

Thursday, May 14, 2020
10:00 a.m.

**DOOR COUNTY BOARD
OF SUPERVISORS**

*Door County Government Center
County Board Room (C101), 1st floor
421 Nebraska Street, Sturgeon Bay, WI*

In light of WDHS 03-24-2020 'Safer-at-Home Order' and to mitigate the impact of COVID-19 this meeting will be conducted by teleconference or video conference. Members of the public may join the meeting remotely.

To attend the meeting via computer:

Go to:

<https://doorcounty.webex.com/doorcounty/onstage/g.php?MTID=e7dcc0a6b5e2d92ec79889244c3a9e330>

Enter the password: **MAY142020CB**

To connect via phone:

Call: **1-408-418-9388**

Access Code: **961 665 290**

Special Meeting

AGENDA

1. Call Meeting to Order
2. Pledge of Allegiance to the Flag
3. Roll Call by County Clerk
4. Presentation of Agenda
5. Correspondence
6. Public Comment
7. Supervisors Response
8. Resolutions:
 - 2020-42 Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Installment Payments Per 2019 Act 185
 - 2020-43 Ratification of Order(s) of County Board Chairman and County Administrator Per Resolution No. 2020-19
9. COVID-19 Updates:
 - Public Health / EM Report
 - Re-opening Planning
 - Fiscal Projections *(to be handed out at meeting)*
10. Announcements
 - Next Regular County Board Meeting – May 26, 2020 – 10:00 a.m.
11. Meeting Per Diem Code
12. Adjourn

In compliance with the Americans with Disabilities Act, persons needing assistance to participate in this meeting, should contact the Office of the County Clerk (920) 746-2200. Notification 48 hours prior to meeting will enable the County to make reasonable arrangements to ensure accessibility to that meeting

Deviation from the order shown may occur.

Posted _____, 2020 by _____



DOOR COUNTY

Resolution No. 2020-42

Page 1 of 3

Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Installment Payments Per 2019 Act 185

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

4
5 **WHEREAS**, the federal government, state governments, and local governments are working
6 together to contain the further spread of the disease and treat existing cases; and

7
8 **WHEREAS**, on January 31, 2020, the United States Department of Health and Human Services
9 declared a Public Health Emergency, on March 11, 2020, the World Health Organization declared COVID-
10 19 a pandemic, on March 12, 2020 the Governor of the State of Wisconsin declared a Health Emergency
11 in the State ... and on March 16, 2020, the Door County Board Chairperson and Door County Administrator
12 declared a state of emergency in Door County ("County") and such declaration was ratified by the Door
13 County Board of Supervisors' adoption of Resolution No. 2020-19 on March 17, 2020, under authority granted
14 by Chapter 323, Wisconsin Statutes and Section 5.08, Door County Code; and

15
16 **WHEREAS**, the federal government has enacted various laws and regulations in response to the
17 COVID-19 Pandemic including, without limitation, the Families First Coronavirus Response Act and the
18 Coronavirus Aid, Relief, and Economic Security Act; and

19
20 **WHEREAS**, because of the COVID-19 Pandemic, on March 24, 2020, Secretary-designee Andrea Palm
21 of the Wisconsin Department of Health Services issued Emergency Order #12, Safer at Home Order ("Safer
22 at Home Order") requiring that everyone in Wisconsin stay at their home or place of residence except in
23 limited circumstances until April 24, 2020; and

24
25 **WHEREAS**, on April 16, 2020, Secretary-designee Palm extended the Safer at Home Order, with
26 certain modifications, to May 26, 2020, pursuant to Emergency Order #28; and

27
28 **WHEREAS**, the federal, state, local and individual responses to the COVID-19 Pandemic and the
29 uncertainty as to the effectiveness of those responses in mitigating the duration of the COVID-19 Pandemic
30 have created economic hardship and uncertainty in the County's business community, households
31 throughout the County and for every County property taxpayer; and

32
33 **WHEREAS**, prominent economists have predicted record level unemployment rates for the coming
34 months and this prediction suggests that County residents will also experience record level unemployment
35 rates in the coming months, and an unprecedented number of businesses and employers throughout the
36 State and in the County have been required to suspend operations; and

37
38 **WHEREAS**, in response to the COVID-19 Pandemic, the various federal laws and regulations
39 implemented as a result of the COVID-19 Pandemic, and the various emergency orders and regulations
40 implemented by state and local governments, on April 15, 2020, the Wisconsin Legislature enacted 2019
41 Wisconsin Act 185 ("Act 185"), which Governor Evers signed on April 16, 2020; and

42
43 **WHEREAS**, Section 105(25) of Act 185 authorizes, among other things, the County to adopt a resolution
44 enabling taxation districts in the County to waive interest and penalties on 2020 property tax installment
45 payments due and payable after April 1, 2020, until October 1, 2020; and

46
47 **WHEREAS**, a resolution authorizing the above referenced waiver must also establish criteria for
48 determining hardship that would qualify a property tax payer for the waiver; and

49



DOOR COUNTY

Resolution No. 2020-42

Page 2 of 3

Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Installment Payments Per 2019 Act 185

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

4
 5 **WHEREAS**, County Ordinance Number 27-83, enacted on July 27, 1983, effective August 1, 1983, and
 6 codified as Chapter 33, Door County Code imposes a penalty on delinquent general property taxes and
 7 special assessments in the amount of 0.5% per month or fraction of the month; and

8
 9 **WHEREAS**, this Resolution is intended to (1) serve as the County's enabling resolution for purposes of
 10 Section 105(25) of Act 185; (2) authorize any taxation district located in the County to waive interest and
 11 penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner
 12 consistent with Act 185 provided the taxation district adopts a similar resolution and otherwise satisfies all
 13 conditions precedent to the waiver contained in Act 185 and this Resolution; and (3) declare that all property
 14 taxpayers in the County are experiencing hardship as a result of the economic conditions associated with the
 15 COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19
 16 Pandemic, the various emergency orders and regulations implemented by state and local governments, and
 17 Act 185; and

18
 19 **WHEREAS**, while the plain language of Section 105(25) of Act 185 allows for either a general or a
 20 "case-by-case" finding of hardship to qualify for the above referenced waiver of interest and penalties, the
 21 County intends by this Resolution to authorize a taxation district to waive interest and penalties for all property
 22 taxpayers in the County otherwise eligible for waiver under Section 105(25) of Act 185 on a finding of general
 23 hardship based upon the economic conditions described in this Resolution, which the Board determines has
 24 adversely affected all taxpayers in the County; and

25
 26 **WHEREAS**, this Resolution is not intended to be construed as authorizing any sort of "case-by-case"
 27 finding of hardship by a taxation district; and

28
 29 **WHEREAS**, this Resolution is intended to allow a taxation district to waive the penalty imposed by
 30 County Ordinance Number 27-83 for property taxpayers qualifying for the waiver of interest and penalties as
 31 provided in Section 105(25) of Act 185 and this Resolution.

