



From the Desk of Executive Director By: Richard J. Stadelman

DOR proposal to County Wide Assessment

On Friday, December 18, 2009, the Wisconsin Towns Association board of directors voted unanimously to oppose the Wisconsin Department of Revenue (DOR) proposal to create a county assessment of real and personal property system. The WTA board did vote to work over the next year with other organizations such as the Wisconsin Association of Assessing Officers (WAAO); League of Wisconsin Municipalities to look at issues raised by the DOR.

First, the WTA board of directors believes the creation of county assessment is taking away local control of towns, villages, and cities, which is a basic principle of local government. Local control has proven history of controlling costs and delivering services that the local electors desire. Moving the local assessment to a county bureaucracy also imposes greater burdens on individual property owners by forcing them to work with a county staff rather than locally elected or hired assessment officials. Board of review procedures will be moved from the local community to a county courthouse site.

Second, the costs of implementation of a county system will be far in excess of town, village, and city assessment for most communities. DOR has estimated that the costs of the county assessment system will be at least \$25 per parcel or more. This is compared to many towns and villages that have less than \$10 per parcel costs at the present time. Just spending more money does not mean that the assessments will be better.

Third, the DOR proposal provides that the increased costs to the county will be an exception to the county levy limits which will mean that the county property tax will be increased to implement this proposed change.

Increasing property taxes for a new assessment system is not acceptable to most property owners at a time when property taxes continue to rise due to cuts in state aids to municipalities and counties and increasing school property taxes in most parts of the state.

Third, the shift to a county assessment system does not insure a better understanding of the property assessment system an argument made by the DOR. While the current system of local assessment and state equalization between municipalities may not be understood by many property owners, it is a system that is not necessarily better understood if assessment is done at the county level. In fact there still will be a need for state oversight of counties.

There are many more objections and concerns to the DOR proposal, as I noted in last month's WTA magazine. However, the WTA board of directors believes that studying over the next year some of the issues raised by DOR with other interested stakeholders such as assessors and other municipal groups is appropriate. For example, the DOR argues that assessor certification requirements and performance standards should be increased. At the same time the DOR has never revoked or suspended any assessors in the past who have not performed to state standards. Setting realistic certification standards and performance standards can be done while retaining local assessment. There is no need to take away local control to achieve this goal.

DOR argues that "single value" assessment will be better understood by taxpayers and will eliminate the need for a state level equalization process. The question is should "single value" assessment be

realistically implemented at the county level? What about the need for equalization between counties or at a minimum oversight by the state over county assessment? What protections will individual towns, villages, and cities have to protect their taxpayers from inequities between the various jurisdictions when assessment is handled at the county level? If single value assessment is of importance, why can't it be implemented at the town, village, and city level?

DOR has argued that the current system is not always uniform between taxpayers. The DOR proposes that the county must perform physical inspections of all properties at least once in every five years. If more frequent revaluations (with actual inspections of all properties) is important, why can't local assessors perform these revaluations? If the current state standards under Sec. 70.05 of Wis. Statutes are not ensuring uniformity why not tighten these standards under local assessment system? {Note Sec. 70.05 of Wis. Statutes requires that local assessments must have major classes within 10% of full value and each other major class at least once every four years, but then the state law does not truly enforce this requirement through state ordered reassessments until the eighth year.}

DOR has argued that local Boards of Review (BOR) have not been conducted according to state law. What errors have been made at local BOR that can't be corrected by training, which is currently required for one member at once every two years? What insures that County BOR will be a better system? Would training of additional members of the local BOR address the concerns of DOR?

DOR has argued that use of automated collection and analysis of assessment data that is consistent with industry standards will improve efficiencies in assessment practices and provide more equitable assessments. Most assessors currently have automated

(although different software) for making sales analysis. If the state believes that sales data analysis should be done more uniformly, why can't the state set assessor practices and standards that meet minimum expectations? If software is available on the competitive market that meets these standards, why can't local assessors make the decision as to what software they want to use rather than dictate one statewide system? If the state is proposing one uniform computer data base system for county assessment, are all counties prepared to handle the system?

