



Agenda
City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

**CITY COUNCIL MEETING
IN PERSON AND VIA ZOOM
TUESDAY, JANUARY 17, 2023 – 7:00 PM
CITY HALL – SECOND FLOOR**

<https://us02web.zoom.us/j/5997866403?pwd=alcreldSbGpNUVI1VnR1RWF5bXovdz09>

Meeting ID: 599 786 6403

Passcode: 53538

Dial by Location

+1 312 626 6799

If you have special needs or circumstances which may make communication or accessibility difficult at the meeting, please call (920) 397-9901. Accommodations will, to the fullest extent possible, be made available on request by a person with a disability.

AGENDA

1. Call meeting to order
2. Roll call
3. **Public Hearings-None**
4. **Public Comment:** *The City Council will receive comments from City residents. Comments are generally limited to three minutes per individual. Anyone wishing to speak is required to sign up in advance or state the following items for the record when called upon: name, address, subject matter, and contact information. No action will be taken on any public comments unless the item is also elsewhere on the agenda.*
5. **Consent Agenda:** *The Consent Agenda outlined below is hereby presented for action by the City Council. Items may be removed from the Consent Agenda on the request of any one Council member. Items not removed may be adopted by one action without debate. Removed items may be taken up either immediately after the Consent Agenda or placed later on the agenda at the discretion of the Council President.*
 - a. Review and possible action relating to the **minutes of the January 3, 2023 regular City Council meeting** (Ebbert, Clerk/Treasurer/Finance Director)

- b. Review and possible action relating to the **minutes of the January 10, 2023 Finance Committee meeting** (Ebbert, Clerk/Treasurer/Finance Director)
- c. Review and possible action relating to **building, plumbing, and electrical permit report for December 2022** (Draeger, Building Inspector/Zoning Administrator)
- d. Review and possible action relating to the City Clerk-issued **License and Permit Report for December 2022** (Ebbert, Clerk/Treasurer/Finance Director)
- e. **City Sewer, Water, and Stormwater Utility Financial Statements** as of December 31, 2022 (Ebbert, Clerk/Treasurer/Finance Director)
- f. Review and Possible action on a **Special Event: Fort Atkinson Parks and Recreation's Adult Recess**, Friday May 12, 2023 and Friday Sept. 8, 2023, 6-9 p.m. at Jones Park (Ebbert, Clerk/Treasurer/Finance Director)
- g. Review and Possible action on a **Special Event: Candlelight Ski and Hike**, Saturday, Feb. 4, 2023, 2-8 p.m. at Haumerson's Pond (Ebbert, Clerk/Treasurer/Finance Director)

6. Petitions, Requests, and Communications

- a. Presentation from Associated Appraisal relating to the proposed **2023 Interim Market Update**
- b. Review and possible action relating to an **Interim Market Update** by Associated Appraisal (Ebbert, Clerk/Treasurer/Finance Director)

7. Resolutions and Ordinances – None

8. Reports of Officers, Boards, and Committees:

- a. City Manager's Report (LeMire, City Manager)

9. Unfinished Business – None

10. New Business:

- a. Review and possible action relating to moving the **date of the City Council** meeting on February 21 to February 23 and on April 4 to April 6 due to elections (Ebbert, Clerk/Treasurer/Finance Director)
- b. Review and possible action relating to the **purchase of Portable Radios** from the 2023 CIP at a cost of not more than \$11,925.76 for the Police Department (Bump, Chief of Police)
- c. Review and possible action relating to the **State/Municipal Agreement for the resurface and repair of South Main Street** (Selle, City Engineer/Public Works Director)
- d. Review and possible action relating to the **State/Municipal Agreement for the resurface and repair of Commonwealth Dr.** (Selle, City Engineer/Public Works Director)

- e. Review and possible action related to the **purchase of replacement Front End Loader at the Wastewater Utility** at a cost of \$160,455 (Christensen, Wastewater Superintendent)
- f. Review and possible action related to the purchase of emergency replacement of **Digester Blower #3 Variable Frequency Drive** for the Wastewater Utility (Christensen, Wastewater Superintendent)
- g. Review and possible action related to the emergency purchase of **Aerobic Digester Blower #3 Motor Replacement** (Christensen, Wastewater Superintendent)

11. Miscellaneous – None

12. Claims, Appropriations and Contract Payments:

- a. Review and possible action relating to the **Verified Claims** presented by the Director of Finance and authorization of payment (Ebbert, Clerk/Treasurer/Finance Director)

13. The City Council may consider a motion to convene in closed session pursuant to State Stat. §19.85(1)(e) to conduct other specified public business where competitive reasons require a closed session [**to negotiate an amendment to the Purchase and Sale Agreement with 2L Loeb LLC**]

14. The City Council may continue in closed session pursuant to State Stat. §19.85(1)(e) to conduct other specified public business where competitive reasons require a closed session [**to review elements of a Development Agreement with Tip of the Spear LLC**]

15. The City Council may continue in closed session pursuant to State Stat. §19.85(1)(e) to conduct other specified public business where competitive reasons require a closed session [**to review elements of a Development Agreement with Hoffman Development Group/Cedarprise**]

16. The City Council may continue in closed session pursuant to State Stat. §19.85(1)(e) to conduct other specified public business where competitive reasons require a closed session [**to review elements of a Development Agreement with Fort HealthCare**]

17. Adjournment

Date Posted: January 13, 2023

CC: City Council; City Staff; City Attorney; News Media; Fort Atkinson School District; Fort Atkinson Chamber of Commerce

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Note the City's new .gov domain name and new phone numbers. Visit our website for more information.



City of Fort Atkinson
City Clerk/Treasurer's Office
101 N. Main Street
Fort Atkinson, WI 53538

**CITY COUNCIL MEETING
IN PERSON AND VIA ZOOM
TUESDAY, JANUARY 3, 2023 – 7:00 PM
CITY HALL – SECOND FLOOR**

1. CALL MEETING TO ORDER

President Scherer called the meeting to order at 7:00 pm.

2. ROLL CALL

Present: Cm. Becker, Cm. Hartwick, Cm. Johnson, Cm. Schultz and President Scherer. Also present: City Manager, City Attorney, City Clerk/Treasurer, City Engineer, Park & Recreation Supervisor, Public Works Superintendent and Public Works Supervisor.

