



PRESS RELEASE

County Passes Act 185 Resolution Enabling Municipalities To Extend Certain Tax Payments' Deadline Until October 1:

For Immediate Release

The Portage County Board passed a resolution at their April 21 meeting relating to the Legislature's passage of Act 185 last week, which included a section wherein a taxing district (City, Town, Village) could pass a resolution to extend the final tax installment deadline from July 31 to October 1, 2020.

This only applies to 2019 installments due after April 1st and only to those taxpayers who have paid their first installment on time and paid that first installment in full.

There is an additional requirement in that the taxing district the property is located in must pass its own resolution in order for taxpayers in that jurisdiction to qualify. The county resolution is only an enabling authorization for taxing districts and does not extend the deadline on its own. This week, the City of Stevens Point did pass their own resolution, so certain taxpayers (see criteria above) in the City now qualify for the extension.

The county resolution also extends the "settle in full" date for municipalities and tax jurisdictions from August 20 to September 20 *regardless* of whether a taxing district passes a resolution of its own or not. What that means is the county would do a partial settlement to municipalities and tax jurisdictions on August 20 (the normal date) with only the taxes that had been collected as of July 31. Then, on September 20, the county would "settle in full" with all other taxes collected as well as delinquencies (i.e. what usually happens on August 20).

Portage County Treasurer, Pam Przybelski, is in communication with all municipalities on this subject and will assist them with any questions. The county will continue to communicate the details of this to the public between now and October 1 so that people have multiple opportunities to access this information and to reach out with any questions they might have. The county will also post information explaining this potential change for qualifying county taxpayers on the Treasurer's Office website.

The relevant language from Act 185 is copied below:

"Interest on late property tax payments. Notwithstanding ss. 74.11, 74.12, and 74.87, for property taxes payable in 2020, after making a general or case-by-case finding of hardship, a taxation district may provide that an

installment payment that is due and payable after April 1, 2020, and is received after its due date shall not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1, 2020. Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020.

A taxation district may not waive interest and penalties as provided in this subsection unless the county board of the county where the taxation district is located first adopts a resolution authorizing such waiver and establishing criteria for determining hardship, and the taxation district subsequently adopts a similar resolution. A county that has adopted a resolution authorizing the waiver of interest and penalties under this subsection shall settle any taxes, interest, and penalties collected on or before July 31, 2020, on August 20, 2020, as provided under s. 74.29 (1), and settle the remaining unpaid taxes, interest, and penalties on September 20, 2020. The August 20, 2020, settlement shall be distributed proportionally to the underlying taxing jurisdictions.”

###