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2015 Adopted Resolution
Building on the Year Ahead
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# The Municipality

**December 2015, Vol. 110, No. 12**

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### On the Cover

League President Dan Devine, Mayor of West Allis presents Past President Dean Boehne, President, Strum, with a commemorative plaque. Photo by Jean Staral, League.

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ARE YOU HAPPY WITH METAL LEVEL HEALTH PLANS?

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LEAGUE HEALTH PLAN
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If you missed the 2015 Annual Conference, you missed a lot. Over 350 trustees, alders, mayors, village presidents, managers, administrators, public works directors, engineers and municipal staff attended the 117th Annual Conference in beautiful downtown Milwaukee. In two-and-a-half days you heard about everything from the story of the Milwaukee bell ringer who lived with his family in the City Hall bell tower to web site development for villages. It was a smorgasbord of municipal ideas.

In addition to being a treat for the brain, there was plenty of candy for the municipal eye, including a guided walking tour of the city’s riverfront by Mayor Tom Barrett. WEA Trust gave out the Second Annual Spark Awards. (By the way, Oshkosh Mayor Steve Cummings, when will we see the unveiling of the new lake fly artwork?) Arts Wisconsin presented their annual “Arts in the Community Awards” to the City of West Bend and the Village of Waunakee. Mayors from around the state participated in “Cities on the Edge,” presenting new and exciting ideas to make Wisconsin’s cities and villages the best places to live.

We kicked off a new electronic roundtable for municipal elected officials. Three dozen trustees, alders, mayors and clerks signed up for the municipal listserv, which will be an extension of the popular discussion forums that take place during League conferences. Look for the new listserv before the end of this year.

Now That Was Fun

This is also the annual meeting where we pass the leadership gavel. I want to take this moment to thank the 2015 League President, Strum Village President Dean Boehne. President Boehne led the League through the successful first year of its first strategic plan in decades and I came to rely heavily on his eagle-sharp accountant’s eye. We welcomed the incoming President, West Allis Mayor Dan Devine, and his first Vice President Rothschild Village President George Peterson; along with the newest officer, Appleton Mayor Tim Hanna, who will serve as the League’s Second Vice President. Your League has strong leadership with a great vision for our future.

Enjoy the pictures and stories in this month’s issue of the Municipality. If you were at the Conference, I hope they bring back pleasant memories (and remind you to follow up on that new idea you picked up). If you weren’t able to make it, take a look at the pictures and make a note on your calendar. Next year we will have just as much fun and just as many good ideas will be flowing as Stevens Point Mayor Mike Wiza hosts us October 19-21, 2016. You’ll want to be there.
The 117th Annual Conference

Top left: 2016 League of Wisconsin Officers left to right - 1st Vice President George Peterson, League President Dan Devine, Past-President Dean Boehne and 2nd Vice President Tim Hanna.

Top right: Milwaukee Mayor Barrett kicks off the League’s 117th Annual Conference in Milwaukee with keynote speaker Jeffrey Cufaude. Cufaude’s speech “Effective Leadership, What Matters Most Now” got the crowd excited and considering how “innovation is thinking beyond the basic that enhances our quality of life.”

Bottom left: Michael R. Ford, UW-Oshkosh Assistant Professor, spoke on the “The State of Communities under 10,000 & Why It Matters for Everyone: Results from a Recent UW Milwaukee Survey” during Friday morning’s “Scrambled Eggs and Politics.” He and Professor Douglas Ihrke, UW-Milwaukee led the research team.

Bottom right: League Board Members Platteville Council President Eileen Nickels, and Wauwatosa Mayor Kathy Ehley enjoying the presentations during Thursday’s lunch. Photo by LJL Photo.
Milwaukee in Pictures

The League’s 117th Annual Conference in Milwaukee by all accounts was a success. We had almost 350 local elected officials, staff and partners attend. Check out the details in the infographic on the inside back cover of this magazine.

Milwaukee Mayor Tom Barrett took the time to point out some of the $2.6 billion in investment made recently in downtown Milwaukee to the 25 participants in the 3rd Annual WEA Trust Run/Walk. The Mayor led the way along Milwaukee’s RiverWalk. Photo: WEA Trust | By Dan Rose.

Above left: Attendees networking between sessions. Photo by L JL Photo.

Above right: Past President Dean Boehne was honored with a plaque commemorating his year in office. Photo by L JL Photo.
Left: Engineering and Public Works officers left to right: Chairman Roger Strohm, Freedomia; 2nd Vice Chairman Rick Schmidt, Nekoosa; Past Chairman Greg Lee, Dodgeville; Past Chairman Jordan Skiff, Fond Du Lac; Past Chairman Rob Vanden Noven, Port Washington

Below: Lee receiving his commemorative plaque from Strohm.