3. PUBLIC HEARING – NONE

4. PUBLIC COMMENT:

Kyle Scheffler, 104 Lumber St #2 – he is the manager of Mr. Brews Taphouse.

Gregg Day, owner of Mr. Brews Taphouse, spoke in support of the application submitted for the available liquor license. He added they will hire more employees. He added their license is crucial to their business and they remained open through covid.

Mark Leach, member of Mr. Brews Taphouse, stated they have been waiting for several years for a license. They bought the location from a prior franchisee. They stated the liquor license is vital to their business succession.

Adel, spoke in support of Mr. Brews Taphouse being used a liquor license.

Mike Herl, owner of Creamery building for 7 years. He added the building recently lost a tenant and is downsizing another tenant. He spoke in support of Mr. Brews Taphouse.

Erin and Mitch Patterson, Stacy Lane spoke in support of the liquor license for their new business PaddyShack. They spoke of the properties they purchased and improved value of within the City. They will employ 15-20 employees.

5. CONSENT AGENDA:

a) Review and possible action relating to the amended minutes of the December 14, 2022 License Committee meeting (Ebbert, Clerk/Treasurer/Finance Director)

b) Review and possible action relating to the minutes of the December 20, 2022 regular Fort Atkinson City Council meeting (Ebbert, Clerk/Treasurer/Finance Director)

Cm. Becker moved, seconded by Cm. Schultz to approve the Consent Agenda as listed, items 5.a. and 5.b. Motion carried.

6. PETITIONS, REQUESTS, AND COMMUNICATIONS – NONE

7. RESOLUTIONS AND ORDINANCES – NONE

8. REPORTS OF OFFICERS, BOARDS, AND COMMITTEES:

a) City Manager's Report (LeMire, City Manager)

No action required.

9. UNFINISHED BUSINESS – NONE

10. NEW BUSINESS:

a) Review and possible action relating to authorization for City staff to issue a Request for Proposals (RFP) for the design of a new Public Works Operations Facility (Williamson, Public Works Superintendent)

Engineer Selle discussed, that at the November 15th City Council meeting, they reviewed the Engberg Anderson Architects preparation of two Public Works Facility Concept Plans on two different locations: the existing Public Works Facility Campus at 700 James Place and the Loeb Lorman site at 115 Lorman Street. Council Members raised several questions and requested additional data relating to the improvements needed at the existing facility to allow its use for the next several years to accommodate the time constraints of the Lorman site. Other discussion items included short-term facility needs to maintain use during on-site redevelopment, possible street vacation, and adjacent lands acquisition. At this meeting, staff recommended that the Council move forward with the new facility on the existing site because the Lorman location does not meet the needs and timeline for the design and construction of a new facility. Selle continued that in an attempt to provide the Council with a thorough review and assessment of the existing facility HVAC and environmental controls systems, staff reached out to a mechanical contractor and consulting firm of Total Mechanical, Inc. Enlisting their help with the evaluation, review and assessment of the existing conditions within the current facility campus. Attached with this memo the Council will find a detailed evaluation and repair cost estimate pertaining to the existing facility environmental controls and HVAC system

Cm. Hartwick moved, seconded by Cm. Johnson to authorize staff to issue a Request for Proposals for architectural design plans and specifications for a new Public Works Operations Facility at the existing 700 James Place location to be completed in 2023. Motion carried.

b) Review and possible action relating to the purchase of properties east of the existing Public Works Operations Facility to accommodate the design and future construction of a new facility (Williamson, Public Works Superintendent)

Engineer Selle shared that at the December 6, 2022 City Council meeting, the Council met in closed session to discuss the possible purchase of the above-described parcels adjacent to the existing Public Works Facility at 700 James Place to accommodate future construction of a new facility. These lands, currently owned by 901 Janesville, LLC. Were depicted as part of Public Works Facility Concept Plan for the redevelopment of the existing facility. This offer to purchase, as detailed and included with this memo, includes three parcels of land and part of a fourth for the amount of \$500,000.00. Staff intends to use General Fund fund balance to purchase the property with the intent to reimburse the General Fund through proceeds from future borrowing in 2024. Staff will recommend that the City Council adopt a resolution solidifying that intent within 18 months of the borrowing.

Cm. Becker moved, seconded by Cm. Hartwick to approve the Offer to Purchase the properties included in the staff report and recommendation subject to the agreed upon conditions for \$500,000 to be paid for through the City's General Fund fund balance and reimbursed through proceeds from future general obligation borrowing. Motion carried.

a) Review and possible action relating to the issuance of a Reserve "Class B" Intoxicating Liquor License for the license year January 3, 2023 through June 30, 2023 (Ebbert, Clerk/Treasurer/Finance Director)
Clerk Ebbert discussed the number of Reserve "Class B" Intoxicating Liquor licenses available to a municipality was determined by the Department of Administration in 1997. An increase in the quota of licenses available is determined by the increase in population of 500 persons. Since 1997, population increases have allowed two additional licenses to be issued as Reserve licenses. Following the 2022 preliminary population estimate, it is confirmed the City of Fort Atkinson has an additional Reserve License that can be applied for and issued. Ebbert continued discussing the process, on November 1st, emails and informational letters were mailed to 5 businesses/individuals who have expressed interest in a liquor license with a deadline of November 17th noting the application review and approval will be a competitive process with a goal of issuing a license for the highest and best use. Staff also published a notice of the available license in the local newspaper and posted on the city's website. November 17th brought 3 submissions and applications for the available license. The application process included submission of the following forms: Original Alcohol Beverage License Retail Application, Auxiliary Questionnaire, Schedule for Appointment of Agent by Corporation or Limited Liability Company, Federal Identification Number, Wisconsin Seller's Permit Number) and Reserve License Questionnaire.

The questionnaire was separated by existing businesses or potential new businesses. Applicants were requested to provide a narrative that explained the anticipated economic impact of the business, business hours, seating, parking and recommended additional submissions with menu, business plans, and any other pertinent information they wanted to provide. I proceeded to summarize information from the questionnaire to a table for ease of reading.

