

RESOLUTION NO. 2014-127

RESOLUTION BY THE GOVERNMENT SERVICES COMMITTEE OPPOSING THE COUNTY-BASED ASSESSMENT PROPOSAL CONTAINED IN THE STATE BUDGET BILL

To the Honorable Members of the Racine County Board of Supervisors:

WHEREAS, Governor Walker’s 2015-2017 state biennial budget proposes transitioning the property tax assessment process from a municipality-based system to a county-based system; and

WHEREAS, adoption of an entirely new property tax assessment process, rather than working to correct deficiencies within the current system, undermines local control and creates burdens for counties without assurance that counties will not be responsible for additional costs; and

WHEREAS, under the proposal, property assessments would be handled at the county level for all of Racine County with the possible exception of the City of Racine; and

WHEREAS, the timeline for implementation of the mandate that counties perform all duties related to the assessment process – beginning in 2016, with full implementation by the 2017 property assessment year – is not feasible; and

WHEREAS, counties lack experience and fund of knowledge in critical aspects of the assessment process, including the board of review process; and

WHEREAS, despite an increase in responsibilities and duties, including a requirement for annual assessments and the potential requirement that county clerks perform additional duties currently prescribed to municipal clerks, no additional monies are allocated in the proposed state budget for these services; and

WHEREAS, the proposal instead suggests that these new responsibilities be funded by the county billing the effected municipalities an amount no greater than 95% of what the municipality paid for assessment services in 2015; and

WHEREAS, not all municipalities conduct yearly assessments and therefore may not have included in their 2015 budgets funds sufficient to support this program nor planned to conduct any assessments in 2015; and

WHEREAS, the proposal could further result in a mandated program without a sufficient means for funding because it only allows counties to increase the costs they pass on to municipalities by a percentage equal to changes in property value due to net new construction, which is typically less than the consumer price index (*i.e.*, inflation); and

WHEREAS, the proposal, which requires counties to create an office of assessment and designate an assessment administrator, preempts local decision-making by having the Department of Administration recommend a reasonable salary range for the county assessor and having the Department of Revenue assist in establishing the budget for the county assessor’s offices, including the number of personnel and their qualification; and

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6 **WHEREAS**, the proposal leaves unanswered who would bear the burden for
7 payments where communities have previously engaged in multi-year contracts with local
8 assessors that extend beyond the required full implementation date; and
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10 **NOW THEREFORE BE IT RESOLVED**, that the Racine County Board of
11 Supervisors does formally oppose any plan, including the provision in the 2015-2017 state
12 budget bill shifting from municipality-based to county-based assessment, which would
13 impose new requirements upon Racine County without an accompanying credible and
14 sufficient means for funding it; and
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16 **BE IT FURTHER RESOLVED** that the State of Wisconsin, local governments,
17 assessors, and other stakeholders should study how the current assessment system can
18 be improved and jointly recommend a set of changes, if any are found necessary, to
19 improve municipal assessment practices before unnecessarily eliminating the current
20 system; and
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22 **BE IT FURTHER RESOLVED** that the County Clerk is directed to send a copy of
23 this resolution to Governor Walker, the Joint Finance Committee of the Wisconsin
24 Legislature, and the legislators for Racine County.
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27 Respectfully submitted,

28 **Government Services Committee**

29 1st Reading _____

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31 2nd Reading _____

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33 BOARD ACTION

34 Adopted _____

35 For _____

36 Against _____

37 Absent _____

Pamela Zenner-Richards, Chairman

Ronald Molnar, Vice-Chairman

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39 VOTE REQUIRED: Majority

John A. Wisch, Secretary

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41 Prepared by:
42 Corporation Counsel

Kiana Harden-Johnson

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44 _____
45 Thomas Roanhouse

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47 _____
48 Robert Grove

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50 _____
51 Janet Bernberg

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8 **The foregoing legislation adopted by the County Board of Supervisors of**
9 **Racine County, Wisconsin, is hereby:**

10 **Approved: _____**

11 **Vetoed: _____**

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14 **Date: _____,**

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16 _____
17 **Peter L. Hansen, County Executive**

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