Above: George Peterson, League Board Member and President of Rothschild, leans on one of the handcrafted walking sticks he donated to the 3rd Annual WEA Trust Run/Walk while talking with two of the participants willing to get up early on Thursday. Photo: WEA Trust | By Dan Rose.

Right: Attendees working together at the “Leadership Track: Cultivating an Engaged Community” workshop presented by Linda Begley-Korth, Economic Development Director, Cambridge.
Top left: Paul Kent, Partner, Stafford Rosenbaum LLP presented a “Stormwater Law Update.” Photo by LJL Photo.

Top right Tim Strumm, Editor, Wisconsin Health News, moderated the panel on “What to Look for When Shopping for Health Care Coverage for Your Municipality.”

Center left: League Director Jerry Deschane and a member talking before Thursday’s WEA Trust Run/Walk. Photo: WEA Trust | By Dan Rose.

Center right: League Board Members Appleton Mayor Hanna and Manitowoc Mayor Nickels applaud Rep. Kooyenga’s discussion of the importance of a state and local partnership. Photo by LJL Photo.

Above: Anne Katz (center) presented an “Arts in the Community Award” to Waunakee trustee Chris Zellner (left) and Administrator Todd Schmidt (right) for their successful Creative Economy Initiative. Photo by LJL Photo.
Left top: Brookfield State Representative Dale Kooyenga talked about economic development efforts in Baghdad, where he served with the United States Army, and how that impacts his legislative priorities. Photo by LJL Photo.

Left bottom: Members and vendors mingling in the Exhibit Hall.

Right top: Sue Stenz, one of the panelists for “It’s the People! Growing Success Using the One Sure Thing All Small Communities Have” brought her Village of Neshkoro Community Center Yoga class to the Conference and led workshop participants in a short calming routine. Photo by LJL Photo.

Right bottom: Karen Holseth-Broekema, Neshkoro Enhancement Committee was on the panel that presented “It’s the People! Growing Success Using the One Sure Thing All Small Communities Have.” Photo by LJL Photo.
Many conference moments were captured in the photos that are featured on these pages. There are many more on the League’s Facebook page http://bit.ly/LWMPhotoAlbum. Feel free to tag yourself and your friends.

We’ll see you October 19-21, 2016 at the 118th Annual Conference at the Holiday Inn in Stevens Point!

Above: Libby Olbrantz and Judith Schmidt from the Sheboygan Visual Arts – Kaleidoscope Art Workshops Program accepted one of the three WEA Trust Local Spark Awards at lunch. Each project was awarded a $3,000 Spark Grant to enhance their community. For details https://www.weatrust.com/LocalSpark.aspx. Photo by LJL Photo.

Right: The panel leading the discussion for the workshop on “The Role of the Professional Administrator.”
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League members took the opportunity to meet vendors at the Annual Conference exhibit hall.
2015 Adopted Conference Resolution

Resolution No. 2015-1

The Legislature Needs to Enact an Adequate, Equitable, and Sustainable Transportation Funding System

Whereas, a safe, efficient, and well-maintained transportation system, including transit, is critical to Wisconsin’s economic prosperity and quality of life; and

Whereas, if Wisconsin is to compete successfully with other states for jobs and workers over the next 25 years, it needs high-quality infrastructure and transit systems; and

Whereas, according to a recent report by the Local Government Institute of Wisconsin,* the condition of Wisconsin’s system of highways, streets, bridges, and roads is below average. Less than half of the pavement is rated “good” based on smoothness; and

Whereas, thirty-five states had highways, streets, bridges, and roads in better condition, including three neighboring states: and

Whereas, the situation is significantly worse in Wisconsin’s 15 urbanized areas, where only 15 percent of urban streets are rated good; just over half are considered “acceptable;” and

Whereas, high quality and fast transit systems are critical to attracting businesses and people to urban areas, yet state funding for transit is less today than it was five years ago; and

Whereas, 30 percent of the state’s Transportation Fund is distributed to local governments through general transportation aids, transit operating assistance, and other programs; and

Whereas, the Transportation Fund’s two primary sources of revenue, fuel taxes and vehicle registration fees, are flat or declining over the long term; and.

Whereas, the percentage of local transportation related costs that the state reimburses municipalities has steadily declined, shifting ever more of the cost onto property taxpayers; and

Whereas, strict levy limits imposed by the state restrict municipal options for raising revenue to maintain streets and pay for transit system operations;

Whereas, the current trend of underfunding our multi-modal transportation system is unsustainable and must be addressed without delay.