The following entities applied for the available license and were given an opportunity to present their submission to the License Committee: PaddyShack LLC d/b/a PaddyShack Golf and Gaming Lounge, Mr. Brews Taphouse VIII, LLC d/b/a Mr. Brews Taphouse, Rock River Heritage, Inc d/b/a The Fort Atkinson Club Community Center.

The License committee met on December 14th to review the three submission and allow attendees to speak in support of the application. Following in depth discussion and review, the committee recommended the City Council approve the application submitted from Mr. Brews Taphouse with a vote of 2-1 (Schultz and Scherer in support, Johnson opposed)

The Council was provided the with same materials presented to the License Committee with letters of support for PaddyShack that were submitted prior to packet completion. Letters of support for Mr. Brews were provided after packet completion and were emailed to City Council.

Cm. Hartwick agrees the license should be issued based on biggest economic impact and she does not agree with the recommendation from the License Committee.

Cm. Schultz suggested the Council put aside quantitative information and consider what type of message they are sending to business owners should the Council make a decision against the recommendation.

Cm. Hartwick asked what guidance is provided from the State in regarding to approving and issuing alcohol licenses, is there criteria. Ebbert confirmed there is no information provided from the State and each governing body can determine their own criteria for approving.

Cm. Johnson stated he wants to issue a license to a business that will enhance the city, not necessarily a business that has been on a waiting list.

Cm. Becker read comments he had prepared stating he does not agree with the recommendation from the License Committee and provides support for the submission from Paddyshack.

Cm. Becker moved, seconded by Cm. Johnson to issue a Reserve "Class B" Intoxicating Liquor License for the licensing year January 3, 2023 through June 30, 2023. to PaddyShack LLC d/b/a PaddyShack Golf and Gaming Lounge. Motion carried on a roll call vote 3-2 (Schultz and Scherer opposed).

11. MISCELLANEOUS – NONE

12. CLAIMS, APPROPRIATIONS AND CONTRACT PAYMENTS:

a) Review and possible action relating to the Verified Claims presented by the Director of Finance and authorization of payment (Ebbert, Clerk/Treasurer/Finance Director)

Cm. Becker moved, seconded by Cm. Hartwick to approve the list of Verified Claims as presented and authorize payment. Motion carried.

13. ADJOURNMENT

Cm. Hartwick moved, seconded by Cm. Becker to adjourn the meeting. Meeting adjourned at 8:04 pm.

Respectfully submitted

Michelle Ebbert

City Clerk/Treasurer/Finance Director



City of Fort Atkinson
City Clerk/Treasurer's Office
101 N. Main Street
Fort Atkinson, WI 53538

**FINANCE COMMITTEE MEETING
TUESDAY, JANUARY 10, 2023 – 5:00 PM
CITY HALL – SECOND FLOOR CONFERENCE ROOM**

1. CALL MEETING TO ORDER

President Scherer called the meeting to order at 5:00 pm.

2. ROLL CALL

Present: Cm. Becker, Cm. Hartwick and President Scherer. Also present: City Manager, City Clerk/Treasurer and Public Works Superintendent.

3. REVIEW OF PROPOSED 2023 CITY OF FORT ATKINSON EMPLOYEE HANDBOOK.

Clerk Ebbert discussed how the Employee Handbook is a vital tool that provides employees with the policies and programs that affect their employment. Staff reviews the handbook annually to identify needed or desired revisions. In the fall of 2022, Deputy Clerk Courtney Thom led a Handbook Committee made up of employees from various departments and levels of the organization with the goal of making make recommendations or suggestions to the Management Team for handbook revisions. The Committee continued to review the provided memorandum with no suggestions for changes, adjustments or improvements.

Ebbert confirmed upon Council approval, a new paper copy will be provided to all Departments and a pdf version emailed to all employees.

Cm. Becker moved, seconded by Cm. Hartwick to recommend to the City Council the proposed 2023 City of Fort Atkinson Employee Handbook as presented. Motion carried unanimously.

4. ADJOURNMENT

Cm. Hartwick moved, seconded by Cm. Becker to adjourn. Meeting adjourned at 5:30 pm.

Respectfully submitted,
Michelle Ebbert
City Clerk/Treasurer



Permit Report

12/01/2022 - 12/31/2022

| Permit Date | Permit # | Permit Location | Owner Name | Permit Type | Permit Description | Estimated Project Cost | Total Fees |
|-------------|----------|-----------------|------------|-------------|--------------------|------------------------|------------|
|-------------|----------|-----------------|------------|-------------|--------------------|------------------------|------------|

Group: Add/Alter Commercial

| | | | | | | | |
|-----------|-------|---------------------|-------------------|----------------------|---------------------|--------|-----------------|
| 12/5/2022 | 22575 | 1750 Janesville Ave | T-Mobile (Lessee) | Add/Alter Commercial | New Tower Equipment | 30,000 | \$132.50 |
| | | | | | | | \$132.50 |

Group Total: 1

Group: Electrical

| | | | | | | | |
|------------|-------|-------------------|-----------------------|------------|-------------------------------|---|-----------------|
| 12/28/2022 | 22617 | 1006 Grant St | Kathryn Frey | Electrical | New Water Heater | 0 | \$30.75 |
| 12/22/2022 | 22615 | 1009 S Main St | Mark Tangway | Electrical | bathroom remodel | 0 | \$35.25 |
| 12/22/2022 | 22614 | 465 Raintree Dr. | Lori Klopotek | Electrical | Bathroom remodel | 0 | \$33.00 |
| 12/20/2022 | 22611 | 351 Grant St | Kevin Wetherbee | Electrical | Electric for Furnace | 0 | \$35.00 |
| 12/19/2022 | 22610 | 304 Roosevelt St | Adam Milke | Electrical | Service upgrade | 0 | \$60.00 |
| 12/12/2022 | 22607 | 1268 Elsie St | Roger Lidicker | Electrical | Service Upgrade and Generator | 0 | \$70.00 |
| 12/9/2022 | 22606 | 814 Riverside Dr | Mark Kunke | Electrical | outlets and fixtures | 0 | \$36.00 |
| 12/9/2022 | 22605 | 209 Merchants Ave | Dwight Foster Library | Electrical | outlets for flatscreens | 0 | |
| 12/5/2022 | 22583 | 418 N High St | Jacob Huckabee | Electrical | Add interior wall | 0 | \$37.50 |
| 12/5/2022 | 22578 | 600 Highland Ave | Christine Hansen | Electrical | New Fire Alarm System | 0 | \$400.75 |
| | | | | | | | \$738.25 |