32
 33 **NOW THEREFORE BE IT RESOLVED** that pursuant to Section 105(25) of Act 185, the Board hereby
 34 finds and authorizes the following:

- 35
 36 1. Because of the COVID-19 Pandemic, the various federal laws and regulations implemented as
 37 a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented
 38 by state and local governments, and Act 185, the Board finds that all property taxpayers are
 39 experiencing hardship as that term is used in Section 105(25) of Act 185.
 40
 41 2. A taxation district is authorized to waive interest and penalties for property taxes payable in 2020
 42 for an installment payment that is due and payable after April 1, 2020. This Resolution authorizes
 43 a taxation district to waive interest and penalties as provided in Section 105(25) of Act 185 for all
 44 property taxpayers in the taxation district such that if a taxation district authorizes the waiver under
 45 Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district.
 46 Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation district to waive
 47 interest and penalties for property taxes payable in 2020 for an installment payment that was due
 48 and payable prior to April 1, 2020, except as otherwise permitted under applicable law.
 49
 50 3. The terms of County Ordinance Number 27-83, imposing a penalty on delinquent property tax
 51 payments, are hereby modified for purposes of implementing the terms of this Resolution and
 52 Section 105(25) of Act 185.



DOOR COUNTY

Resolution No. 2020-42

Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Installment Payments Per 2019 Act 185

ROLL CALL Board Members	Aye	Nay	Exc.
AUSTAD			
BULTMAN			
CHOMEAU			
COUNARD			
D. ENGLEBERT			
R. ENGLEBERT			
ENIGL			
FISHER			
GAUGER			
GUNNLAUGSSON			
HEIM PETER			
KOHOUT			
LIENAU			
LUNDAHL			
NORTON			
ROBILLARD			
TAUSCHER			
THAYSE			
VIRLEE			
VLIES WOTACHEK			
VOGEL			

BOARD ACTION

Vote Required: Majority Vote of a Quorum

Motion to Approve Adopted

1st _____ Defeated

2nd _____

Yes: _____ No: _____ Exc: _____

Reviewed by: _____, Corp. Counsel

Reviewed by: _____, Administrator

FISCAL IMPACT: The fiscal impact is estimated that the County's revenues could be reduced based on the collections of interest and penalties during the months of July and August 2019 by approximately \$45,000-\$50,000 by adopting this resolution. STW

Certification:

I, Jill M. Lau, Clerk of Door County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the 14th day of May, 2020 by the Door County Board of Supervisors.

Jill M. Lau
County Clerk, Door County

- 1 4. As provided under Section 105(25) of Act 185, the County shall
- 2 deviate from the settlement procedure set forth in Wis. Stat. § 74.29
- 3 and, instead the County shall settle property taxes, interest and
- 4 penalties collected on or before July 31, 2020, on August 20, 2020,
- 5 as provided under Wis. Stat. § 74.29(1), and settle the remaining
- 6 unpaid taxes, interest, and penalties on September 20, 2020. The
- 7 August 20, 2020, settlement shall be distributed proportionally to the
- 8 underlying taxing jurisdictions according to payments collected on
- 9 or before July 31, 2020.
- 10
- 11 5. Notwithstanding Wis. Stat. § 74.57, the County Treasurer is
- 12 authorized, but not required, to omit from the tax certificate
- 13 delivered to the County on September 1, 2020, all parcels of real
- 14 property for which a taxation district has waived interest and
- 15 penalties as provided in this Resolution.
- 16
- 17 6. The County Treasurer is directed to consult with the Wisconsin
- 18 Department of Revenue, all taxation districts in the County, and
- 19 corporation counsel regarding the implementation of this
- 20 Resolution and the procedures associated with, or
- 21 contemplated by, this Resolution.
- 22
- 23 7. Other County officers are authorized and directed to assist the
- 24 Treasurer in the interpretation, application and implementation of
- 25 this Resolution and Section 105(25) of Act 185.
- 26
- 27 **BE IT FURTHER RESOLVED** that all actions heretofore taken by the
- 28 Board and other appropriate public officers and agents of the County with
- 29 respect to the matters contemplated under this Resolution are hereby ratified,
- 30 confirmed and approved.
- 31

SUBMITTED BY:

David Lienau, Chairman
Door County Board of Supervisors



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ACT 185 UPDATE – SPECIFIC QUESTIONS ON PROPERTY TAX

April 23, 2020

On April 20, 2020, the Association published guidance in Q & A format regarding the changes to the property tax collection process brought about by 2019 Wisconsin Act 185 (“Act 185”). Since that time, the Association and its general counsel, von Briesen & Roper, s.c., have engaged in extensive discussions with our county treasurers to identify, review and discuss several outstanding issues associated with the new law that were not completely addressed in the previous guidance. We offer the guidance below based upon the analysis conducted by the Wisconsin County Treasurers’ Association and reviewed by our general counsel.

As indicated in previous guidance, the issues associated with Act 185 implementation are complex and different counties may choose to proceed down different paths. It is imperative that counties work closely with their treasurer, corporation counsel, administration and their municipal partners in implementing Act 185.

Q: What is the step-by-step process to implement a waiver of interest and penalties on tax installment payments due after April 1, 2020?