Now, Therefore, Be It Resolved, that the League of Wisconsin Municipalities in conference assembled on October 29, 2015, calls on the Governor and the Legislature to enact an adequate, equitable, and sustainable transportation funding system capable of meeting state and local transportation needs over the long term.

The League appreciates the support of the following Business Members:

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Building on the Year Ahead

By Dan Devine, Mayor, City of West Allis and Incoming League President

The role of Cities and Villages in Wisconsin is evolving. Not so long ago, our job was to keep the streets clean, keep the peace, provide nice parks, and cooperate with citizens when they wanted to do something new.

Like sewer and water pipes, folks didn’t think about municipal services until something broke. Those duties remain, but a new one has been added. The new challenge for cities and villages is to attract the future workforce. Our job is to be the “placemakers,” creating communities that attract workers and entrepreneurs. The League’s job is to give you the new tools for that new responsibility.

As Baby Boomers move into retirement, the American workforce is changing. For the foreseeable future there will be fewer workers than job openings. And it will be the workers who decide where they work. Businesses will respond by going where the people are. Today and into the future people are heading for places that are unique, that are interesting and are places they want to live. They are confident that a job will be there; they’re most concerned about what kind of “place” it is.

I’m the Mayor of West Allis, a Milwaukee County City with a population of 60,000. We’re the home of State Fair Park and we’re a stone’s throw from Miller Park. West Allis is also home to the greatest Farmer’s Market in southeast Wisconsin and some of the most unique and (if I do say so myself) most interesting restaurants in Southeast Wisconsin.

We recently opened a skate park for the kids in our community and are working now on a dog park. Some studies show millennials would rather have a dog than a spouse! Those are just a few of the things that make us unique, that make us an interesting “place.” What gives your community a sense of “place?” I look forward to having that conversation with you as President of the League as we work together to build our cities and villages.

Dan Devine is in his second term as Mayor of West Allis, the largest suburb in Milwaukee County. He previously served a term on the Milwaukee County Board of Supervisors. He can be reached at ddevine@westalliswi.gov.

West Allis is an up and coming community that is located in the heart of the Milwaukee metro area. The city was recently named runner-up for “Best Place to Raise Your Kids” by Business Week Magazine.
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1. Municipalities are prohibited from imposing taxes unless they are specifically authorized by the legislature but can impose fees. What is the difference between a tax and a fee?

The primary difference between a tax and a fee is the source of the municipality’s power and, more importantly, the municipality’s purpose in imposing the amount. Taxes are imposed pursuant to the taxing power and the “levying of taxes constitutes the enforcement of proportional contributions from persons and property for the support of government and its public needs.” Buse v. Smith, 74 Wis. 2d 550, 247 N.W.2d 141 (1976). A tax is imposed for the purpose of raising revenue. Municipal taxing power is very limited and a municipality cannot impose a tax unless it is specifically authorized by the legislature.

In contrast, a fee is generally imposed under a municipality’s police power (the power to act for the public health, safety and general welfare) to pay for or defray costs associated with regulation and enforcement in a particular area. A municipality may be prompted to regulate because of specific problems associated with a particular activity or because the general nature of the activity reasonably demands local control and regulation. Examples of traditional areas subject to local regulation include sale of intoxicating liquors; businesses and occupations; exhibitions and shows; street uses and operation of vehicles; building construction; as well as activities of a noncommercial character that involve an element of potential harm or concern with regard to the public health, safety or welfare.

To determine whether something is a tax or a fee, courts look at the municipality’s purpose in imposing it. If revenue is the primary purpose and regulation is merely incidental, the imposition will be considered a tax; however, if regulation is the primary purpose the fact that some revenue is incidentally obtained does not make the imposition a tax. If the amount imposed is for regulation but clearly and materially exceeds the cost of regulation, inspection or police control, it will be considered excessive or unreasonable and will generally be held to be a tax or an illegal exercise of the police power.

Any license charge or fee must bear a reasonable relation to those expenses incurred by the municipality through its regulation. See Wis. Stat. sec. 66.0628(2). These expenses will generally include the cost of granting the license or permit (e.g., clerk’s and issuing authority’s time) and of investigating, inspecting and exercising proper police supervision. Where the legislature has set a range for fees (e.g., the fee for a “Class B” liquor license has a minimum of $50 and a maximum of $500), a municipality may set the fee anywhere within the statutory range, without justifying the particular fee. Sluggy’s Lake Front Inn, Inc. v. Delavan, 125 Wis. 2d 199, 372 N.W.2d 174 (Ct. App. 1985).

