON DELINQUENT  
REAL PROPERTY TAX INSTALLMENT PAYMENTS PURSUANT TO  
2019 WISCONSIN ACT 185 TO PROVIDE RELIEF TO GREENFIELD  
PROPERTY OWNERS DURING THE COVID-19 PANDEMIC

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WHEREAS, COVID-19, a novel strain of the coronavirus, was detected in December, 2019, and has subsequently spread throughout numerous countries and the United States including Wisconsin; and

WHEREAS, the World Health Organization declared a Public Health Emergency of International Concern, and the United States Department of Health and Human Services declared a Public Health Emergency; and

WHEREAS, on March 17, 2020, the Common Council of the City of Greenfield declared the existence of a public health emergency based upon the existence of COVID-19, a novel strain of the coronavirus; and

WHEREAS, the COVID-19 pandemic has created extreme economic hardship for many individuals and businesses in the City of Greenfield and across the United States, including approximately 10 to 12 percent of the American workforce on unemployment insurance during the latter half of April, as reported by the United States Department of Labor; and

WHEREAS, those eligible for unemployment insurance receive only a fraction of their normal income and many workers may not be eligible for unemployment benefits; and

WHEREAS, Wis. Stat. §§ 74.11, 74.12, and 74.87, among other things, require and specify rules regarding interest and penalties relating to delinquent real property tax installment payments; and

WHEREAS, the Wisconsin Legislature passed, and Governor Evers signed into law as a relief effort for COVID-19, 2019 Wisconsin Act 185 (“Act 185”), which among other things, in Section 105(25), enables county boards to, by resolution, allow the municipalities within their boundaries to temporarily waive interest and penalty fees from delinquent real property tax installment payments in spite of Wis. Stat. §§ 74.11, 74.12, and 74.87, for installment payments on real property taxes due after April 1, 2020 and will last until October 1, 2020; after which interest will accrue on any delinquent payments; and

WHEREAS, pursuant to Act 185, subsequent to County approval of a resolution invoking Section 105(25) of the Act, a City must individually pass a resolution invoking the act for the waiver of real property tax interest and penalties to take effect; and

WHEREAS, on May 28, 2020, the Milwaukee County Board adopted Resolution 20-398 which authorizes municipalities to waive penalty and interest on property tax payments due and payable after April 1, 2020; and

WHEREAS, this is a trying time for Greenfield residents and much of the world and the City is doing its part to provide relief its citizens; and

WHEREAS, Wis. Stat. § 323.14(4)(b) authorizes the mayor, as chief executive officer of the City, to exercise by proclamation all of the powers conferred upon the governing body that appear necessary and expedient for the health, safety, protection, and welfare of persons and property within the City;

NOW, THEREFORE, BE IT PROCLAIMED, that I, Michael J. Neitzke, Mayor of the City of Greenfield, Wisconsin, on behalf of all of the Citizens of Greenfield and the staff of City government, hereby declare, as follows:

1. Because of the COVID-19 pandemic, the various federal laws and regulations implemented as a result of the COVID-19 pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185, I find that all property tax payers are experiencing hardship as that term is used in Section 105(25) of Act 185.

2. Pursuant to Act 185 and Milwaukee County Resolution 20-398, the City of Greenfield shall waive the penalty and interest for all taxpayers in the City of Greenfield for all property tax installment payments due and payable on or after April 1, 2020. Notwithstanding the foregoing, nothing herein waives interest and penalties for property taxes payable in 2020 for an installment payment that was due and payable prior to April 1, 2020, except as otherwise permitted under applicable law.

3. Upon ratification of this Proclamation by the Common Council, the City Finance Director is authorized to refund the amount of any penalty and interest paid between April 1, 2020 and the date of the Proclamation for any property tax payment eligible for a waiver hereunder.

4. The Finance Director is authorized and directed to upgrade the LandNav software as required under Milwaukee County Resolution No. 20-398 so that this Proclamation can be implemented.

Dated this 8th day of June, 2020.



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Michael J. Neitzke, Mayor