A: *Step One: County adopts resolution to allow installment payments to be deferred interest/penalty free until October 1, 2020. This automatically alters the August settlement from full settlement to a settlement of only those taxes paid on or before July 31, 2020, unless the county chooses to fully settle on August 20 as set forth in Wis. Stat. § 74.29.*

Step Two: Municipality adopts a similar (mirrored) resolution. This provides that all remaining installment payments are now interest free until October 1, 2020.

- *A county may have one, none or some municipalities that adopt such a resolution.*

Step Three: If Step One and Step Two occur then:

- *Interest and penalty calculation begins as of October 1, 2020, at a rate of 1% per month by statute (penalty) and potentially up to 0.5% (penalty) if the county has previously adopted the appropriate penalty ordinance.*

Step Four: Any parcel for which taxes remain unpaid at the close of business on August 31 is included in the tax certificate issued under Wis. Stat. § 74.57. Act 185 did not alter the tax certificate process or qualifications. Counties are encouraged to consider providing notice to property owners of the tax certificate process, and to otherwise review the timelines associated with the tax certificate process, to avoid confusion when the certificate issues and notice is provided to the property owners. The Association and Treasurers’ Association are working on the content of the notice and plan to distribute further information in this regard shortly.

Q: What about delinquent installments that were due before April 1 or are otherwise due before a county and municipality adopt the required resolutions?

A: *If the property is already delinquent in installments due prior to April 1, Act 185 has no impact. Act 185's authorization to waive interest and penalties only applies to installments due after April 1 for both real and personal property installment payments. Act 185 does not provide retroactive relief related to an installment due date and both the county and municipal resolutions must be in place before the installment due date for the property taxpayer to qualify for the waiver.*

By way of example, several municipalities have an installment due date of May 31, 2020, which is fast approaching. If the county adopts the authorizing resolution on May 28, but the municipality does not adopt the corresponding resolution until June 5, any payments not made by May 31 are considered delinquent and the property taxpayer will be charged interest and penalty (as applicable) retroactive to February 1, 2020.

To avoid these timing issues, we strongly encourage counties and municipalities to coordinate their resolution adoption timetables such that the resolutions are both adopted long before the due date for the next installment payment.

Q: What happens if a municipality or group of municipalities in a county all adopt a resolution authorizing the Act 185 waiver, but the county fails to adopt a resolution?

A: *Nothing – the statutory process for assessment of interest and penalties, collection and settlement will be the same in 2020 as it was in 2019. A county authorizing resolution is required and serves as an absolute prerequisite to the waiver being granted. Neither a county treasurer nor any other county officer is able to authorize the waiver – it must be authorized through county board resolution.*

Q: If a property taxpayer receives a waiver to October 1, to make payment but fails to make the October 1 payment when due, are interest and penalties calculated from February 1?

A: *No. Assuming both county and municipality have authorized the waiver and the waiver is granted, property taxpayers in that municipality have until October 1 to pay any installment due after the date of the resolutions. Act 185 specifically provides: "Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020." The interest and penalties calculation will never reach back to February 1 for qualifying installment payments that become delinquent after October 1.*

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the Village of Harrison (January and July installment (standard) municipality) adopts the similar resolution on May 12. Property taxpayer Crash Davis has paid the January 31 installment of \$500 by January 31, but chooses not to pay the \$500 installment due on July 31. Crash can pay Calumet County \$500 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is \$507.50 (1% statutory interest of \$5

plus the 0.5% County penalty of \$2.50). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

If, however, Crash did not make the required January installment payment and thereafter makes no further payments until October 1, Crash owes interest and penalties on the full amount retroactive to February 1 (nine months). In other words, the current process of calculating interest and penalties is unchanged because Crash missed a required installment before April 1 or the effective date of the authorizing resolutions.

It should also be noted that Act 185 did not alter the statutory grace period associated with the receipt of tax payments – the grace period remains in effect for payments now due on October 1.

Q: What is the process for municipalities that have adopted a multiple (three or more) installment system?

A: *As indicated above, the county in which the municipality is located must first enact a resolution authorizing a municipality to adopt a similar waiver resolution. If both resolutions are effective before the due date of an installment, any payments received by the municipality from April 1 to July 31 are interest and penalty free. Likewise, delinquent installment payments received by the county on August 1 and after will be interest and penalty free until October 1, at which point interest and penalties assessed.*

It is important to note that the collection process in multiple installment municipalities is not changed under Act 185. Until July 31, the municipality collects installment payments. Consistent with current practice, installments remaining delinquent after August 1 (including grace period), are turned over to the county for collection without regard to the original due date for the installments.

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the City of Appleton (4 installment payments) adopts the similar resolution on May 12. Property taxpayer Crash Davis chooses not to pay the \$500 tax bill on his property due on May 31 and the \$500 tax bill due on his property on July 31. Crash can pay Calumet County \$1,000 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is \$1,015 (1% statutory interest of \$10 plus the 0.5% County penalty of \$5). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

It is clear that the software programs supporting these calculations will need to be modified. It is the Association's understanding that the providers are aware of the need for changes and have indicated a desire and willingness to support the changes. If your county encounters software issues that cannot be resolved by your provider, please contact the Association or the Treasurers' Association.

Q: What happens with installment payments that are already delinquent prior to April 1 or the effective date of the county and municipal resolutions?

A: *The delinquencies remain. Act 185 did not erase existing delinquencies. Several counties have inquired about the ability to apply the Act 185 enabling resolutions retroactively to installments that were due after April 1 but before the effective date of the resolutions. Counties are encouraged to consult with corporation counsel and their municipal counterparts before giving a resolution retroactive effect as there are legal and practical consequences.*

Q: If the settlement process changes because a county adopts the Act 185 authorizing resolution, doesn't this create a cash flow issue for the county and potentially other taxing jurisdictions?

A: *Yes. With the adoption of the authorizing resolution, a county is not required to settle in full on August 20. Instead, the county settles with the underlying taxing jurisdiction only with those tax proceeds that have been collected on or before July 31. The full settlement is not required to occur until September 20.*

Even though a county receives a one-month reprieve from the full settlement obligation, there is still an 11-day gap between the date of full settlement and the tax due date. This is likely to create a short-term cash flow issue for the county. Likewise, several of the underlying taxing jurisdictions (primarily school districts) count on the August 20 full settlement for their own budgetary and cash flow purposes. Given these challenges, counties are strongly encouraged to work with their taxing jurisdictions to understand the respective cash flow challenges and determine how to conduct the settlement process. There is nothing in Act 185 prohibiting full settlement on August 20 even if a county adopts the authorizing resolution, but as noted above, this may simply exacerbate the existing cash flow issue for the county.