2. Can a municipality grant a full or partial property tax exemption to a property owner or a business?

No. Article VIII, sec. 1. of the Wisconsin Constitution provides that “The rule of taxation shall be uniform.” This provision, which applies only to the property tax, Gottlieb v. Milwaukee, 33 Wis.2d 408, 427-28, 147 N.W.2d 633 (1967), does, however, contain language which allows the legislature to classify and exempt property. Nash Sales, Inc. v. Milwaukee, 198 Wis. 281, 224 N.W. 126 (1929). The provision contains certain exemptions, such as the language specifying that the taxation of agriculture and undeveloped land need not be uniform with the taxation of other property, but it should be noted that this language only enables the state legislature to enact certain non-uniform provisions.

Unlike the state, municipalities do not have the power to create full or partial exemptions and a municipality may not lawfully grant a property tax break because such action would violate the uniformity clause of the Wisconsin Constitution. Thus, the assessment of property cannot be frozen as an incentive for businesses to locate in
a community, nor can a municipality agree to give tax rebates to property tax owners or rebates of tax increment financing (TIF) to businesses in a TIF district. In a similar vein, property that is destroyed after the January 1 assessment date is still subject to full taxation for that year; no adjustment can be made for the damage. Taxation 961 and Taxation 953.

It does not follow, however, that a municipality cannot give any incentives to property owners or renters. Municipalities may install public improvements without levying special assessments. Municipalities may also rent out unneeded land or buildings to others and there is no property tax due for the municipally owned property. Wis. Stat. sec. 70.11(2).

Moreover, there are accepted methods of encouraging economic development. The tax increment financing (TIF) law, Wis. Stat. 66.1105, with its allowance of land acquisition write down expenses as a project cost, Wis. Stat. sec. 66.1105(2)(f)1c, is one example. The authority of municipalities to benefit industry by installing roads and utilities (but not buildings) pursuant to Wis. Stat. sec. 66.1101(3), is another.

Finally, there is some old case law upholding municipal agreements with property owners that establish payments by the municipality to a property owner of an amount based on taxes for continuing services. The amount to be paid must still be in accord with the value of the services. See Monroe Water Works v. Monroe, 110 Wis. 11, 85 N.W. 685 (1901). However, it is not always easy to fit an agreement into this category and avoid invalidation by the courts. See Ehrlich v. Racine, 26 Wis. 2d 352, 132 N.W.2d 489 (1985) and Cornwell v. City of Stevens Point, 159 Wis. 2d 136, 464 N.W. 2d 33 (Ct. App. 1990). Accordingly, even where continuing services are clearly involved, it may be more prudent to base the payment on something other than taxes so that the payment reflects the value of the services.

In the end, this means that municipalities may provide certain benefits and incentives to property owners and businesses, but municipalities cannot grant total or partial property tax breaks to property owners or businesses.
Fire Department Consolidation Has Improved Service and Reduced Costs

Rob Henken, President, Public Policy Forum

At the first meeting of the Milwaukee County Intergovernmental Cooperation Council’s “Shared Services and Cooperation Work Group” — formed in the spring of 2011 — participants focused on service sharing examples that already were taking place among municipal governments in Milwaukee County.

That list grew to more than 30, but the one that virtually all of the municipal leaders in the room pointed to as the shining example of intergovernmental cooperation was the North Shore Fire Department (NSFD).

Created on January 1, 1995, the NSFD not only has been cited locally, but it also has received statewide and national attention as one of the foremost examples of successful intergovernmental consolidation.

But what do we really know about the success of the NSFD? Have substantial dollars truly been saved and is the provision of fire and emergency medical services (EMS) markedly better than it otherwise would have been?

In a report released in early October, the Public Policy Forum sought to answer those questions. We explored both the operations and finances of the NSFD, and considered what fire and EMS services in Milwaukee County’s North Shore might look like and cost today if consolidation had never happened. In addition to providing a framework to assess the department’s success on the 20th anniversary of its creation, the analysis was intended to provide insight into the merits of possible replication in other regions.

Overall, we observed that despite deploying fewer resources today, the NSFD is providing a higher level of service. Not only is the department’s capacity to provide EMS far more advanced, but it also has achieved a substantially higher Insurance Service Office (ISO) rating for its firefighting capability than any of the individual departments maintained prior to consolidation.

The report also contains a detailed analysis of the financial impacts of fire department consolidation in the North Shore. That analysis yields the following insights:

• Four of the seven North Shore municipalities currently are paying less to the NSFD for fire and EMS services than they would have paid if consolidation had not occurred and their 1993 expenditures for their own departments simply had increased at the rate of inflation. Collectively, the savings are nearly $1.1 million annually.

