

RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS

Sandra Kraft, County Board Supervisor  
INITIATED BY

County Board Staff Committee  
SUBMITTED BY



Nick Osborne, Assistant to the County Administrator  
DRAFTED BY

March 11, 2015  
DATE DRAFTED

**OPPOSING COUNTYWIDE PROPERTY ASSESSMENT PROPOSAL AS PRESENTED IN STATE BUDGET**

- 1 **WHEREAS**, Governor Walker's 2015-17 state biennial budget recommends transitioning the property tax
- 2 assessment process from a municipality-based system to a county-based system beginning in 2016 with full
- 3 implementation by the 2017 property assessment year, and;
- 4
- 5 **WHEREAS**, according to the proposal, counties would be required to annually assess each property at
- 6 100% of fair market value; and,
- 7
- 8 **WHEREAS**, the Wisconsin Association of Assessing Officers projects the assessment cost per parcel could
- 9 increase from \$6 per parcel to as much as \$25 per parcel; and,
- 10
- 11 **WHEREAS**, Rock County has numerous concerns with the proposal including the proposed timeline,
- 12 funding mechanism, new mandates placed on county staff, the status of current multi-year municipal
- 13 assessment contracts, and additional county costs in an era of stringent property tax controls; and,
- 14
- 15 **WHEREAS**, the Wisconsin Counties Association (WCA), the Wisconsin Towns Association, and the
- 16 Wisconsin League of Municipalities are opposed to this proposal due to the new costs counties and taxpayers
- 17 would be forced to absorb;
- 18
- 19 **NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled
- 20 this 26 day of March, 2015 does hereby oppose the countywide property assessment proposal
- 21 as presented and urge the State Legislature to remove it from the 2015-2017 biennial budget; and
- 22
- 23 **BE IT FURTHER RESOLVED** that that the County Clerk be authorized and directed to send a copy of
- 24 this resolution to Governor Walker and the Rock County Legislative Delegation.

12-3B-238

Respectfully submitted,

**COUNTY BOARD STAFF COMMITTEE**

J. Russell Podzilni  
J. Russell Podzilni, Chair

Sandra Kraft  
Sandra Kraft, Vice Chair

Eva Arnold  
Eva Arnold

Henry Brill  
Henry Brill

Betty Jo Bussie  
Betty Jo Bussie

Absent  
Mary Mawhinney

Louis S. Peer  
Louis Peer

Alan Sweeney  
Alan Sweeney

Terry Thomas  
Terry Thomas

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BUDGET

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FISCAL NOTE:

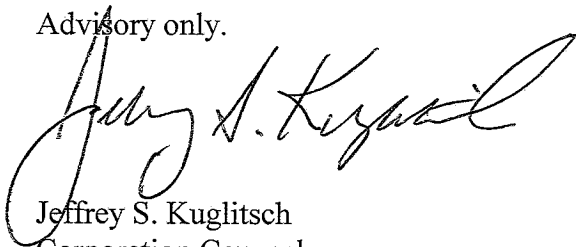
No fiscal impact.



Sherry Oja  
Finance Director

LEGAL NOTE:

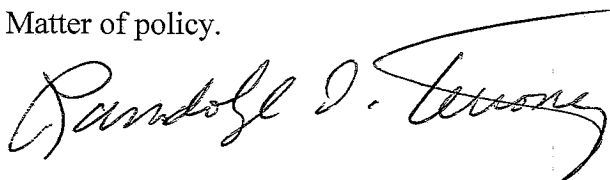
Advisory only.



Jeffrey S. Kuglitsch  
Corporation Counsel

ADMINISTRATIVE NOTE:

Matter of policy.



Randolph D. Terronez  
Acting County Administrator

## EXECUTIVE SUMMARY

Governor Walker's 2015-17 state biennial budget recommends transitioning the property tax assessment process from a municipality-based system to a county-based system beginning in 2016 with full implementation by the 2017 property assessment year.

According to the proposal, counties would be required to annually assess each property at 100% of fair market value, but may form multi-county assessment regions. Local boards of review-currently a municipal function-would also be consolidated at the county level. First (population over 150,000) and second class cities (population between 39,000-150,000) would retain the option to perform their own property assessments. The Wisconsin Association of Assessing Officers estimates the assessment cost per parcel could increase from \$6 per parcel to as much as \$25 per parcel.

On the funding side, the Governor's proposal allows counties to charge municipalities for a portion of assessment costs. The maximum annual amount a county may charge a municipality is 95% of what a municipality paid for assessment services in 2015. Many municipalities utilize multi-year contracts to perform property assessments. This may include years when most properties are reassessed and others when minimal maintenance work is performed. If a city or town performed minimal maintenance in the prior year, the County may not be able fully recover the cost of a full assessment.

Rock County has numerous concerns with the proposal as presented including the proposed timeline, funding mechanism, new mandates placed on county staff, and current assessment contracts. In an era of stringent property tax controls, any proposal calling for countywide assessment must assure counties will not be responsible for additional costs.