The Association is actively discussing these challenges with finance professionals and the state. Further information surrounding potential solutions to the problems will be coming.

Q: Where can I find additional information regarding Act 185 and the changes in the property tax collection process?

A: *The Treasurers' Association has compiled information previously discussed and distributed to its members. To access the information, please contact the Treasurers' Association's President, Val Etzel, at (262) 741-4321 or Legislative Chair, Mike Schlaak at (920) 849-1457.*

The Association has previously published guidance on Act 185 that can be accessed on the Association's COVID-19 website at covid19.wicounties.org. Please also feel free to call Kyle Christianson or Chelsea Fibert at the Association for further assistance at (608) 663-7188. Finally, you may also contact Attorney Andy Phillips, the Association's general counsel, by email at aphillips@vonbriesen.com.

COUNTY STATUS ON ACT 185 (5/8/20)

Back-Up Information to Resolution 2020-42

COUNTY	PASSED YES / NO	DATE CONSIDERED
ADAMS		Going to committee on 5/8 to decide
ASHLAND	NO	
BARRON	YES	4/21/2020
BAYFIELD	NO	
BROWN		
BUFFALO		
BURNETT		
CALUMET	NO	
CHIPPEWA		
CLARK		
COLUMBIA		
CRAWFORD		
DANE		Going to committee
DODGE		
DOOR		
DOUGLAS	NO	
DUNN	NO	
EAU CLAIRE		
FLORENCE		
FOND DU LAC	NO	
FOREST		
GRANT		
GREEN		Going to committee on 5/5 to decide
GREEN LAKE		
IOWA		
IRON		
JACKSON		
JEFFERSON		
JUNEAU		
KENOSHA		
KEWAUNEE		
LACROSSE		
LAFAYETTE		
LANGLADE	NO	
LINCOLN	NO	
MANITOWOC	YES	
MARATHON		
MARINETTE		
MARQUETTE		Going to committee on 5/11 to decide
MENOMINEE		
MILWAUKEE		
MONROE		
OCONTO		
ONEIDA		
OUTAGAMIE	YES	Going to County Board 5/12
OZAUKEE		
PEPIN		
PIERCE		
POLK		
PORTAGE	YES	4/22/2020
PRICE	NO	
RACINE		
RICHLAND		
ROCK		

COUNTY	PASSED YES / NO	DATE CONSIDERED	Back-Up Information to Resolution 2020-42
RUSK			
SAUK			
SAWYER			
SHAWANO			
SHEBOYGAN			
ST CROIX			
TAYLOR			
TREMPEALEAU	NO		
VERNON			
VILAS	NO		
WALWORTH	NO		
WASHBURN			
WASHINGTON			
WAUKESHA	NO		
WAUPACA			
WAUSHARA			
WINNEBAGO	NO		
WOOD	NO		

CHAPTER 33**INTEREST RATE AND PENALTY ON OVERDUE OR DELINQUENT
REAL ESTATE TAXES AND SPECIAL ASSESSMENTS**

- 33.01** There is hereby imposed a penalty of 0.5% interest per month or fraction of a month, in addition to the interest charged provided for by the Wisconsin Statutes and in particular section 74.80 Wis. Stats., on all overdue or delinquent real estate taxes and special assessments.
- 33.02** The County Treasurer shall exclude the additional revenue generated by the penalty provided for above from the distributions required by section 74.03 (7) and 74.031 (12) (c) and (d) of the Wisconsin Statutes.
- 33.03** This ordinance shall become effective as of August 1, 1983. (Ord. #27-83; 7/27/83)

ORDINANCE NO. 27-83

Post

CHAPTER 33 - PENALTY ON REAL ESTATE TAXES ~~PASS~~ DUE

1 AN ORDINANCE REPEALING CHAPTER 33 OF THE COUNTY CODE OF ORDINANCES
 2 RELATING TO IMPOSING A PENALTY ON OVERDUE OR DELINQUENT REAL ESTATE
 3 TAXES AND SPECIAL ASSESSMENTS AS CREATED BY ORDINANCE NO. 8-82 AND AS
 4 AMENDED BY ORDINANCE NO. 24-82 AND RECREATING CHAPTER 33.

5 The County Board of Supervisors of the County of Door does ordain
 6 as follows:

7 Chapter 33 of the Door County Code of Ordinances as enacted by
 8 Ordinance 8-82 and as amended by Ordinance 24-82 is repealed and
 9 recreated to read as follows:

10 Chapter 33 - INTEREST RATE AND PENALTY ON OVERDUE OR DELINQUENT
 11 REAL ESTATE TAXES AND SPECIAL ASSESSMENTS.

12 33.01 - There is hereby imposed a penalty of 0.5% interest per month
 13 or fraction of a month, in addition to the interest charged provided
 14 for by the Wisconsin Statutes and in particular section 74.80 Wis.
 15 Stats., on all overdue or delinquent real estate taxes and special
 16 assessments.

17 33.02 - The County Treasurer shall exclude the additional revenue
 18 generated by the penalty provided for above from the distributions
 19 required by section 74.03 (7) and 74.031 (12) (c) and (d) of the
 20 Wisconsin Statutes.

21 33.03 - This ordinance shall become effective as of August 1, 1983.

Submitted by:

FINANCE COMMITTEE

N. Herlache
 N. Herlache, Chairman
P. Johnson
 P. Johnson
V. E. Madden
 V. E. Madden

CERTIFICATION:

I, Robert Papke, Clerk of Door County hereby certify that the above is a true and correct copy of an ordinance that was adopted on the 21 day of July, 1983, by the Door County Board of Supervisors.