• When expenditure amounts were adjusted to also reflect a level of service for each municipality that is associated with a full-time, fully professional fire department, the analysis found that each of the North Shore municipalities is experiencing operating savings,

Fire Department Consolidation Continued on page 424
and that for five of the seven, the savings are exceeding $250,000 annually. The analysis estimates that collectively, the North Shore municipalities would be paying about $2.8 million more annually for an equivalent level of service had they not consolidated.

• On the capital side, the report projects that if each municipality had replaced vehicles owned prior to consolidation with new vehicles per existing replacement schedules, then collectively they would have spent up to $3.4 million more than the NSFD actually spent on vehicle purchases in the 20 years following consolidation.

These findings and observations prompt us to wonder why we have not seen greater interest in consolidation of fire and rescue services — as well as other local government services — in other parts of Milwaukee County and around the state. While consolidation of vital public safety services makes no sense if it threatens service quality, residents of the North Shore have benefited from a much higher level of service than their individual municipal departments could have delivered on their own, at a much lower cost. What’s not to like about that outcome?

Rob Henken is President of the Milwaukee-based Public Policy Forum, a nonpartisan, independent think tank that has been promoting good government in southeast Wisconsin since 1913. Henken has vast experience in local government, having worked in Milwaukee County Government for nearly ten years, serving as Director of Research for the County Board, Director of Health and Human Services, and Director of Administrative Services. He can be reached at rhenken@publicpolicyforum.org.
Pleasant Prairie Village Board Approves Settlement Agreement with Target Corporation Regarding Property Assessments

During a September 21 meeting, the Pleasant Prairie Village Board approved a settlement agreement with Target Corporation regarding property assessments covering a three-year period. According to the settlement agreement, the Village will issue a refund to Target in the amount of $118,946.56 within 60 days of execution of the agreement.

Wisconsin law dictates what factors assessors must consider when calculating assessed values. The State law is intended to maintain equity and uniformity in distributing the property tax load amongst all property owners, large or small, throughout the State. Some of the basic factors used to calculate the assessed value include: the value or purchase price of the land, actual construction costs for the building/facility, the income generated by a property, and any recent comparable sales.

Target Corporation operates a Target store within a 126,842 square foot building located at 9777 76th Street in the Village of Pleasant Prairie. The building was constructed in the Shoppes of Prairie Ridge during 2007, and the Target store opened in this location during the fall of 2008. For 2012 and 2013, the Village calculated the assessed value of Target’s Pleasant Prairie location to be $12,181,300; for 2014, the assessed value was calculated at $13,715,200. Target Corporation had an appraisal completed that claims the value of their Pleasant Prairie location to be $6,642,000 over the same three-year period.

Target Corporation, through their tax attorney, sought to have their value compared to former abandoned Walmarts in undesirable locations (including the site in Kenosha). The Village disagrees with that method of determining value, because it is not equitably applied to all. Target Corporation has been disputing their assessed values statewide over the past three years.

“Dark Store” Strategy Results in Property Tax Shift to Local Businesses & Residents

Mike Pollocoff has been Village Administrator in Pleasant Prairie for the past 30 years. Pleasant Prairie is a dynamic community located between I-94 and Lake Michigan in the southeastern corner of the state. The Village of Pleasant Prairie was created for economic development and job creation with the long view of stabilizing the local economy. Enormous focus and effort has been directed towards creating a high-quality community that will retain its value over the long term. You can reach Mike at villageadmin@plprairie.com. This article was published in the October 2015 Village of Pleasant Prairie Newsletter and is reprinted with permission.
While the Village prefers not to settle claims of this nature, accepting Target's offer via the settlement agreement is in the community's best fiscal interest, as it will avoid the burden of increasing legal expense. The settlement agreement reached between the Village and Target Corporation recognizes an assessed value of $10,781,000 for each year of the three-year period (2012 through 2014).

Village Administrator Michael Pollocoff explained, “As tax attorneys solicit more large national clients to challenge assessed values based upon the value of abandoned or “dark” stores as opposed to sales of comparable properties or acquisition costs, the equity in the property tax system will erode, as it has already in Michigan. Residential property taxpayers and small and local businesses will be at a severe disadvantage. They will pay more of the property tax as national chains pay less based on their ability to financially sustain a long-term legal challenge.”

**The Abandoned Store or “Dark Store” Method and Its Anticipated Impact on the Fairness of the Property Tax System**

The main intent of the *Village Newsletter* is to inform our residents, as opposed to expressing our own opinion. The following article deviates from that format. In the following article, Village staff has expressed an opinion, because we believe that this topic will have a significant impact on the fairness of how the property tax burden is distributed amongst the different property tax payers in the Village.

