Resolution in the Town of Woodboro Oneida County, Wisconsin Resolution Number 2023-5

Whereas the Wisconsin Assembly and Senate are currently considering passage of AB292 and SB289, respectively, and

Whereas, if passed AB292 and SB289 will result in the following effects on the Town, property owners within the Town, and the assessment process as a whole:

The technology to comply with the email component does not exist.

• Adding time to the process will be financially detrimental to the Town due to disrupting the ability to provide accurate municipal assessment reporting to the Dept. of Revenue for their calculations of changes to equalized values.

The timeline of the exchange of data through local and State entities with assessors does

not permit an extension of the timeline for the annual assessment process.

 Rural assessors may provide services for multiple municipalities and these Bills will compound the following issues:

 The northern part of the State often has winter conditions that prohibit comprehensive field inspections of properties far into the 2nd Quarter.

There is a March 1st deadline for Property Tax Exemption applications, which

after received, must then be reviewed.

O Department of Natural Resources does not publish Managed Forest Land and Forest Crop Land Master Lists until March. Rural Towns have changes to properties involved with these programs each year. Those changes must be processed on the assessor's side and reconciled with these Master Lists.

Some Counties do not provide assessors with each year's data for splits, new ownership, land description changes, acre changes, and parcel attachments until March or April. All that information must then be processed by the assessor.

Some Counties provide ownership information to rural assessor's once a year and are often months behind processing property transfers. Maintaining additional required ownership information in the form of email addresses will slow that process down.

Adding 2 weeks to the notice requirement would push the Board of Review

process into the fall for many municipalities.

Late Boards of Review produce additional DOR 70.57 adjustments that can be avoided by completing the process by the 2nd Monday in June, and inaccurate New Construction values.

Few municipalities will be able to complete the process by the 2nd Monday in

June by adding 2 weeks to the notice period.

Towns will lose levy increase opportunities without accurate new construction values.

- o The logistics and resources required to comply with the requirements of these Bills will exponentially outweigh any perceived benefit.
- These Bills will present a clear danger to property owners in the form of unprecedented exposure to fraud and identity theft.
- o These Bills provide no benefit the Towns, the effect will be to the contrary.
- Assessment services will dramatically increase in cost due to the volume of added processing with less time to accomplish it.

- O Rural assessors receive ownership information from the County Tax listers. Until Tax Listers can collect email information and transfer that data to the assessor, CAMA software is able to produce blast emails, and assessors are guaranteed that returned emails and responses are electronically safe, an emailed notice of assessment to each owner is impossible to process.
- The increased costs of creating the ability to comply with and maintain the email requirement will be a burden to property owners.
- No assessor has the resources to manually assemble this type of mass communication. It is not possible to comply.
- An email requirement would exclude the Amish community.
- Requiring 2 forms of the notice of assessment for each property is redundant, wasteful, and confusing for property owners.
- Tax bills that are based on assessments are sent by regular mail. Requiring notices of those assessments to be emailed in addition to regular mail is wasteful.

Now Therefore Be It Resolved that the Board of Supervisors of the Oneida County, Wisconsin Town of Woodboro does oppose the passage of AB292 and SB289 and demands that all State Officials representing the constituency of the Town of Woodboro also stand in opposition to said bills.

Resolution approved / rejected on this 20th day of June, 2023 on a vote of 3 ayes, 0 navs and 3 abstentions.

Phil Kriesel, Town Chair

Judith May, Town Clerk