Robert Papke
 Robert Papke
 County Clerk, Door County

COUNTERSIGNED:

Harvey Malzahn Jr.
 Harvey Malzahn, Jr. Chairman
 Door County Board of Supervisors

BOARD MEMBERS	AYE	NAYE	ABS
ANSCHUTZ	X		
AUSTAD	X		
BOGENSCHUTZ	X		
CONLON	X		
HERLACHE	X		
JOHNSON	X		
MADDEN	X		
MALZAHN, JR.	X		
MCCORMICK	X		
MILLARD	X		
ROBERT MILLER	X		
ROGER MILLER			X
ART MUELLER	X		
NELSON	X		
OVERBECK	X		
SHARKEY	X		
WAGNER	X		
WALKER	X		
WHITFORD	X		
WICKMAN	X		
TOTALS	19	-	1

Cash Flow Analysis

Back-Up Information to Resolution 2020-42

(Based on estimates using exact inflows and outflows for each month from 2019, subtracting all tax payments made in July or August, as well as all Sales Tax revenues and LGIP inflows. Used estimates of 2020 tax settlement amounts due. Tax payments estimates in Sept are combined actual payments from July and August, of 2019, while October tax payment estimates are actual October, 2019 certificate payments.)

Option A: Settlement in full in August

	Jul-20	Aug-20	Sep-20	Oct-20
Beginning Cash Balance (A)	3,707,189	10,074,522	1,226,594	2,818,092
Average Cash Inflows - net without sales tax*, current or certificate taxes	10,885,753	2,229,240	2,066,970	2,538,896
Average Cash Outflows without tax settlement	(4,518,420)	(5,381,795)	(3,762,899)	(4,179,478)
Estimated tax payment inflows			16,287,427	157,621
Tax settlement payment		(20,500,000)	0	0
Operating Cash Inflow/(Outflow) (B)	6,367,333	(23,652,555)	14,591,498	(1,482,961)
Finance Sources/(Uses)				
Transfer In/(Out) - LGIP		17,000,000	(13,000,000)	
Debt Service				
Principal		(2,010,000)		
Interest		(185,373)		
Total Finance Sources/(Uses) (C)	0	14,804,627	(13,000,000)	0
Ending Cash Balance (A+B+C)	10,074,522	1,226,594	2,818,092	1,335,131

Option B: Partial Settlement in August, full in September

	Jul-20	Aug-20	Sep-20	Oct-20
Beginning Cash Balance (A)	3,707,189	10,074,522	1,559,995	2,818,092
Average Cash Inflows - net without sales tax*, current or certificate taxes	10,885,753	2,229,240	2,066,970	2,538,896
Average Cash Outflows without tax settlement	(4,518,420)	(5,381,795)	(3,762,899)	(4,179,478)
Estimated tax payment inflows			16,287,427	157,621
Tax settlement payment		(3,166,599)	(17,333,401)	0
Operating Cash Inflow/(Outflow) (B)	6,367,333	(6,319,154)	(2,741,903)	(1,482,961)
Finance Sources/(Uses)				
Transfer In/(Out) - LGIP			4,000,000	
Debt Service				
Principal		(2,010,000)		
Interest		(185,373)		
Total Finance Sources/(Uses) (C)	0	(2,195,373)	4,000,000	0
Ending Cash Balance (A+B+C)	10,074,522	1,559,995	2,818,092	1,335,131

*Total Sales Tax amounts removed 2,014,262

Scenarios for Act 185 Interest and Penalty Forgiveness on Property Tax Payments

- The County must enact a resolution giving the County Treasurer the authority to collect property tax payments normally thru 7/31/2020 interest free, now thru 10/1/2020 for the 2019 tax roll ONLY.
- Additionally, the Municipality within the County, must enact a similar resolution AFTER the County.
- IF BOTH HAPPEN, then:
 - Any payments received after 7/31/2020, through 10/1/2020 on the 2019 tax roll are interest/penalty free.
 - If 1st installment was not paid in full or on time and the property is already delinquent, NOTHING changes.

Scenario #1

- Aaron Rodgers property owner in the Town of Washington chooses not to pay 2nd installment tax bill of \$1,000 due 7/31/2020.
- Aaron Rodgers can pay Door County \$1,000 as long as received by 10/1/2020. IF Aaron Rodgers does not pay by 10/1/2020, the amount Aaron Rodgers owes as of 10/2/2020 is \$1,015 (1% statutory interest - \$10 & .5% County penalty - \$5), NOT reverting back to February 1st, or 1.5% for each of the 9 months.
- If Aaron Rodgers does not pay until after November 1st, the amount is \$1,030.
- NEVER will interest and penalty charges go back to February 1st, 2020 on the 2019 tax roll.

Scenario #2

- Devante Adams property owner in the Town of Brussels owes Door County \$2,000 which can be divided into 2 equal installments of \$1,000 each on January 31st and July 31st.
- Devante Adams does not pay the January 31st, 2020 payment.
- As of October 1st, 2020, Devante Adams still has not made any tax payments.
- The total amount due through the end of October with interest and penalty is \$2,270 which includes \$180 of statutory interest (1% x 9 months) and \$90 penalty (.5% x 9 months).
- The 1st installment was not paid in full or on time, the property is already delinquent, NOTHING changes in calculating interest and penalty.



DOOR COUNTY

Resolution No. 2020-43

RATIFICATION OF ORDER(S) OF COUNTY BOARD CHAIRMAN AND COUNTY ADMINISTRATOR PER RESOLUTION NO. 2020-19

ROLL CALL Board Members	Aye	Nay	Exc.
AUSTAD			
BULTMAN			
CHOMEAU			
COUNARD			
D. ENGLEBERT			
R. ENGLEBERT			
ENIGL			
FISHER			
GAUGER			
GUNNLAUGSSON			
HEIM PETER			
KOHOUT			
LIENAU			
LUNDAHL			
NORTON			
ROBILLARD			
TAUSCHER			
THAYSE			
VIRLEE			
VLIES WOTACHEK			
VOGEL			

BOARD ACTION

Vote Required: Majority Vote of a Quorum

Motion to Approve Adopted

1st _____ Defeated

2nd _____

Yes: _____ No: _____ Exc: _____

Reviewed by: _____, Corp. Counsel

Reviewed by: _____, Administrator

FISCAL IMPACT: The fiscal impact for the temporary furlough is estimated to be a decrease of \$107,000.00 in the salary and wages expenses. No fiscal impact for the Work-Share Plan. STW

Certification:

I, Jill M. Lau, Clerk of Door County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the 14th day of May, 2020 by the Door County Board of Supervisors.

