

Regular Board Meeting

June 2, 2020

Meeting called to order at 7:00 p.m. by Village President Dennis Manthei. Trustees present: Brown, Hennessey, Lautz, Leicht, and Schumacher. Absent: Trustee Wee. Also present: Public Works Director Loren Schwier, Police Chief Jeremy Randall, Recreation Director Tony DeGaetano, Village Attorney Bryant Klos, Tim Degenhardt, and Village Administrator Teresa DeLong.

Public Comment

Tim Degenhardt, 165 Clark Street South, appeared before the Board to encourage the passage of proposed Ordinance No. 495 Amendment to Nuisance Ordinance. Mr. Degenhardt stated he was present at the June 5, 2018, Village Board meeting when Ordinance No. 483 was passed, and that Ordinance is not working to accomplish clean-up of the residence across the street from him.

Minutes

Motion by Trustee Leicht, seconded by Trustee Lautz to approve the minutes of the May 19, 2020, Regular Board meeting as written. Roll call vote: Unanimous aye.

Claims

Claims from the following funds were presented for payment:

<u>General Fund:</u>	\$16,369.13
<u>Water Utility:</u>	\$7,482.67
<u>Sewer Utility:</u>	\$14,278.96
<u>Storm Water Utility:</u>	\$813.73

Motion by Trustee Leicht, seconded by Trustee Schumacher to approve the payment of all claims as listed. Roll call vote: Unanimous aye.

Resolution 2.20 – 2020-2021 Alcohol License Fees Revision

Motion by Trustee Lautz, seconded by Trustee Hennessey to approve Resolution 2.20 2020-2021 Alcohol License Fees Revision. Roll call vote: Unanimous aye. Motion approved.

WHEREAS, on March 17, 2020, the State of Wisconsin Department of Health Services issued Emergency Order #5 Prohibiting Mass Gatherings of 10 People or More; and

WHEREAS, included in Emergency Order #5 was a provision effective at 5:00 p.m. on Tuesday, March 17, 2020, all bars and restaurants shall close in the State of Wisconsin, except restaurants may remain open for take-out or delivery service only; and

WHEREAS, on or about April 23, 2020, the La Crosse City/County Tavern League submitted a written request to the Village Board of Trustees asking the Board to

consider lowering the renewal of existing Class B Liquor Licenses to \$50.00, which is the lowest amount allowed by Wisconsin State Statutes, waiving the renewal fee for Class B Beer Licenses, waiving the renewal fees for any amusement licenses, waiving renewal fees for existing operator's licenses, waiving the renewal fee for any municipal business or cabaret license, and waiving license holds due to monies owed to municipalities; and

WHEREAS, the Village Board of Trustees reviewed the request at its regular meeting on Tuesday, May 19, 2020, and, by a vote of five – aye, one – nay, and one - absent to waive ninety (90) days of the renewal fees for Class B Liquor, Class B Beer, coin amusement, and dance licenses for the 2020-2021 renewals only.

NOW, THEREFORE, BE IT RESOLVED that the Village of West Salem Board of Trustees hereby authorizes the Alcohol License Fees adopted on November 5, 2019, by Resolution 16.19 Village of West Salem Fee Schedule be revised for the 2020-2021 Licensing year only as follows:

Alcohol License Fees:

Temporary Operator	\$10.00 Each
Provisional Operator	\$5.00 Each
Operator	\$15.00 Annual
“Class A” Liquor	\$350.00 Annual
Class “A” Beer	\$100.00 Annual
“Class B” Liquor	\$263.70 Annual
Class “B” Beer	\$75.34 Annual
Class “C” Liquor	\$75.34 Annual
Class “D” Liquor	\$10.00 Annual
Wholesaler’s Fermented Malt Beverage	\$10.00 Annual
Temporary Class “B” Beer (Special Event, Picnic)	\$10.00 Per Event
Outdoor Alcohol Beverage Garden Permit	\$300.00 Each
“Reserve Class B” Liquor	\$10,000.00 Each
Publication Fee	\$20.00 Annual
Late Fee	\$25.00 Per License
Background Check	\$7.00 Per License

Coin Machines, Juke Box/Pinball Machines:

License Fee	\$7.53 Annual
Penalty	\$ 5.00 - 50.00 Per Machine

Dance License:

Fee	\$3.77 Annual
Penalty	\$10.00-50.00 Each

DATED this 2<sup>nd</sup> day of June, 2020.

