ASSESSMENT REFORM STUDY COMMITTEE
December 15, 2010
Administrative Center 3rd Floor, Room 3220
400 4th St. N., La Crosse WI 54601
7:00 p.m.

MEMBERS PRESENT:	Ralph Geary, Vicki Burke, Ray Ebert (County Board Members) Kenneth Manke, (Town of Bangor Chairman), Richard Schomburg, (Town of Hamilton Chairman), Jeff Brudos, (Town of Shelby Administrator, alternate)
MEMBERS EXCUSED:	Bill Brockmiller, Dan Ferries, Sharon Hampson, Mary Willett
MEMBERS ABSENT:	None
OTHERS PRESENT:	Barbara A. Pauls, (BA Pauls & Assoc), Sandy Thompson, (Town of Onalaska), Rolly Bogert, (Town of Onalaska) From the County: Jeff Bluske, (Director, Zoning, Planning & Land Information) Karl Green (UW Extension), Pam Hollnagel, (Zoning, Planning & Land Information & Recorder)

CALL TO ORDER AND ROLL CALL
Chair Ralph Geary called the meeting to order at 7:02 p.m.

APPROVAL OF OCTOBER 27, 2010 MEETING MINUTES
Burke/Geary motioned to approve minutes, approved unanimously.

PUBLIC COMMENT
There was no public comment

REPORT ON EFFECTS OF INEQUALITY IN THE EQUALIZATION PROCESS BY KARL GREEN, UW EXTENSION OFFICE
A power point presentation and a hand out was presented by Karl showing the effects of the inequity of paying taxes within a municipality by showing what happens when house sale prices are compared to their assessed values and the assessed values do not reflect the true value and the affect it has on their tax rates. One example used was from 1996, in this example the residential home sales show variation between sellers; with most homes the assessed values being 20% lower than their sale price (approximately 65 homes sold had an assessed value between 80% and 89.9% for what the home sold for). For the example two homes sold for $100,000 each. The first home was assessed at $90,000 based on the combined mill rate of $22.47 per $1,000 this homes property tax was $2,023.14. The second home was assessed at $70,000 based on the combined millrate of $22.47 per $1,000 this homes property tax was $1,573.56.
The property tax difference is $449.58. Even though the market value of $100,000 was established in 2006, each property owner paid a different property tax amount. Discussion followed regarding the assessor's responsibility to investigate sales and the need for assessors to have contracts and to have issues like this covered in the contract. Discussion as to how assessors are made aware of improvements by using building permits issued and how municipalities should require permits to help in this matter and that if no building permits are issued that assessor's would have to drive by every property.

REPORT ON DECEMBER 13, 2010 MEETING WITH DEPARTMENT OF REVENUE BY JEFF BLUSKE
Jeff commented on the article in the Dec. 3, 2010 Courier-Life where the head line read "State property assessment reforms put on back burner" - Jeff reported that the State is still working on assessment reform. Jeff reported that the Dept. of Revenue stated how they had the poorest turn out ever for the Assessor's Schools that were held in five

different locations across the state. Jeff reported that the Dept. of Revenue will be at the ARSC January meeting and an agenda of the DOR meeting that was held on December 13th was handed out and discussed. State had introduction of New Membership Groups which consist of Wisconsin Real Property Listers Association, Wisconsin Municipal Clerks Association, Municipal Treasurers Association of Wisconsin, Wisconsin County Clerks Association and Wisconsin County Treasurers Association. The Group changed their name to State and Local Finance Work Group due to the revised make-up of the group.   This group has four meetings scheduled for 2011 already. The state would like to adopt some of the USPAP's standards. The Dept. of Revenue has budget, resource and staffing issues that they face. They used to have over 800 employees and are now down to 103. This change was reflected in the timeliness that the state aids and credits were issued this year for the tax bills. County and Local IPAS subcommittee and Assessment/Tax Roll standards subcommittee was also created. Possible creation of a Local Parcel Attributes subcommittee was discussed to handle the data behind the data such as TIFs etc. The State reported that they have had more complaints regarding assessors than they have ever had before. They are working on creating a complaint form. The format for the statement of assessment is being changed by the State – this will produce programming that will need to be completed by La Crosse County, as the county sends in the statement of assessment for all the municipalities. Approximately 60 counties across the state send in the statement of assessment to the State. Assessors across the State are now using PAD – Provide Assessment Data System through the Dept. of Revenue. Real Property Listers are also using IPAS to update this information to reflect the correct computer numbers and if splits occurred on transfers.

REPORT ON ASSESSING CONTRACTS FROM THE TOWNS, VILLAGES AND CITIES
A chart was distributed showing which municipalities had responded to the questionnaire that had been sent to the Towns in October and again in November to the Towns that hadn't replied in October and to the Villages and Cities. Discussion was held over the concern that some of the municipalities had been contacted twice and had still not responded, and the issue of being public record. Committee instructed Jeff to have the next letter come from Corporation Counsels office from Bill Shepard on his stationary. The committee would also like to have the population and the number of tax parcels added to the form before the next meeting.

REPORT ON FACTS RE: KENOSHA COUNTY ELIMINATING COUNTYWIDE ASSESSING IN 1995 BY JEFF BLUSKE
A handout was distributed that Jeff received from the real property lister in Kenosha county that gave a synopsis as to why county wide assessing was dropped- first and foremost the State eliminated funding – taking $300,000 plus dollars left a huge hole, the County was revaluating lands every year or every other year which added significant costs, technology was a big issue, wages and benefits were another big issue and there was what was called the "lightning rod effect" where complaints were made to officials which caused political issues. The handout also included information from the County's Finance Director Dave Geertsen which included the budget for their last year 1995. It was reported that the County had 62,000 parcels during this time. Discussion then pursued as to the relativity of the number of parcels as to the cost of the assessing. It was determined that it is not just the number of parcels but the complexity of the parcels being assessed that would determine the cost.

CONDITIONAL USE PERMIT QUESTIONNAIRE BY JEFF BLUSKE
Jeff distributed a completed conditional use permit questionnaire that was turned into the Zoning Dept. on December 8, 2010. This questionnaire was filled out by a company that should have been reporting personal property to the local assessor for the last 20 years but had been missed. The value of the equipment that was listed was approximately $500,000 which would have amounted to approximately $9,000 in taxes that had been missed. This was just one example of how much revenue can be missed by personal property being missed by the assessor.

FUTURE AGENDA ITEMS
Jeff Bluske is to be contacted for future agenda items, please contact Jeff at (608) 785-9724 or
Bluske.jeff@co.la-crosse.wi.us.

1. Presentation by the Dept. of Revenue regarding new mandates, etc. for assessors.
2. Update on any new information as to the assessor contracts in La Crosse County.
3. More information on the technology needed for the assessing process.

NEXT COMMITTEE MEETING

Wed. January 19, 2011 at 7:00 p.m. in Room 3220 of the County Administrative Center, 400 4th St. N., La Crosse, WI 54601.

ADJOURNMENT

Motion by Ebert/Geary to adjourn meeting at 8:19 p.m. carried unanimously.

APPROVED, January 19, 2011, Pam Hollnagel, Recorder