Jill M. Lau
County Clerk, Door County

1 **TO THE DOOR COUNTY BOARD OF SUPERVISORS:**

2

3 **WHEREAS**, Resolution No. 2020-19, adopted March 17, 2020,

4 provided in pertinent part, that "... the Door County Board of

5 Supervisors hereby vests Door County Board Chairperson and Door

6 County Administrator with the general authority to order, subject to

7 ratification if practicable, whatever is necessary and expedient for the

8 health, safety, protection, and welfare of persons and property within

9 Door County in the emergency; and

10

11 **WHEREAS**, Since March 21, 2020, the County Administrator and

12 County Board Chairperson have authorized the following:

- 13 ❖ Temporary Special COVID-19 Furlough, Layoff, Recall Policy [attached];
- 14 ❖ Implementation of a temporary furlough of certain positions, effective April 27, 2020 through May 24, 2020; and
- 15 ❖ Work-Share Plan Wis DWD UID [approval attached].
- 16 ❖ Donation of \$500 from Fidar Technologies to Register of Deeds, to be give to charity of choice [Door County Meals Cooperative]

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23 **NOW, THEREFORE, BE IT RESOLVED**, That the Door County

24 Board of Supervisors hereby ratifies each of the above listed actions

25 authorized by the County Administrator and County Board

26 Chairperson.

SUBMITTED BY:

David Lienau, Chairman
Door County Board of Supervisors

Ken Pabich
County Administrator

County of Door			
Issue Date: April 27, 2020	Revision Update(s):	Total Pages: -2-	Temporary Special COVID-19 Furlough, Layoff, and Recall.
Special Instructions: This policy shall run concurrently with Wisconsin's Safer at Home Order and may be extend up to 30-days past the end of the Order to allow for safe and efficient re-opening.			

Purpose and Intent

1. To address the adverse (including financial and operational) impacts arising from the COVID-19 pandemic and ensure Door County's operations continue to be performed efficiently and with minimal disruption.
2. This policy is intended to be, and should be interpreted as if it is, in compliance with all employer obligations under applicable federal and state laws. This includes, but is not limited to, Section 108.062, Wisconsin Statutes.

Employment Options

A. Essential

Employee's work considered part and parcel of essential operations and maintains normal hours.

Benefit Impact: None

B. Work from Home Regular scheduled hours

Employee that has the ability to work from home and maintains normal hours.

Benefit Impact: None

C. Furloughs

1. Furlough-Reduced Hours (Work-Share Program)

An employee who, for reasons related to the Covid-19 pandemic, has a reduction in the amount of work with a corresponding reduction in hours and pay. The reduction of hours may be up to 60% of the employee's normal hours per week. The schedule is to be determined by the Department Head and Human Resource Director.

Benefit Impact: Under the Work-Share Program the County shall maintain coverage under any existing retirement plan and health insurance coverage under the same terms and conditions, including any particulars of coverage and percentages contributed by the County and employee for the costs.

2. Furlough - No Hours (Work-Share Program)

An employee who, for reasons related to the Covid-19 pandemic, has no work that can be done under the options above. The employee does not have work (short term) but is expected to return to work after Wisconsin's Safer at Home Order expires.

Benefit Impact: Under the Work-Share Program the County shall maintain coverage under any existing retirement plan and health insurance coverage under the same terms and conditions, including any particulars of coverage and percentages contributed by the County and employee for the costs.

3. Furlough Details

- a. As much prior notice as is feasible will be given to furloughed employees to allow them to plan ahead.
- b. Non-exempt FLSA Employees – may be furloughed in daily or one-week increments.
- c. Exempt FLSA Employees – may only be furloughed in one-week increments.
- d. Employees (exempt and non-exempt) on furlough shall not perform any work unless called-in. If called-in, employee will be paid only for hours actually worked.
- e. Accrued Paid Time Off Use – No paid time off (e.g., administrative leave, compensatory time, earned unused sick leave, paid holidays, personal days, PTO, or special paid leave) is available for use during a furlough.
- f. Overtime and Compensatory Time – The terms and conditions of the FLSA, and County policies, will control the payment of overtime and accrual / use of compensatory time. Furloughs are not considered hours worked for the purposes of overtime and compensatory time.
- g. Wisconsin Retirement System – County and employee actual dollar (not percentage) contributions may be impacted by the reduction of hours worked and corresponding reduction in reportable earnings.
- h. Dates – Employee anniversary date, fringe benefit calculation dates, performance review date, and compensation plan advancement date will not be impacted by furloughs.
- i. Miscellaneous Fringe Benefits-Life Insurance and accrual of paid time off will not be impacted by furloughs:

D. Layoff

1. An employee who has no work (short or long term) will be subject to layoff.
2. With a layoff, there is no reasonable expectation of return or recall, even after Wisconsin's Safer at Home Order expires.
3. A layoff is a separation from employment and will be treated as such, consistent with the Door County Employee Handbook and Door County Administrative Manual.
4. An employee who is laid-off is no longer eligible for benefits, except as otherwise provided by state or federal law.
5. Door County will communicate information about an impending layoff as soon as possible considering the organizations interests and compliance with state and federal notice requirements.

**Department of Workforce Development
Unemployment Insurance Division**

Employer Service Team
P.O. Box 7942
Madison, WI 53707

Attachment to Resolution 2020-43

Work-Share Plan Approved

Telephone: (608) 261-6700
Fax: (608) 327-6158
Email: taxnet@dwd.wisconsin.gov

Date: April 28, 2020

COUNTY OF DOOR
ATTN: PAYROLL DEPT
421 NEBRASKA ST
STURGEON BAY, WI 54235-2249

UI Account No.: 692014-000-0
Plan Number: 10171

WORK-SHARE PLAN APPROVED

Your application, dated 04/27/2020, for participation in Wisconsin Work-Share Program has been approved by the department. This approval is pursuant to Section 108.062 of the Wisconsin Statutes.

