

LEGAL UPDATES

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## Service

Tax

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## 2019 Wisconsin Act 185: Property Tax Provisions

On April 15, 2020, Governor Evers signed into law the 2019 Wisconsin Act 185 with bipartisan support, a state response to the COVID-19 pandemic enacting certain provisions implemented in previously issued emergency orders. Several of the provisions focus on easing burdens imposed on healthcare providers and accessing federal funding impacting the healthcare industry. Key provisions relate to healthcare regulatory, health insurance, unemployment, K-12 education, food and personal care return, and property tax.

The Act contains several items affecting property tax in Wisconsin.

### **Authority to waive penalties for late property tax payments**

Act 185 includes several provisions relating to property tax administration, collection and appeals. Perhaps the most significant of these provisions is the potential relief afforded taxpayers who, in 2020, have been paying their 2019 tax bill in authorized installments. Paragraph (2) of Section 105, “nonstatutory provisions,” allows taxation districts to waive interest or penalties for late installment payments provided: (1) the district makes a general or case-by-case finding of hardship; and (2) the county in which the district is located has adopted a resolution allowing for the waiver of interest and penalties. Act 185 also provides that appeals of taxpayers will not be dismissed for failure to timely pay their 2019 taxes provided that such taxes are paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020.

### **Comprehensive CARES Act and COVID-19 guidance.**

Husch Blackwell’s CARES Act resource team helps clients identify available assistance using industry-specific updates on changing agency rulemakings. Our COVID-19 response team provides clients with an online legal Toolkit to

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address challenges presented by the coronavirus outbreak, including rapidly changing orders on a state-by-state basis. Contact these legal teams or your Husch Blackwell attorney to plan a way through and beyond the pandemic.