Group Total: 10

Group: HVAC

| | | | | | | | |
|------------|-------|---------------|----------------------|------|------------------------|---|----------|
| 12/23/2022 | 22616 | 809 S Main St | Socorro / Vega Trust | HVAC | Replace AC and Furnace | 0 | \$100.00 |
|------------|-------|---------------|----------------------|------|------------------------|---|----------|

| | | | | | | | |
|------------|-------|---------------------|---------------------|------|------------------------|---|----------|
| 12/20/2022 | 22612 | 351 Grant St | Kevin Wetherbee | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22603 | 207 S Third St West | Tammy Young | HVAC | Replace AC | 0 | \$65.00 |
| 12/9/2022 | 22602 | 511 Madison Ave | Reflections Daycare | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22601 | 711 Harriette St | Zack Slocum | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22600 | 214 Shirley St | Ryatissma Blue | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22599 | 115 Lucile St | Gay Beck | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22598 | 314 Zida St | Cindy Abernethy | HVAC | Replace AC | 0 | \$65.00 |
| 12/9/2022 | 22597 | 1600 Stacy Lane | Gzim Rexhepi | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22596 | 513 Washington St | Lynn Staude | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22595 | 401 Council St | Miles Allie | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22594 | 1406 Endl Blvd | Pam Badura | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/9/2022 | 22593 | 314 Garfield St | Terry Drake | HVAC | Furnace Replacement | 0 | \$65.00 |
| 12/9/2022 | 22592 | 208 N Third St | Amy Brooks | HVAC | Replace Furnace | 0 | \$65.00 |
| 12/8/2022 | 22590 | 608 Lexington Blvd | Nick Congdon | HVAC | Replace Furnace and AC | 0 | \$100.00 |
| 12/8/2022 | 22589 | 1528 Jamesway | Brad Simonson | HVAC | Replace Furnace and AC | 0 | \$100.00 |
| 12/8/2022 | 22588 | 1200 Shawnee St | Henry Gleason | HVAC | Replace Furnace and AC | 0 | \$100.00 |
| 12/8/2022 | 22587 | 400 Jackson St | Tim Marx | HVAC | Replace Furnace and AC | 0 | \$100.00 |
| 12/8/2022 | 22586 | 306 Jones Ave | John Hoffman | HVAC | Replace Furnace and AC | 0 | \$100.00 |
| 12/8/2022 | 22585 | 912 Maple St | Julie Marino | HVAC | Replace Furnace and AC | 0 | \$100.00 |
| 12/5/2022 | 22584 | 503 N Third St | Carol Keeser | HVAC | Replace Furnace | 0 | \$65.00 |

| | | | | | | | |
|-----------|-------|--------------------|---------------------|------|------------------------|---|-------------------|
| 12/5/2022 | 22582 | 914 Caswell | Linda Rains | HVAC | Replace Furnace and AC | 0 | \$100.00 |
| 12/5/2022 | 22580 | 104 E Blackhawk Dr | Green Bay Packaging | HVAC | Addition | 0 | \$205.00 |
| | | | | | | | \$1,915.00 |

Group Total: 23

Group: Plumbing

| | | | | | | | |
|------------|-------|-------------------|-----------------|----------|--------------------------|---|-----------------|
| 12/28/2022 | 22618 | 1006 Grant St | Kathryn Frey | Plumbing | New Water Heater | 0 | \$36.00 |
| 12/9/2022 | 22604 | 465 Raintree Dr | Lori Klopotek | Plumbing | Finish basement bathroom | 0 | \$54.00 |
| 12/5/2022 | 22581 | 1510 Montclair Pl | Douglas Heckman | Plumbing | Tub to Shower Conversion | 0 | \$42.00 |
| | | | | | | | \$132.00 |

Group Total: 3

Group: Right of Way Opening Permit

| | | | | | | | |
|------------|-------|----------------------------|-------------|-----------------------------|---|---|-----------------|
| 12/20/2022 | 22613 | 1245 Madison Ave | Charter | Right of Way Opening Permit | Fiber Service to Salamone's | 0 | \$50.00 |
| 12/16/2022 | 22609 | 1268 JAMESWAY | | Right of Way Opening Permit | REPLACING COAX CABLE | 0 | \$50.00 |
| 12/15/2022 | 22608 | 728 Charles St | TDS | Right of Way Opening Permit | New Service For Cable Box | 0 | \$50.00 |
| 12/5/2022 | 22576 | 1300 Janesville Ave | WE Energies | Right of Way Opening Permit | Gas Service Replacement | 0 | \$50.00 |
| 12/1/2022 | 22573 | Monroe St. north of Cramer | Spectrum | Right of Way Opening Permit | Monroe St. north of W. Cramer, crossing Chippewa Ct and Monroe. Boring 2 inch duet with fiber cable | 0 | \$50.00 |
| | | | | | | | \$250.00 |

Group Total: 5

Group: Single Family Alteration/Addition

| | | | | | | | |
|------------|-------|----------------|--------------|-----------------------------------|------------------|--------|---------|
| 12/28/2022 | 22619 | 1009 S Main St | Mark Tanguay | Single Family Alteration/Addition | Bathroom Remodel | 10,000 | \$36.00 |
|------------|-------|----------------|--------------|-----------------------------------|------------------|--------|---------|

| | | | | | | | |
|----------------|-------|-----------------|----------------|-----------------------------------|-----------------------|--------|------------|
| 12/5/2022 | 22579 | 302 Martin St | Tanner Buttke | Single Family Alteration/Addition | New Basement Bathroom | 1,800 | \$38.10 |
| 12/5/2022 | 22577 | 465 Raintree Dr | Lori Klopotek | Single Family Alteration/Addition | Remodel 2 Bathrooms | 47,660 | \$46.50 |
| 12/5/2022 | 22574 | 418 N High St | Jacob Huckabee | Single Family Alteration/Addition | Add interior wall | 12,500 | \$56.25 |
| | | | | | | | \$176.85 |
| Group Total: 4 | | | | | | | |
| | | | | | | | \$3,344.60 |

Total Records: 46

1/5/2023

Jedidiah Draeger

Jedidiah Draeger
Building Inspector/Zoning Administrator



City of Fort Atkinson
City Clerk/Treasurer's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: January 17, 2023

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director

RE: Monthly Report of Licenses and Permits Issued by the City Clerk

The following is a list of the Licenses and Permits issued by the City Clerk for the period of December 20th, 2022 through January 17th, 2023 per the City of Fort Atkinson Municipal Code of Ordinances. No action is necessary by City Council, as these licenses and permits have already been issued. This report is for informational purposes only.