The effective period of your company's participation in the *Work-Share Program* is from 05/03/2020 through 05/24/2020 during which the members of the Administrative Staff work unit will be affected by a 50% reduction in hours. Any modifications to your *Work-Share Plan* as approved will require a *Modified Plan Application*, which must be submitted to the department for approval prior to implementing any modifications to the plan.

You may terminate your *Work-Share Plan* prior to the end of the effective period, noted above, by filing a notice of termination with the department. The termination will take effect on the second Sunday following the receipt of the termination notice by the department *unless* the notice specifies that the program will terminate on a date after the second Sunday and prior to the date that your plan is scheduled to expire, which is noted above.

The department may revoke the approval of your *Work-Share Plan* prior to the end of the effective period for good cause; this would include:

- Conduct that tends to defeat the purpose and effective operation of the plan,
- Failure to comply with the requirements of the Work-Share law or the Work-Share Plan, or
- An unreasonable change to the productivity standards of the employees included in the Plan.

Thank you for participating in the *Wisconsin Work-Share Program*. Should you have any questions or concerns, please contact Joshua Nissen by phone at (608) 264-8797 or by email to Joshua.Nissen@dwd.wisconsin.gov if you have any questions about this decision.

**Department of Workforce Development
Unemployment Insurance Division**

Employer Service Team
P.O. Box 7942
Madison, WI 53707

Attachment to Resolution 2020-43

Work-Share Plan Approved

Telephone: (608) 261-6700
Fax: (608) 327-6158
Email: taxnet@dwd.wisconsin.gov

Date: April 28, 2020

COUNTY OF DOOR
ATTN: PAYROLL DEPT
421 NEBRASKA ST
STURGEON BAY, WI 54235-2249

UI Account No.: 692014-000-0
Plan Number: 10172

WORK-SHARE PLAN APPROVED

Your application, dated 04/27/2020, for participation in Wisconsin Work-Share Program has been approved by the department. This approval is pursuant to Section 108.062 of the Wisconsin Statutes.

The effective period of your company's participation in the *Work-Share Program* is from 05/03/2020 through 05/24/2020 during which the members of the Administrative Staff Group 2 work unit will be affected by a 20% reduction in hours. Any modifications to your *Work-Share Plan* as approved will require a *Modified Plan Application*, which must be submitted to the department for approval prior to implementing any modifications to the plan.

You may terminate your *Work-Share Plan* prior to the end of the effective period, noted above, by filing a notice of termination with the department. The termination will take effect on the second Sunday following the receipt of the termination notice by the department *unless* the notice specifies that the program will terminate on a date after the second Sunday and prior to the date that your plan is scheduled to expire, which is noted above.

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- Conduct that tends to defeat the purpose and effective operation of the plan,
- Failure to comply with the requirements of the Work-Share law or the Work-Share Plan, or
- An unreasonable change to the productivity standards of the employees included in the Plan.

Thank you for participating in the *Wisconsin Work-Share Program*. Should you have any questions or concerns, please contact Joshua Nissen by phone at (608) 264-8797 or by email to Joshua.Nissen@dwd.wisconsin.gov if you have any questions about this decision.

Work-Share Fact Sheet

Work-Share avoids layoffs, allowing workers to remain employed & employers to retain trained staff during times of reduced business activity.

Topics: [Overview](#) | [Who pays for benefits?](#) | [What is required?](#) | [What is a plan?](#) | [Employee benefits?](#) | [Train staff?](#) | [How to apply?](#) | [Questions?](#)

Work-Share Frequently Asked Questions

Overview:

- This fact sheet provides general information for employers interested in participating in the Work-Share Program. This is not a guarantee of eligibility.
- The following Work-Share rules apply to plans through December 31, 2020.
- The Work-Share Program (also called Short-Term Compensation or STC), is designed to help both employers and employees.
- Instead of laying off workers, a qualified employer can plan to reduce work hours for at least two employees.
- Workers whose hours are reduced under an approved Work-Share plan receive unemployment benefits that are pro-rated for the partial work reduction.

Who pays for the benefits?

- Under the CARES Act, once your plan is approved, the federal government will pay for 100% of the unemployment benefits paid through the Work-Share plan.
- Employer's future tax rates will not be impacted by Work-Share benefits paid to employees in the program during the effective duration of the CARES Act.

What is required to create a Work-Share plan?

- Must include a minimum of at least 2 Wisconsin employees.
- The reduction of hours will be a set percentage of at least **10% but not more than 60%** of the normal hours per week of each employee and will remain consistent every week.
- Participating employees must be regularly employed by the employer.
- **Full-time, part-time, salaried and exempt employees can participate.**
- Reduction in hours is calculated against an individual's normal weekly work hours which cannot exceed 40 hours in a week for calculation purposes even if a salaried employee typically works more than 40 hours.
- Seasonal, temporary, or staff employed on an intermittent basis are excluded.
- Only employees that have been employed by the employer for a period of at least three months on the effective date of the Work-Share Program can be participants.

****DWD may cancel the plan if the employer deviates from the plan.**

Note: Employers without a Work-Share plan can still choose to reduce the hours of their employees. Employees may still be eligible for partial unemployment benefits.

What is a Work-Share plan?

[Back-Up Information to Resolution 2020-43](#)

- Before participating in a Work-Share Program, an employer must submit and have a plan approved by the Department of Workforce Development.
- As part of the plan submittal, the employer must designate employees who are participating in the plan.
- A plan can be in effect for a total of six months in any five-year period. An employer can have multiple plans.
- The plan should include information on how employees will be notified of changes in their work schedules. If it is not possible to give notice, the plan submitted to the department must include an explanation of why it is not possible to give the employee's notice of the changes in their work schedules.
- The program is intended to avoid layoffs. Employers will be asked to estimate the number of layoffs that would occur without implementation of the plan.

How will employees benefit from the program?