**Property Tax Overview**

In Wisconsin, the majority of public services provided to communities are funded through the collection of a property tax. Property taxes in our community are used to provide: emergency services (such as police and fire), construction and maintenance of locally owned roads, snow and ice removal, public education through KUSD, public access to library materials and services, community planning and economic development, parks, administrative support, and more.
The assessment process in Wisconsin (and other states that use a property tax to fund services) was established to ensure that all property taxpayers are treated equitably and uniformly. The goal of a local assessor is to apply a uniform method of determining value to each taxable property in the community to ensure that each property assumes its fair and equitable share of the financial responsibility for the services.

**Abandoned Store or “Dark Store” Method**

Throughout multiple communities in multiple states, several of the country’s largest retailers and their tax attorneys have begun appealing their property assessments in an effort to pay a smaller portion of the property tax load. Large national retailers, through their tax attorneys, have argued that, unlike other properties, the values for their income producing properties, for tax purposes only, should be determined by comparing them not to comparable stores but to abandoned (or dark) stores.

While thus far this tax avoidance method or strategy has mainly been used by the nation’s largest big box retailers, it is quickly gaining the attention of other large manufacturing and industrial property tax payers. Village Administrator Michael Pollocoff explained, “Lawsuits have recently been brought against the Village that we believe will create an unfair shift in the property tax burden for local businesses and residents here in Pleasant Prairie.”

**For states that use a property tax to fund services, this tax avoidance strategy is a real problem**

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**Effect on Public Services and Other Taxpayers**

For states that use a property tax to fund services, this tax avoidance strategy is a real problem,” explained Pollocoff. “In Michigan and elsewhere, where tax tribunals and courts have decided in favor of this abandoned store comparison, communities must pay tax refunds to these big box retailers from the funds used to pay for services. With multiple large retailers challenging assessments over multiple years, these refunds can run into the hundreds of thousands of dollars, if not more.

In addition to having to cut into service dollars to pay the tax refund, these cases affect property tax collections going forward. It’s incredibly difficult to correct the outcome of these cases once they’ve been decided, and it shifts more of the tax burden onto the other property tax payers in the community.

In Pleasant Prairie, if unabated, this practice will cause a significant tax shift to all other taxpayers. Calculations indicate an increase in Pleasant Prairie’s tax rate of between 12 and 18 percent.

When one property tax payer pays a smaller piece of the tax levy pie, the other property tax payers in the community pick up the slack and pay a larger piece of the pie. That doesn’t bode well for the average homeowner and other local businesses that cannot afford to have tax attorneys make this same argument on their behalf. It creates a system that favors those who can afford the expense of litigation.

**Potential Solution**

Other states, such as Indiana and Michigan are taking steps to address the abandoned (or dark) store method of valuing big box properties. The Indiana Legislature recently passed a piece of legislation requiring assessors to value big box stores on the basis of the cost to construct the building. The Michigan Legislature is also considering various proposals.

The League of Wisconsin Municipalities is recommending that the State of Wisconsin follow the lead of the Indiana State Legislature (currently controlled by the GOP) and pass legislation that would prohibit valuing thriving big box stores the same as old abandoned properties. They recommend that this take place before even more of the tax burden is shifted to homeowners and small local businesses.

Pollocoff stated, “We agree that action at the State level in Wisconsin is necessary to close access to this abandoned store method in order to maintain equity and fairness for all property tax payers. We believe that a uniform method of valuing property for tax purposes must be used in order to prevent a larger property tax payer from gaining an unfair advantage over others.”
2016 League of Wisconsin Municipalities Calendar

**Building Inspectors**
April 20-22  
Best Western, La Crosse  
(608) 781-7000

**Attorneys Institute**
June 15-17  
Stone Harbor, Sturgeon Bay  
(920) 746-0700

**Clerks, Treasurers, Fin. Officers Institute**
June 22 -24  
Heidel House, Green Lake  
(800) 444-2812

**Chief Executives Workshop**
Aug 17-19  
Lake Lawn Resort, Delavan  
(800) 338-5253

**Assessors Institute**
Sept. 13-16  
Wilderness Resort, Wisconsin Dells  
(800) 867-9453

**Plumbing Inspectors**
Sept. 21-23  
Holiday Inn Riverwalk, Neenah  
(920) 725-8441

**Annual Conference**
Oct 19-21  
Holiday Inn, Stevens Point  
(715) 344-0200

**Police and Fire Commission Workshop**
TBA
Reimbursement Program Ending for Petroleum Tank Cleanup

Mick Skwarok, Natural Resources Program Coordinator, Wisconsin DNR

A Wisconsin program that reimburses property owners or their representatives for cleaning up after leaking petroleum tanks is coming to an end.