BEEKEEPING

None

OPERATOR

Licensing Period – July 1, 2022 – June 30, 2024

| Applicant | Place of Employment | Recommended Approval by Fort Atkinson Police Department |
|----------------|----------------------|---|
| Dylan Dietzman | Festival Foods | X |
| Miayh Carbajal | Proof Speakeasy | X |
| Emily Jones | Proof Speakeasy | X |
| William Miller | Country Inn & Suites | X |

MOBILE MERCHANT

None

DOOR-TO-DOOR RESIDENTIAL / DIRECT SELLER

None



City of Fort Atkinson
City Clerk/Treasurer's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: January 17th, 2023

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director

RE: Review and possible action relating to Special Event:
Park & Recreation Adult Recess

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

The Special Event Guide defines a special event as a planned extraordinary occurrence or temporary aggregation of attractions, open to the public, that (a) is conducted on public property, (b) is conducted on private property and has a substantial impact on public property, (c) has activities that request special temporary licenses; or (d) require special city services, whether open to the public or not, including but not limited to, any of the following: street closures, provisions of barricades, garbage cans, stages or special no parking signs, special electrical services, or special police protection. Special events include, but not limited to, neighborhood and community festivals, parades, processions, fairs, and bicycle or foot races.

DISCUSSION

Event: Parks & Recreation Adult Recess

Date and Hours of Event: Friday, May 12th, 2023 and Friday, September 8th, 2023 6:00 PM - 9:00 PM

Location: Jones Park

Contact Person: Brooke Franseen

Estimated Number of Attendees: 300 each event

The application and event information was routed to all City Departments without comments or concerns.

FINANCIAL ANALYSIS

There is no financial impact to the City of Fort Atkinson for the event.



RECOMMENDATION

Staff recommends that City Council approve the Special Event for Parks & Recreation Adult Recess on Friday, May 12, 2023 and Friday, September 8, 2023 from 6:00 pm to 9:00 pm at Jones Park.

ATTACHMENTS

Special Event Application



CITY OF FORT ATKINSON
Special Event Application

| | |
|---|--|
| Name of Business/Group Organizing Event: <u>City of Fort Atkinson Parks & Recreation</u> | |
| Contact Person for Event: <u>Brooke Franseen</u> | |
| Phone Number: <u>920-397-9910</u> | Email: <u>bfranseen@fortatkinsonwi.gov</u> |
| Is the Business/Group Organizing Event: <input type="checkbox"/> For profit or <input type="checkbox"/> Non-Profit | |
| Special Event Details | |
| Event Name: <u>Adult Recess</u> | |
| Event Date: <u>5/12/23 and 9/8/23</u> | |
| Event Location: <u>Jones Park</u> | |
| Estimated Number of Attendees: <u>300/night</u> | Hours of Event: <u>6-9 pm</u> |
| <p>Check all applicable boxes:</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><input checked="" type="checkbox"/> I am renting a City Park</p> <p><input checked="" type="checkbox"/> I will be having music</p> <p><input type="checkbox"/> I will be closing a street(s)</p> <p><input checked="" type="checkbox"/> I will be selling beer and/or wine*</p> <p><input type="checkbox"/> I will be erecting a tent, canopy or other temporary structure.</p> </div> <div style="width: 50%;"> <p>Attach copy of paid park rental from Parks & Recreation (920) 563-7781.</p> <p>Start and end time of music: <u>5:45 - 9:00 p.m.</u></p> <p>Attach site diagram with details. Barricades can be provided by Public Works upon request (920) 563-7771.</p> <p>Attach Temporary License and Bartender/Operator Applications. Contact City Clerk (920) 563-7760</p> <p><u>The Generals will have the concession stand open.</u></p> <p><small>*Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.</small></p> </div> </div> | |
| <p>By signing, I agree to the following statements:</p> <p>I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I am responsible to contact each Department to arrange for assistance. I understand I am responsible for timely clean up after the event.</p> <p>Responsible Party Signature: <u>[Signature]</u> <u>12/5/22</u></p> | |

Office Use Only

| Date Submitted to Clerk: | Date Emailed to Departments: | |
|---|---|--|
| Department | Comments, Concerns, Action(s) to be taken | |
| <input type="checkbox"/> Clerk/Treasurer | | |
| <input type="checkbox"/> EMS - Ryan Brothers Ambulance | | |
| <input type="checkbox"/> Engineer and Building Inspection | | |
| <input type="checkbox"/> Electrician | | |
| <input type="checkbox"/> Fire and Rescue Department | | |
| <input type="checkbox"/> Library and Museum | | |
| <input type="checkbox"/> Parks & Recreation | | |
| <input type="checkbox"/> Police Department | | |
| <input type="checkbox"/> Public Works Department | | |
| <input type="checkbox"/> Wastewater and Water Utility | | |
| Date Reported to City Council (if necessary): | | |
| Comments, Contingencies, Findings: | | |
| | | |
| | | |



MEMORANDUM

DATE: January 17th, 2023

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director

RE: Review and possible action relating to Special Event:
Friends of Haumerson's Pond – Candlelight Ski and Hike

BACKGROUND

The City of Fort Atkinson is committed to supporting quality special events throughout the community. The Special Event Guide and Application was created to assist with planning events in the city and to allow appropriate contact information be obtained and forwarded to Departments. The planning guide is designed to assist members of the community in the planning, preparation and running of events and programs in Fort Atkinson.

The Special Event Guide defines a special event as a planned extraordinary occurrence or temporary aggregation of attractions, open to the public, that (a) is conducted on public property, (b) is conducted on private property and has a substantial impact on public property, (c) has activities that request special temporary licenses; or (d) require special city services, whether open to the public or not, including but not limited to, any of the following: street closures, provisions of barricades, garbage cans, stages or special no parking signs, special electrical services, or special police protection. Special events include, but not limited to, neighborhood and community festivals, parades, processions, fairs, and bicycle or foot races.