- The employees of participating employers will receive an amount equal to the employee's regular benefit amount multiplied by the employee's proportionate reduction in hours worked for that week as a result of the Work-Share Program.
- If the plan includes **more than 32 hours of work, or more than \$500 in wages**, the employees may still be entitled to Work-Share benefits when they might otherwise be ineligible for unemployment benefits.
- The employer must maintain coverage under any **defined benefit or defined contribution** retirement plan for employees who receive these benefits under the same terms and conditions as if the employees were not included in the program.
- The employer must maintain any **health insurance coverage** in place under the same terms and conditions as if the employees were not included in the program.
- The reduction in hours will help avoid layoffs for some of the workers.
- Employees under an approved plan file an application and weekly certifications just as if they were filing for regular unemployment benefits.
- Employees under an approved plan will not need to register for work or conduct a work search while in the plan. However, employees must be available for work with the employer participating in the Work-Share Program should the employer need extra hours beyond what is anticipated in the Work-Share Plan.
- Work-Share plan employees who are eligible for benefits in a week are also eligible for the additional \$600 per week under the Federal Pandemic Unemployment Compensation program from week ending 4/4/2020 through 7/25/2020.

Work-Share Application Packet

- [Application Letter](#)
- [Plan Application Form](#)
- [Fact Sheet for Employers](#)
- [Fact Sheet for Employees](#)

Work-Share Resources

- [Wis. Stats. § 108.062](#)

Can I use this program to train staff and improve staff skills?

- A plan can include employer sponsored training to enhance job skills.
- The employees in a work unit may participate in training funded under the federal Workforce Innovation and Opportunity Act without affecting availability for work, subject to the approval of the department.

How to apply?

Back-Up Information to Resolution 2020-43

- Fill out the Work-Share Plan Application, [form UCT-17434-E](#), and:
 - Send by **mail** to:
 - DWD-Unemployment Insurance
 - Employer Service Team
 - P.O. Box 7942
 - Madison, WI 53707
 - Or **Fax** to:
 - (608) 267-1400
 - Or **Email** to:
 - taxnet@dwd.wisconsin.gov

Note: If sending via email, you should encrypt the Work-Share Application before sending.

To encrypt the Work-Share Application in Microsoft Word, use the "Protect Document – Encrypt with Password" option from the "File" menu. If you're using an Excel file for your participant list, the process is the same, but the button will read "Protect Workbook" instead of "Protect Document".

Once you have emailed us the encrypted document, you can send us the password from a subsequent email, or over the phone to ensure the information remains protected.

Work-Share Frequently Asked Questions

[Expand All](#) | [Collapse All](#)

How does an employer apply for the Work-Share program?	+
How should I submit my application?	+
When will a plan go into effect and how long does it take to process an application?	+
I no longer need my Work-Share plan, how do I terminate my plan?	+
Can I submit more than one plan?	+
Who can be included in my plan?	+
Will an employee in a Work-share plan still receive the additional \$600 CARES Act payment? Is this payment also pro-rated?	+
How do our employees file for Work-Share benefits?	+
How do I report our employees' hours worked?	+
After our plan is approved and we have questions on individual benefits, who do we contact?	+

More questions?

- For additional questions, contact the DWD-Unemployment Insurance Employer Service Team at taxnet@dwd.wisconsin.gov.



350 Research Parkway
Davenport, IA 52806
800.747.4600

Back-Up Information to Resolution 2020-43

Dear Carey Petersilka,

Over the past month, we have witnessed some inspiring events of collaboration, ingenuity and hard work by our county partners. Our country and entire planet are dealing with a situation no one could have expected, but at the same time there are industries and services that do not have the option of shutting down. If they did, we would find the nation and its population in even worse circumstances.

The responsibilities that your office and the county provide are one of those essential services that people depend on. As your land records vendor, we are incredibly honored to call all of you our partners. You understand the impact of halting the recording of documents and you have found ways to keep functioning, while still protecting your staff and constituents. And we are here with you every step of the way to help your staff work remotely and implement technology to make your office function with minimal public interaction.

To thank you for your efforts and partnership, we are offering a donation of \$500 to the local charity of your choice. In these trying times, we believe it's important to give back and support the communities who are so vital to our customers. In the end, your communities are also part of our communities. We encourage you to promote and share with them everything that you and your office has accomplished.

Please, give us the donation details for the charity you'd like us to send the check to by contacting Jean Roos at JeanR@Fidlar.com or 563-345-1285. Checks will be distributed as quickly as possible, but because we are working remotely, please be patient as we process the checks.

Thank you and stay safe,

A handwritten signature in black ink, appearing to read 'ER', with a long horizontal line extending to the right.

ERNEST RIGGEN
Owner
563-345-1253 | Office
309-236-1872 | Cell
ErnieR@fidlar.com

A handwritten signature in black ink, appearing to read 'Dave', with a large, circular flourish at the end.

DAVE STEIL
Owner
563-345-1231 | Office
563-343-2198 | Cell
DaveS@fidlar.com

Door County Covid-19 Reopen and Return to the Workplace Plan

- I. Prior to Reopening
 - a. Assessment of Risk
 - b. Workplace Preparation
 - c. Determination of Who May/Should Return to the Workplace
 - d. Determination of When to allow Employees to Return

- II. Procedures Upon Reopening
 - a. Communicating the Reopening Date
 - b. Communicating Policy/Procedure for Employee Return
 1. In-person attendance / "Work-From-Home"
 2. Screening employees prior to entry
 3. Requirements
 - (a) Facemasks
 - (b) Social Distancing
 - (c) Meeting with the Public
 4. High-Risk employees
 - (a) Older
 - (b) Pregnant
 - (c) Serious Underlying Conditions
 5. Cleaning/Hygiene
 - (a)
 6. Employee Leave Policies
 7. County-owned vehicles

- III. Ongoing Procedures Following Reopening
 - a. Screening
 - b. Interaction with the Public
 - c. How work is done
 1. In person / Virtual Meetings
 2. Out-of-County / Out-of-State Travel
 3. Methods of Communication

- IV. "Re-Exit" Plan
 - a. Employees need to feel confident that you have a plan should a new surge in COVID-19 infections occur.
 1. Develop a Communication Plan
 - b. Make clear what the triggers and responses will be.
 - c. Those plans will be predicated on a continual (re)evaluation of different workplace scenarios.
 1. For example, what will the response be when an employee has COVID-19, the building affected will temporarily close for cleaning.
 2. Monitor the Workplace for Symptoms