The reimbursement program is called PECFA — the Petroleum Environmental Cleanup Fund Award. It's administered by the Wisconsin DNR's Remediation and Redevelopment program. PECFA was created in response to federal requirements enacted to help prevent the release of petroleum and other substances from storage tanks into the environment. Since 1988, it has been used to help clean up more than 13,000 sites in communities all across the state.

With the passing of the state budget in 2015, PECFA reimbursements end after June 30, 2020. Eligibility to be admitted into the PECFA reimbursement program closed on July 19, 2015. Approximately 750 properties currently eligible for reimbursement remain to be cleaned up before the clock winds down on the program. Many of them — such as old or former gas stations — exist in communities just like yours. Some may be abandoned or tax delinquent properties whose owners may be unable to move forward to finish the PECFA-eligible work.

Why act now?

Experience shows that these cleanup projects can take several years to complete. Some of these sites may be prime development locations in your community. Owners of sites that haven't seen much progress may just need a reminder of the new PECFA deadlines in order to move forward. Those that seem indefinitely delayed may require some additional effort, especially if they are tax delinquent or abandoned. One option may be for the municipality to take a more active role by acquiring the property in a way that makes your municipality eligible for the spill law liability exemption, then proceeding with a cleanup and getting reimbursed by PECFA.

The DNR wants to help you find these PECFA-eligible properties in your community and figure out the best way to clean them up so they can be put back into productive use. Contact Barry Ashenfelter at 608-267-3120 or by email at Barry.Ashenfelter@wi.gov.

DNR's PECFA webpage at dnr.wi.gov; search: PECFA has additional information about the program.

Michael (Mick) Skwarok is a Natural Resources Program Coordinator at the Wisconsin DNR and has worked for the agency’s nationally recognized Brownfields program since 2012. For several years prior he worked as a plant pest specialist in the emerald ash borer program at the Dept. of Agriculture, Trade and Consumer Protection. He can be reached at Michael.Skwarok@wi.gov.
Who Provides Fire Protection?

By Mark Johnsrud, Administrator, Johnson Creek

Volunteer fire departments total 800 out of 835 departments across the state, according to the Wisconsin Department of Safety and Professional Services.

In 2006, the state enacted the Mutual Aid Box Alarm System (MABAS) allowing participating fire departments to be deployed in a multijurisdictional response. While MABAS is an important tool to meet the needs of fire protection and emergency response, it has blurred the lines between full-time and volunteer fire departments who now often work side by side.

Fire departments are experiencing increased 911 calls for service. Many volunteer departments are struggling to meet daytime call response because of a lack of access to trained fire staff. Over the years, fire training requirements have increased while the number of volunteers has declined. Recruitment of fire staff has become a top priority with departments looking at cost effective ways to meet demand.

Municipal cooperation could help. Currently, many municipalities prohibit full-time fire staff from working for a volunteer fire department while off-duty either by policy or contract. Elimination of these restrictions could provide a wave of qualified trained fire staff for volunteer fire departments to employ in meeting demand. Firefighters, EMTs and Paramedics could now be available to fill needed shifts in their home or surrounding community fire departments.

While the lines between full-time and volunteer fire departments has blurred, the actions of Wisconsin fire professionals is clear as ever — to serve the public in need.

Maybe we just need to get out of their way.

Mark Johnsrud is the Village Administrator of Johnson Creek. Johnson Creek is the fastest growing municipality in Jefferson County. The Johnson Creek Fire Department is an award-winning volunteer department providing fire and paramedic advanced life support ambulance services to a 59 square mile district including nine miles of Interstate 94. He can be reached at markj@johnsoncreekwi.org.

Thanks to Mark Johnsrud for contributing this opinion piece at our request. Our intent is to start the conversation on fire protection service delivery and Mark addresses one aspect of that. For more, see this recent article in Governing magazine: http://bit.ly/GoverningMagFirefighting. To join the discussion on this and other topics on the League's listserv for elected officials, email league@lwm-info.org.

Don't Forget: #JustFixItWI Transportation Aids Campaign is Ongoing

The League is part of a broad-based coalition to find a long-term sustainable solution for transportation aids. We’ve strategized and will be launching our campaign in earnest in 2016. In the meantime, we need your help with these two important tactics!

Adopt the #JustFixItWI Resolution
It’s available on our website, lwm-info.org. Feel free to edit and insert your community’s data. A sample media release is also available for you to adapt and use if you wish.