There are other issues that our Association is willing to study over the next year to assure property owners that assessment practices across the state are equitable and efficient for all. However, we believe that if practices warrant change they can be implemented through local assessment rather than mandated county assessment. Again our Association proposes that all interested stakeholders be involved in this study rather than introducing a bill to force counties to implement the wish list of the DOR. Those most directly involved in the current system should have an opportunity to dialogue with the DOR on possible changes. While the DOR has held open town hall meetings in the last month on their proposal, there has been no indication from the DOR or the Secretary that anything less than county assessment is acceptable to the DOR.

The DOR proposal has been drafted as a bill draft and can be accessed by linking to the draft through our Association website (the WTA website is on the front cover of this magazine). To date, no actual bill has been introduced into legislation. Our Board of Directors has a face to face meeting with the Secretary of Revenue on Friday, January 8, 2010, to express our position and discuss the matter further. This proposal will take legislative action to change state law. We suggest that towns and villages contact their state legislators and let them know what your

position on the DOR proposal is. We have already received several resolutions from member towns and villages expressing their opposition to the county assessment concept. We have had other member towns and villages ask our Association to provide a sample resolution in opposition to the DOR proposal. Following this article is a sample resolution that your town or village can use as a guide. Please feel free to modify anything or add any points that your town or village boards believe are appropriate to state your position on this issue.

We urge your town or village to send a copy of the resolution to your State Representative and State Senator and please send a copy to our office in Shawano at W7686 County Road MMM, Shawano, Wis. 54166. We will keep you updated on the progress of the proposal both in this magazine and on-line at our website. We also will be discussing the issue at the WTA 2010 District meeting as noticed later in this magazine.

Government Accountability Board Early Voting Decision

On Thursday, December 17, 2009, the Wisconsin Government Accountability Board (GAB) held a public hearing on the staff recommendations regarding "early voting." The GAB staff had held numerous listening sessions earlier this year on three options for implementing early voting in Wisconsin. The Option A proposed county or regional level early voting sites. Option B was to authorize municipalities (including towns) to establish early voting sites at the discretion of the municipalities. Option C was to streamline absentee voting in a variety of ways including moving the in-person absentee voting deadline to 5:00 p.m. on Friday before a Tuesday election.

The GAB staff recommended the GAB adopt a modified Option C to streamline the absentee voting procedures, but to not move the deadline to 5:00 p.m. on Friday

before an election, but instead retain the current law of 5:00 p.m. on the day before the election.

Many clerks either appeared or provided written comments on the options and recommendation. The GAB (which are six retired Court of Appeals Judges) appointed by the Governor and confirmed by the State Senate approved the GAB staff recommendation, except to establish the 5:00 p.m. Friday deadline for in-person absentee voting in the clerk's office, with a provision to allow in-person absentee voting up to 5:00 p.m. on the day before the election if the elector signs an affidavit stating they will be unable to make it to the polling place on election day. This decision is a compromise from that requested by many clerks in larger communities who requested the 5:00 p.m. on Friday cutoff for in-person absentee voting. Absentee ballots could still be mailed in, if received by the municipal clerk by election day. We have printed the GAB press release detailing the GAB's decision on the next page.

These recommendations of the GAB will require introduction and passage of a legislative bill. The GAB recommended and we support not making any changes in the law until the February, 2011 election and after, which allows for adequate time for training on any changes. Town and village clerks should contact their state legislators and indicate your support for these changes or objections. Our Association supports the GAB recommendation, including moving the deadline for in-person absentee voting until 5:00 p.m. on Friday unless the elector signs an affidavit that they can not appear at the polls on election day. The streamlining of the absentee voting procedures and other details are available on the GAB website, which can be linked through our Association website. The GAB decision is the best of all options as originally proposed! We support this GAB decision and will support a bill to enact these changes!

