**ORDINANCE NO. \_\_\_\_\_ - 2020**

**AMENDING SAUK COUNTY ORDINANCE CHAPTER 2, TAXES, COLLECTIONS, AND ASSESSMENTS - SUBCHAPTER 2.200, DELINQUENT TAX, SPECIAL ASSESSMENT, AND CHARGE PENALTIES**

***Background: COVID-19 has caused economic loss and hardships for many Sauk County property owners. Pursuant to Wis. Stat. § 74.47(2), the Sauk County Board of Supervisors has authority to set the penalty on delinquent general property taxes, special assessments, special charges, and special taxes. In light of the economic hardships created by COVID-19, the Sauk County Board of Supervisors finds it is in the best interests of the property owners of Sauk County to allow the 0.5 percent per month penalty to be waived from February 1, 2020 to September 30, 2020 for the 2019 2nd installment property tax bill due and payable July 31, 2020. This does not affect accrued interest.***

***Fiscal Impact: [] None [] Budgeted Expenditure [x] Not Budgeted***

 **NOW, THEREFORE, BE IT ORDAINED**, by the Sauk County Board of Supervisors met

in regular session that Chapter 2, Sub-Chapter 2.200 of the Sauk County Code of Ordinances is amended and attached hereto as Appendix A and shall be effective upon passage.

 For consideration by the Sauk County Board of Supervisors on June 16, 2020.

Respectfully submitted,

**SAUK COUNTY EXECUTIVE & LEGISLATIVE COMMITTEE:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

TIMOTHY B. MCCUMBER, Chairperson BRANDON LOHR, Vice-Chairperson

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WALLY CZUPRYNKO MARTIN F. KRUEGER

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VALERIE MCAULIFFE

**ORDINANCE NO. \_\_\_\_\_\_ 2020**

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**SAUK COUNTY FINANCE COMMITTEE**:

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MARTIN F. KRUEGER, Chairperson RICHARD M. FLINT, Vice-Chairperson

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TIMOTHY B. MCCUMBER LYNN A. EBERL

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THOMAS D. DORNER

**Fiscal Note:**

Delinquent Taxes, Interest & Penalty paid on the 2018 taxes:

08/08/2019 (after grace period payments applied) thru 09/30/2019

|  |  |
| --- | --- |
| Delinquent Taxes | $ 831,697 |
| Interest | $ 49,300 |
| Penalty | $ 27,250 |
| TOTAL | $ 908,247 |

Interest & Penalty Total: $76,550

NOTE: This is the total collected on ALL 2018 delinquent taxes for this time period. Portions of each of these amounts were taxes that were already delinquent due to missing the 1st installment payment due 01/31/2019.

**MIS Note:**

No Impact. Waiving of the penalty is a function that is currently available in the Ascent Land Records Receipting Software.