Send Your Photos
We understand that you pride yourselves on staying ahead of the next pothole, but with funding threatened, one of the ways to convince the legislature to increase available resources is to demonstrate the need to fund improvements. Other local governments have already begun to document transportation needs. Please send us your pictures of potholes, crumbling bridges, etc. Email your pictures to Gail Sumi at gsumi@lwm-info.org.
Inspiration can be drawn from many different sources. Many of the 117th Annual Conference attendees who responded to our online survey said they drew inspiration from the many conversations with peers, colleagues, speakers and exhibitors as well as the conference workshops they attended.

We’re glad! That was our goal. But we realize that not all of you were able to attend.

For those who attended the conference, and for those who weren’t able to be there, here’s a list of resources that goes beyond local and will inspire you with lots of great takeaways:

**LEADERSHIP WISCONSIN**
http://leadershipwisconsin.org

While Leadership Wisconsin’s signature program is a two-year intensive leadership development curriculum that develops leaders to strengthen communities, they also can provide resources and custom programs for communities and organizations or connect you with inspirational leaders in your own area. They are a part of the UW-Extension Network and draw on those resources.

**CITYLAB**
http://www.citylab.com

CityLab is cutting edge and definitely not just for cities. They have articles and resources on topic from work to housing and crime to design. It’s an interesting place to browse, see what’s trending and get inspiration for a project scaled to your community.

**LEAGUE OF WISCONSIN MUNICIPALITIES**
http://www.lwm-info.org

Beyond the many resources the League has available on our website, we curate articles on trending issues, let you know what’s going on at the Capitol and post articles on the latest news from all parts of the state on the League’s social media. You can like and follow us on Facebook at LeagueOfWisconsinMunicipalities, follow us on Twitter @LeagueWIMunis and on LinkedIn. As we go to print, we have 700 “likes” on Facebook, almost 2,000 followers on Twitter and more than 275 followers on LinkedIn.

**EMERGING LOCAL GOVERNMENT LEADERS (ELGL)**
http://elgl.org

ELGL is a group of “innovative local government leaders with a passion for connecting, communicating and educating.” They are engaged in conversations and look for solutions on many topics that impact local government including priority based budgeting, police and race relations, women in government and public engagement in the digital age. Many of their resources are available on their website.

**SMALL BIZ SURVIVAL**
http://smallbizsurvival.com

For many communities supporting your small unique businesses is an important component of your economy and what makes you unique. Small Biz Survival is an excellent blog with ideas and stories to support small business in your community. You can share your story here too: in their weekly brag basket. We’ve been in touch with their editor, Becky McKray and she has set up a special page so that League members can get a free ebook with 20 small business ideas for small communities and, fair warning — sign up for the weekly email newsletter at http://smallbizsurvival.com/lwm.

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Contact Jean Staral at jmstaral@lwm-info.org or (608) 267-2383
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Welcome —

The League welcomes the following as they begin their service to Wisconsin’s municipalities:

Administrators: Egg Harbor, Ryan Heise; New Glarus, Bryan Gadow

Alderpsons: Franklin, Steve Taylor; Marinette, Jeffrey Skorik, Waukesha, Erik Helgestad

Deputy City Attorney: Milwaukee, Adam Stephens

Deputy Clerk: River Hills, Stephanie Janz

Deputy Clerk-Treasurer: Benton, Sonya Silvers

Economic Devel. Dir.: Franklin, Aaron Hertzberg

President: Rosholt, Robert Kurszewski

Project Mgr.-GIS Specialist: Monona, Brad Bruun

Public Works Dir.: Schofield, Mark Thuot

Treasurer: Luck, Laurie Cook

Additions and Changes —

Please send changes, corrections or additions to Mary Malone, mmalone@lwm-info.org, fax (608) 267-0645 or send to the League at 131 West Wilson Ave., Suite 505, Madison, WI
The 117th Annual Conference by the Numbers

Distance Traveled by Attendees

- Less than 40 miles: 22%
- 40 - 100 miles: 20%
- More than 100 Miles: 53%

Reasons for Attending

- One-day Registration: 12%
- Convenient Location: 22%
- Never Miss It!: 33%
- Interesting Workshops: 45%

Who Came

- Manager/Admin: 27%
- Council/Board Member: 27%
- Mayor/President: 16%
- Municipal Staff: 16%
- Business Partner: 6%

From Cities & Villages Population

- less than 1,000: 6%
- 1,000-5,000: 33%
- 5,000-10,000: 21%
- More than 10,000: 40%

Please note percentages do not add up to 100% because some questions allowed more than one answer, and not all respondents answered all questions.
Happy Holiday Wishes!

Baird’s Public Finance team is thankful for our strong partnerships with our clients and wishes all of you the most joyous of holiday seasons.

Bradley D. Viegut  
Brian C. Ruechei  
Steven G. Kornetzke  
Justin A. Fischer.

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