

1 **WASHINGTON COUNTY, WISCONSIN**

2 Date of enactment: _____

3 Date of publication: _____

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6 **2018 RESOLUTION 43**

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

9
10 **WHEREAS**, in 2009, Governor Jim Doyle and the Department of Revenue proposed
11 modernizing Wisconsin’s tax assessment system with a county-based approach; and

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

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

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

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

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

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

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

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

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

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43 **WHEREAS**, the concept of transitioning the responsibility of property tax assessment to
44 counties is sound public policy because a more centrally administered system can provide
45 consistency in methods and frequency throughout the county, thereby resulting in property tax
46 assessments being uniform and equitable across the region and state; and

1 **WHEREAS**, previous proposals contained insufficient details on how the shift to a
2 county system of property tax assessment might be implemented, how existing contracts would
3 be handled, how local control might be respected, and how the new mandate would be
4 sufficiently funded;

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

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

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

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25 VOTE REQUIREMENT FOR PASSAGE: Majority

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

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30 APPROVED:

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

31
32 _____
Bradley S. Stern, County Attorney

33 Dated _____

Donald A. Kriefall, Chairperson

34 Considered _____

35 Adopted _____

36 Ayes ____ Noes ____ Absent ____

37 Voice Vote _____

38
39 (Fiscal effect unknown at this time.)