DISCUSSION

Event: Candlelight Ski and Hike

Dates and Hours of Event: Saturday, February 4th, 2023 2pm - 8pm

Locations: Haumerson's Pond, 550 S. 4th St. E.

Contact Person: Josie Kincaid, josie7001@gmail.com

Estimated Number of Attendees: 400

The group has requested assistance with refuse and recycling containers, picnic tables and barricades to direct parking. They additionally asked for appropriate snow clearing for attendee parking.

Event information was routed to Departments with the following comments without concerns. There will be no alcohol sales or consumption in conjunction with this event. Music is planned for inside the building and should not carry to surrounding residential area.

Free Fun for Everyone

Family Candlelight

Ski Skate & Hike

Feb 4 • 2-8 pm

Haumerson's Pond

550 South 4th St. East
Fort Atkinson
(past the Middle School)



Something for Everyone!
Candlelit Trail
(hike, ski or walk),
Skating,
Hockey, Limbo,
Eisstok

Have Fun & Stay Cozy!
Come inside and
warm up while
listening to live music.
Snack and drinks
will be available
for purchase.

**Ski & Skate
Rentals
Available at
2 Rivers Bicycle
& Outdoors**

**Meet and Greet
Sled Dogs!**
Guest appearance with
real sled dogs and their
handlers from the
H2M2-WI Snow Dogs.
Come get a once in a
lifetime photo with a
real sled dog!

SPONSORED BY: ▼

www.facebook.com/friendsofhaumersonspond

Butch's
Auto Body

**Fort
HealthCare**
FOR HEALTH

**Premier
Bank**
Here. For You. Always.

 **ROCK RIVER DENTAL**

WAYNE HAYES
REAL ESTATE LLC

111 West Sherman Avenue
Fort Atkinson, WI 53538



FINANCIAL ANALYSIS

There is no financial impact to the City of Fort Atkinson for the event.

RECOMMENDATION

Staff recommends that City Council approve the Friends of Haumerson's Pond Candlelight Ski and Hike for Saturday February 4, 2023 from 2:00 PM to 8:00 PM.

ATTACHMENTS

Special Event Application

Name of Business/Group Organizing Event: Friends of Haumerson's Pond

Contact Person for Event: Josie Kincaid

Phone Number: 920-723-7001 Email: josie7001@gmail.com

Is the Business/Group Organizing Event: ☐ For profit or ☒ Non-Profit

Special Event Details

Event Name: SKi, Skate and Hike

Event Date: Saturday Feb. 4, 2023

Event Location: Haumerson's Pond

Estimated Number of Attendees: 400 Hours of Event: 2pm - 8pm

Check all applicable boxes:

☒ I am renting a City Park Attach copy of paid park rental from Parks & Recreation (920) 563-7781.

☒ I will be having music Start and end time of music: approx 5-7 pm

☐ I will be closing a street(s) Attach site diagram with details. Barricades can be provided by Public Works upon request (920) 563-7771.

☐ I will be selling beer and/or wine* Attach Temporary License and Bartender/Operator Applications. Contact City Clerk (920) 563-7760

**Restroom Plan also required with sales of beer and/or wine. Refer to the Special Event Guide.*

☐ I will be erecting a tent, canopy or other temporary structure.

By signing, I agree to the following statements:

I understand I am responsible for a fire safety and medical plan. I understand it is my responsibility to read the Special Events Guide. I understand I may be required to provide Proof of Insurance. I am responsible to contact each Department to arrange for assistance. I understand I am responsible for timely clean up after the event.

Responsible Party Signature: ,

Josie Kincaid

Office Use Only

Date Submitted to Clerk: Date Emailed to Departments:

| Department | Comments, Concerns, Action(s) to be taken |
|---|---|
| <input type="checkbox"/> Clerk/Treasurer | |
| <input type="checkbox"/> EMS - Ryan Brothers Ambulance | |
| <input type="checkbox"/> Engineer and Building Inspection | |
| <input type="checkbox"/> Electrician | |
| <input type="checkbox"/> Fire and Rescue Department | |
| <input type="checkbox"/> Library and Museum | |
| <input type="checkbox"/> Parks & Recreation | |
| <input type="checkbox"/> Police Department | |
| <input type="checkbox"/> Public Works Department | |
| <input type="checkbox"/> Wastewater and Water Utility | |

Date Reported to City Council (if necessary):

Comments, Contingencies, Findings:



MEMORANDUM

DATE: January 17, 2023

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director

RE: Discussion and possible action relating to Interim Market Update for 2023 to be performed by Associated Appraisal Consultants

BACKGROUND

A property assessment is the value an assessor places on each taxable parcel and personal property within a municipal jurisdiction. This value determines the proportion of the local property tax levy for which each property owner is responsible. State Law requires the overall assessment ratio to be within 10% of market value (90%-110%). The goal is that assessed value reflects the market value. When this occurs, the assessment ratio is 100%.

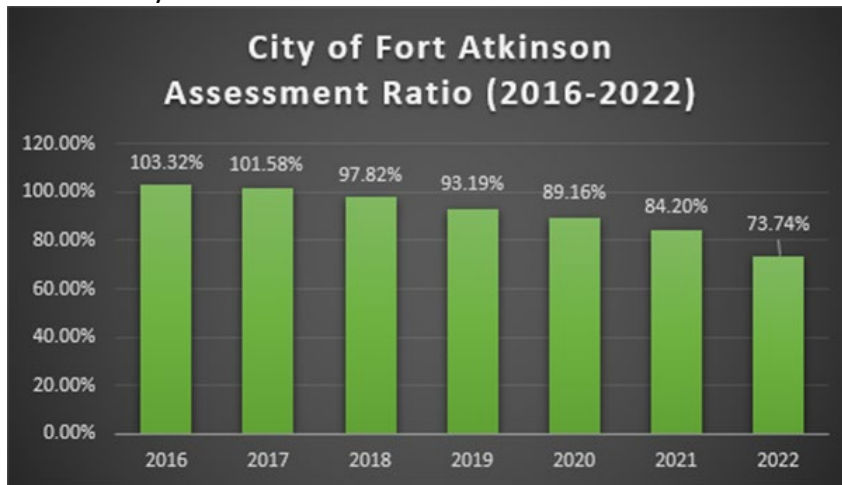
DISCUSSION

The City of Fort Atkinson has not been in compliance with State Statutes relating to assessment ration since 2019. If a municipality is out of compliance for five years in a row, the State will perform a revaluation at the municipality's expense. In order to avoid that, City staff has requested that the contracted assessor, Associated Appraisal Consultants, provide the City with options to return to compliance.