/s/ \_\_\_\_\_  
Dennis Manthei, Village President

(SEAL) /s/ \_\_\_\_\_  
Teresa L. DeLong, Village Administrator

Resolution 3.20 – Authorization for La Crosse County to Waive Interest and Penalties on Property Tax Payment Installments Due on or After April 2, 2020

Motion by Trustee Leicht, seconded by Trustee Brown to approve Resolution 3.20 as written. Roll call vote: Unanimous aye. Motion approved.

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

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

WHEREAS, on January 31, 2020, the United States Department of Health and Human Services declared a Public Health Emergency, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic, on March 12, 2020, the Governor of the State of Wisconsin declared a Health Emergency in the State, and on March 19, 2020, La Crosse County (the “County”) declared a state of emergency under authority granted by Wis. Stats. Chap. 323; and

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

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

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

WHEREAS, in response to the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, and the various emergency orders and regulations implemented by state and local governments, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 (“Act 185”), which Governor Evers signed on April 16, 2020, and which authorizes, among other things, the County to adopt a resolution enabling taxation districts in the County to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and

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

WHEREAS, the County’s authorization for a taxation district to implement the above-referenced waiver is contingent upon a taxation district adopting a resolution in similar form and content as to the County’s resolution; and

WHEREAS, County Ordinance Section 4.05 imposes a penalty on delinquent general property taxes, special assessments, special charges, and special taxes in the amount of 0.5% per month or fraction of the month; and

WHEREAS, this Resolution is intended to:

(1) serve as the County’s enabling resolution for purposes of Section 105(25) of Act 185;

(2) authorize any taxation district located in the County to waive interest and penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner consistent with Act 185 provided the taxation district adopts a similar

resolution and otherwise satisfies all conditions precedent to waiver contained in Act 185 and this Resolution; and

(3) declare that all property taxpayers in the County are experiencing hardship as a result of the economic conditions associated with 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; and

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

WHEREAS, this Resolution is not intended to be construed as authorizing any sort of “case-by-case” finding of hardship by a taxation district; and

WHEREAS, this Resolution is intended to allow a taxation district to waive the penalty imposed by County Ordinance Section 4.05 for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution.

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 105(25) of Act 185, the Village Board of Trustees for the Village of West Salem hereby finds and authorizes the following:

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, the La Crosse County Board finds that all property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.
2. A taxation district is authorized to waive interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020. This Resolution authorizes a taxation district to waive interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the taxation district such that if a taxation district authorizes the waiver under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district. Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation district to waive 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. The terms of La Crosse County Ordinance Section 4.05 imposing a penalty on delinquent property tax payments are hereby modified for purposes of implementing the terms of this Resolution and Section 105(25) of Act 185.
4. La Crosse County will continue to follow the settlement procedure set forth in Wis. Stat. Sec. 74.29 and will pay in full all property taxes to all of the underlying taxing jurisdictions on August 20, 2020.
5. Notwithstanding Wis. Stat. § 74.57, the County Treasurer is authorized, but not required, to omit from the tax certificate delivered to the County on

September 1, 2020, all parcels of real property for which a taxation district has waived interest and penalties as provided in this Resolution.

6. The County Treasurer is directed to consult with the Wisconsin Department of Revenue, all taxation districts in the County, and corporation counsel regarding the implementation of this Resolution and the procedures associated with, or contemplated by, this Resolution.
7. Other County officers are authorized and directed to assist the Treasurer in the interpretation, application and implementation of this Resolution and Section 105(25) of Act 185.

DATED this 2<sup>nd</sup> day of June, 2020.

/s/ \_\_\_\_\_

Dennis Manthei, Village President

(SEAL)

/s/ \_\_\_\_\_

Teresa L. DeLong, Village Administrator

Ordinance No. 495 – Amendment to Nuisance Ordinance

Motion by Trustee Hennessey, seconded by Trustee Leicht to approve Ordinance No. 495 as presented. Roll call vote: Unanimous aye. Motion approved.

Motion by Trustee Leicht, seconded by Trustee Lautz to adjourn the meeting at 7:30 p.m. Approved by voice vote.

Teresa L. DeLong, Village Administrator