



# Ask Me Anything ... That's Legal

2023 WCA Legislation Conference



**ATTOLLES**  
LAW, s.c.



Can You Hear Me  
Now?

# Audio Recording in County Facilities – a Good Idea?



- WCA distributed a Legal Update on February 23, 2023
- City of Green Bay recorded audio conversations in City Hall
- WESCL (Surveillance Control Law) would suggest that, at a minimum, counties provide warnings and notice of any audio recording
- So is it a good idea to record conversations???

▼

# What Happens if a County Cannot Foreclose on a Property that is Delinquent in Paying Taxes?

- *Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin v. Evers*, 46 F.4<sup>th</sup> 552 (7<sup>th</sup> Cir. 2022)
- HELD: treaty promised tribe immunity from tax on Ojibwe reservation land, including land that had been alienated to a non-Indian and later reacquired by tribal members, thus precluding taxation of land.
- The decision has a profound impact on Ashland, Bayfield and, to a lesser extent, Sawyer and Vilas Counties.
- WCA is working with the Administration and the Legislature on
  - Implementation guidance; and (more importantly)
  - An appropriation to help fund the shortfall



No More Dark  
Stores??

*Lowe's v. City of  
Delavan, 2023  
WI 8*

- A commercial property's assessed value will have a profound effect on tax revenue. And for every dollar NOT collected from commercial enterprises, it must be made up from \_\_\_\_\_.
- “Dark Store” proponents argued the comparison of occupied “big box” stores to vacant “big box” stores was valid under the sales comparison approach.
- The Supreme Court rejected Lowe's argument – an assessor need not use “dark stores” as comparators.
- What does this mean for counties?

The background of the left side of the slide features a series of thin, curved lines in shades of grey and white, creating a sense of motion and depth. These lines are arranged in concentric, overlapping arcs that sweep across the frame.

## ARPA Reporting Reminder

For most counties (< 250,000 pop. and < \$10MM in funding), an Annual Report is due by April 30 covering the prior year's expenditures.



## Opioid Settlements

- Allergan \$2.37 billion to be paid over 6 years
- Teva \$4.25 billion to be paid over 13 years
  - TOTAL: \$6.62 billion
- Walgreens \$5.7 billion to be paid out over 15 years
- CVS \$5 billion to be paid out over 10 years
- Wal-Mart \$3.1 billion to be paid out over 5 years
  - TOTAL: \$13.8 billion
- GRAND TOTAL
- \$26 billion (Distributors + J&J)
- \$6.62 billion (Allergan +Teva)
- \$13.8 billion (Walgreens, Walmart, CVS)

**Nearly \$50 Billion**



Back by Popular Demand...

# In the Board Room

with *Attorney Andy Phillips* and

**ATTOLLES**  
LAW, S.C.

Brought to you by the

**WCA**  
WISCONSIN COUNTIES  
ASSOCIATION

## A County's Role in Regulating Large Solar Projects

February 22, 2022

Andy Phillips and Jake Curtis

Time to Ask  
Anything...



Thank You for Your Service to  
Wisconsin Counties!

# Contact Information

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