Because the City last performed a full revaluation in 2017, Associated Appraisal recommended the option for an Interim Market Update (IMU). The IMU meets the State requirements for compliance without the intensity and expense of a full revaluation. This update will be performed with an end goal of recalibrating the assessed values of the properties within the City and being compliant with State Statutes. This process is critically important in maintaining equity between and among all taxpayers.

As shown in Table 1, the City of Fort Atkinson's assessment ratio has steadily declined since 2016. Without intervention, 2023 would like be the fourth year of non-compliance with statutes.

Table 1: City of Fort Atkinson Assessment Ratio 2016-2022



The timeline for the IMU begins immediate with our Assesses collected field data. This process may take a few months with notices of assessment to be mailed in August to affected property owners. Open Book will follow in September with Board of Review anticipated in October.

FINANCIAL ANALYSIS

The Interim Market Update was quoted at \$35,000 and was included in the 2023 Budget. This cost is in addition to the annual maintenance contract.

RECOMMENDATION

Staff recommends the City Council approve the Interim Market Update with Associated Appraisal at a cost not to exceed \$35,000 as budgeted.

ATTACHMENTS

Associated Appraisal Consultant memorandum; Assessor Requirements by Assessment Type; Wisconsin Department of Revenue 2022 Property Assessment Information; 2023 Guide for Property Owner

ASSESSMENT SERVICES SUMMARY

Prepared for:

City of Fort Atkinson
Michelle Ebbert
City Clerk/Treasurer/Finance Director

Associated Appraisal Consultants, Inc.

Fee Schedule

The figures below are based on 4 years of professional assessment services. Optional add-on assessment services for a revaluation would be in addition to the price of annual maintenance.

| Assessment Services | 2023 Assessment Year | 2024 Assessment Year | 2025 Assessment Year | 2026 Assessment Year |
|--|---|----------------------------|----------------------------|----------------------------|
| MAINTENANCE | \$35,000 | \$35,000 | \$35,000 | \$35,000 |
| FULL VALUE MAINTENANCE | \$52,500 | \$52,500 | \$52,500 | \$52,500 |
| OPTIONAL ADD-ON REVALUATION ASSESSMENT SERVICES | | | | |
| FULL INSPECTION REVALUATION | +\$185,000 (for each revaluation assessment year) | | | |
| EXTERIOR ONLY REVALUATION | +\$155,000 (for each revaluation assessment year) | | | |
| INTERIOR PRC QUESTIONNAIRE | +\$10,000 (for each exterior revaluation assessment year) | | | |
| INTERIM MARKET UPDATE | +\$35,000 (for each revaluation assessment year) | | | |

Out-of-Pocket Expenses / Invoice Procedures

MAINTENANCE: The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2023, 2024, 2025, and 2026 assessment year(s). The maintenance or full-value maintenance contract would be all-inclusive, including all personal property accounts and mailing/postal services.

REVALUATION: Payment shall be made on a monthly basis for services and expenses incurred during a revaluation year. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the municipality until completion of the revaluation and final adjournment of the Board of Review. The add-on revaluation prices above are all-inclusive, including all personal property accounts and mailing/postal services. We recommend the IMU revaluation option at this time as the city recently conducted a full revaluation during the 2017 assessment year.

- The 2022 assessment year will be the 3rd year out of compliance in accordance with sec. 70.05(5), Wis. Stats. The municipality will be required to conduct a revaluation prior to or during the 2025 assessment year at the latest to avoid a state ordered reassessment for the 2026 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc.
- For budgeting purposes if the municipality were to conduct one of the revaluation options for the 2023 or 2024 assessment year the estimated total cost would be as follows:

| | | | |
|-------------|----------------------|----------|-------------|
| Maintenance | IMU Revaluation | Mailings | Total |
| \$35,000 | +\$35,000 | +\$0 +/- | = \$70,000 |
| Maintenance | Exterior Revaluation | Mailings | Total |
| \$35,000 | +\$155,000 | +\$0 +/- | = \$190,000 |
| Maintenance | Full Revaluation | Mailings | Total |
| \$35,000 | +\$185,000 | +\$0 +/- | = \$220,000 |

- Options to spread a revaluation cost over multiple years is available upon request and the amount(s) would be based on the revaluation type and assessment year chosen.

As identified on the annual assessor requirements chart (see attached) from the Wisconsin Department of Revenue (WIDOR), municipalities/assessors have a few guidelines or recommendations for annual assessment cycles.

Annual Review/Maintenance Option:

This type of assessment service is the minimum requirement for all municipalities. The annual review/maintenance cycle consists of copying the assessment roll from the previous year and updating assessment values taking into consideration the current level of assessment when changes are warranted. Examples of changes include new construction, combining or splitting of parcels, annexations, remodeling, demolition/razing, zoning changes, changes in tax classification, and any other occurrence that might affect market value or the physical attributes of the parcel. These changes may, or may not, result in a change in value; nonetheless each of these requires the Property Record Card (PRC) to be updated.

Full-Value Maintenance Option:

This type of assessment service includes the annual maintenance scope of work and in addition the municipality's assessed values would be kept in compliance with the requirements as prescribed under Wis. Stat. §70.05(5) for the duration of the contract term. The annual level of assessment shall be kept within 10% of the Municipality's prior year equalized value as set by the WIDOR.

Full Inspection and Exterior Only Revaluation Options:

These types of assessment cycles are recommended when Property Record Card information is outdated or inaccurate, assessment uniformity and equity is poor, a full inspection or exterior only revaluation has not been conducted in 10 years and or a reassessment is required per Wis. Stats. 70.75. The last full revaluation for the City of Fort Atkinson was conducted by AAC during the 2017 assessment year.

