WASHINGON COUNTY, WISCONSIN

Date of enactment: __________
Date of publication: __________

2018 RESOLUTION 43

Advisory Resolution in Support of County or Regional Based Property Tax Assessments

WHEREAS, in 2009, Governor Jim Doyle and the Department of Revenue proposed modernizing Wisconsin’s tax assessment system with a county-based approach; and

WHEREAS, Governor Scott Walker’s proposed 2015 State Biennial Budget included a provision for transitioning property tax assessments to a county or regional based system of assessment, except for first and second class cities opting to retain assessments; and

WHEREAS, the Washington County Board of Supervisors passed 2015 Resolution 16 to support county-based property tax assessment; and

WHEREAS, the Legislative Council Study Committee on Property Tax Assessment is currently reviewing current property tax assessment practices, including the review of statutory, administrative, and judicial directives on assessment practices and the consistency of assessment practices throughout the state; and

WHEREAS, fair and equitable assessment and taxation is foundational to the just administration of our democracy; and

WHEREAS, the rule of uniformity in taxation is set forth in art. VIII, §1 of the Wisconsin Constitution; and

WHEREAS, differing methods and frequencies of property tax assessments have created inconsistency and challenges to uniformity and equity across municipal jurisdiction; and

WHEREAS, Wisconsin has the highest number of tax assessment districts in the country with each of the nearly 1900 municipalities having their own assessment responsibilities; and

WHEREAS, the current equalization process could be significantly improved upon by a more centralized method of assessment; and

WHEREAS, a “Well-Governed and Administered County” seeks opportunities for collaboration and shared services with public and private partners; and

WHEREAS, the concept of transitioning the responsibility of property tax assessment to counties is sound public policy because a more centrally administered system can provide consistency in methods and frequency throughout the county, thereby resulting in property tax assessments being uniform and equitable across the region and state; and
WHEREAS, previous proposals contained insufficient details on how the shift to a county system of property tax assessment might be implemented, how existing contracts would be handled, how local control might be respected, and how the new mandate would be sufficiently funded;

NOW, THEREFORE, BE IT RESOLVED that the Washington County Board of Supervisors supports the concept of county-based or regional-based property tax assessment; provided, however, that the details for transferring responsibilities to the counties are developed in a way that: (1) provide for an orderly transitional plan; (2) address the treatment of existing municipal contracts with assessors; (3) provide for recognition of local control, and (4) ensure sufficient funding for the mandate.

BE IT FURTHER RESOLVED that the Washington County Board of Supervisors supports leaving manufacturing assessments at the state level and independent of any county-based or regional based property tax assessment system.

BE IT FURTHER RESOLVED the Washington County Board directs a copy of this resolution shall be sent to Governor Scott Walker, the Secretary of the Department of Revenue, Legislators representing Washington County, the Wisconsin Counties Association, and members of the Legislative Council Study Committee on Property Tax Assessment.

VOTE REQUIREMENT FOR PASSAGE: Majority

RESOLUTION SUMMARY: Resolution supporting the concept of a county or regional based system of property tax assessment.

APPROVED: Bradley S. Stern, County Attorney

Dated

Considered

Adopted

Ayes Noes Absent

Voice Vote

(Fiscal effect unknown at this time.)

Introduced by members of the EXECUTIVE COMMITTEE as filed with the County Clerk.

Donald A. Kriefall, Chairperson