{Sample} Resolution to Oppose DOR County Assessment Proposal

{Note a copy of this sample resolution is on the WTA website to copy and paste}

Whereas, the Wisconsin Department of Revenue (DOR) proposes to change from municipal assessment to county assessment of real and personal property;

Whereas, moving the assessment from the town, village, and city level to the county will take away local control and increase costs to the taxpayers;

Whereas, DOR acknowledges the costs of a county assessment system will be on average \$25 per parcel statewide, which will be a significant increase in property taxes from the county level at a time when increased property taxes are already a burden;

Whereas, property owners will lose the convenience of open book and board of review proceedings in their own municipality by having to travel to county sites for open book and board of review;

Whereas, the DOR proposal will provide little oversight over county assessment practices and no appeal rights of individual towns, villages, and cities of their municipal full value as determined by the county assessment;

Whereas, the DOR has expressed concern over some local assessment practices and other issues such as assessor certification and performance that can be addressed under the current municipal assessment system without mandating a county assessment system;

Whereas, the DOR proposal for “single value” assessment may reduce state costs for state equalization between municipal assessing districts, however there is no showing that “single value” assessment is required in Wisconsin, nor that the change to county assessment without state equalization will in fact bring more uniformity and equity to assessment practices;

Whereas, if valid concerns exist over current assessment practices of municipal assessment, these issues should be studied by the various interested stakeholders including local governments and assessors to determine if changes to municipal assessment practices could be implemented to improve the current system rather than blindly mandate county assessment;

NOW THEREFORE BE IT RESOLVED, that the Town (Village) Board of _____, _____ County does hereby oppose the implementation of county assessment in Wisconsin;

FURTHER, BE IT RESOLVED, that the State of Wisconsin, local governments and other stakeholders should study what changes, if any are found necessary, can be implemented to improve municipal assessment practices without necessarily eliminating the current system.

Adopted this _____ day of _____, 2010 by the Town (Village) Board of _____, _____ County.

{Signature lines for board and clerk to sign. Please mail to State Legislators and WTA office. {See addresses for State Representatives and State Senators on next page.}}

Addresses to Mail Resolution to State Legislators, Wisconsin Department of Revenue, and Wisconsin Towns Association:

State Representatives last name starting with A-L
P.O. Box 8952
Madison, Wis. 53708-8952

Wisconsin Department of Revenue
Office of the Secretary
2135 Rimrock Road
P.O. Box 8933 Mail Stop 624-A
Madison, WI 53708-8933

State Representatives last name starting with M-Z
P.O. Box 8953
Madison, Wis. 53708-8953

Wisconsin Towns Association
W7686 County Road MMM
Shawano, Wis. 54166-6086

State Senators
P.O. Box 7882
Madison, Wis. 53707-7882

**Wisconsin Wills for Heroes Program Offers Free Clinics to Assist
First Responders with Basic Estate Planning Documents**

Through Wisconsin's Wills for Heroes program, volunteer attorneys and support personnel participate in clinics scheduled at the request of first responder organizations around the state. At these events, volunteer lawyers will prepare wills and other estate planning documents at no charge for eligible first responders and their spouses or domestic partners.

The national Wills for Heroes program was created by the **Wills for Heroes Foundation** after September 11, 2001, and is designed to assist emergency personnel in preparing basic estate planning documents to protect themselves and their families. The program launched in Wisconsin in the Fall of 2009.

Wills for Heroes in Wisconsin is sponsored by the **State Bar of Wisconsin's pro bono program** with the generous support of Foley & Lardner LLP, Thrivent Financial for Lutherans, LexisNexis and the State Bar Young Lawyers Division.

Only Wisconsin "first responders" with an individual net worth of \$650,000 or less (\$1,300,000 for a couple) are eligible for this free service coordinated through their employer or first responder organization. Those eligible include Wisconsin publicly employed or volunteer:

- Police officers
- Firefighters
- EMTs
- Spouses/Domestic Partners of such personnel

The website link to Wills for Heroes and the contact information to request a clinic in your area are below:

<http://www.wisbar.org/AM/Template.cfm?Section=WillsforHeroes>

jbrown@wisbar.org

Mailing Address

Wills for Heroes
P.O. Box 7158
Madison, WI 53707-7158