Positives

- Typically, a lesser cost for annual maintenance between revaluation years.
- Municipality can budget additional funds yearly towards a full or exterior revaluation.
- The real estate market dictates when to complete a revaluation.
- Each parcel is visited during the same assessment cycle/year thus ensuring equitable record collection and verification of the property record card.
- The municipality could pick up additional new construction or building improvements done without a permit which would increase the net new construction values and have a potential impact to your levy limit.
- Corrects inequities amongst individual property assessments and between classes of properties i.e.: residential, commercial, sum of 5, 6 & 7 etc.
- Brings all major classes of property within 10 percent of full value in the same assessment year as required under state law, sec 70.05(5), Wis. Stats.

Negatives

- The municipality will experience a spike in cost due to services for revaluation work if every parcel were needed to be visited during one calendar year.
- Additional time spent on Open Book, Board of Review or other appeals due to larger swings in assessment value changes since the last revaluation.
- Slower reaction to market corrections/changes than more annual market updates through a full value maintenance program or interim market updates.
- Reactive approach rather than a proactive approach to real estate market changes.

Associated Appraisal has many municipalities that plan and budget for a full inspection or exterior only revaluation on different cycles (every 2, 4, 6, 10 years etc.) regardless of market conditions. Planned revaluation schedules allow them to stay in compliance with both WIDOR recommendations and Wis. Stats. 70.05(05). They see a great benefit of visiting each property during one calendar year

or on a cyclical basis (some cases 20% or 25% visited per year) thus having all assessment parcel reviewed onsite regularly. Capturing PRC changes that may affect assessments is worth the additional scope of work and relating cost. In addition, by visiting each property during the same year they ensure that the records and values are looked at equitably and updated under the same market conditions.

Interim Market Update Revaluation:

This option works best when the property record card information is deemed reliable and a full inspection or exterior only revaluation has been completed within the last five (5) years and the overall assessment level shows an unacceptable degree of variance in some neighborhoods, property types or classes. This would be an option for the municipality if an onsite inspection revaluation had taken place within the past 5 to 10 years otherwise property record card information and building pictures would be outdated. This is our recommended option at this time as the city conducted a full revaluation during the 2017 assessment year.

Positives

- **Cost.** This method is much less costly for the municipality than the full inspection or exterior only revaluation options as there would not be as many field inspections except in cases such as a parcel sale, building permit or a property owner requested a review which is common practice during a typical annual maintenance assessment year.
- The computer aided mass appraisal (CAMA) model would be reviewed and adjustments/calibrations would be made to all taxable parcels when deemed necessary to ensure all tax payers are assessed fairly and equitably.
- Corrects inequities between individual property assessments and between classes of properties i.e.: Residential, Commercial, Sum of 5,5m, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full market value in the same year as required under state law (sec 70.05(5), Wis. Stats.)

Negatives

- This may delay onsite inspections of every parcel more frequently, which would create less reliable assessment property record data and or assessment values.
- It only works if the data being used for assessments is accurate and up to date.
- There would not be field inspections on every parcel, so changes made without a permit would not be captured.
- May lead to higher attendance at Open Book and or assessment value changes at Open Book due to corrections/updates to property records that were unknown due to lack of recent onsite inspections.

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

| | Full Revaluations | Exterior Revaluation | Interim Market Update | Annual Review/Maintenance |
|--|--|---|---|---|
| Appropriate when | PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75. | Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years | PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes | PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters |
| Real Property affected | All Property | All Property | Changes identified in column D PLUS Analysis of problem strata Identified from previous assessment year | Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning |
| Land Study | On-site Inspection | On-site Inspection | As necessary | As necessary |
| Inspect Exterior | All Buildings | All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review. | Buildings w/changes | Buildings w/changes |
| Inspect Interior | All Buildings | Buildings w/changes | Buildings w/changes | Buildings w/changes |
| Building Measurements | Measure all buildings | Measure or verify as needed | Measure or verify as needed | Measure or verify as needed |
| Photos | All primary buildings | As necessary | As necessary | As necessary |
| Sketch | All primary buildings | As necessary | As necessary | As necessary |
| Analyze neighborhoods, property types, trends | Required | Required | Required. Results determine whether assessment is full value or aggregate assessment level | Optional |
| Property Record Card (PRC) | Create new | Update/create new as needed | Update/create new as needed | Update/create new as needed |
| Review classifications | Required | Required | Required | Required |
| Validate usability of sales | Required | Required | Required | Required |
| Verify sales attributes (Ch 7 and 9) | Required | Required | Required | Required |
| Parcels to be valued | All Parcels | All Parcels | Parcels with changes | Parcels with changes |
| Review / revalue properties | All Parcels | All Parcels | Parcels with changes | Parcels with changes |
| Assessment level | Full Value | Full Value | Aggregate assessment level or full value as appropriate | Aggregate Assessment |
| Mail Notice of Change in Asmt | Only if assessment changes | Only if assessment changes | Only if assessment changes | Only if assessment changes |
| Personal property assessment | Required | Required | Required | Required |
| Add omitted property to roll (70.44) | Required | Required | Required | Required |
| Correct errors in roll (70.43) | Required | Required | Required | Required |
| Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47)) | Required | Required | Required | Required |

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

**Full Value Law
Wisconsin Statute 70.05
City of Fort Atkinson, Jefferson County**

Assessment Year

Action

2019, 2020,
2022, **2023**
(4 Years out of compliance)

(1st) Non-
Compliance
Notice to
Municipality

Wisconsin Department of Revenue will
monitor the level of assessment for
the municipality during the next
assessment year.

2024
(5 Years out of Compliance)

(2nd) **FINAL**
Notice to
Municipality

Wisconsin Department of Revenue will
order a state supervised revaluation for
the next assessment year if still out
of compliance.

2025
(6 Years out of Compliance)

A revaluation is
Ordered
by the Wisconsin
Department of
Revenue

Wisconsin Department of Revenue
orders a complete revaluation if the
municipality is still out of compliance. It
will become a stated mandated
reassessment the following year
without action during the 2025
assessment year.

2026
(State Ordered Reassessment)

A revaluation
Must be completed
and Supervised by the
Wisconsin Department of
Revenue

A complete reassessment will be
conducted and supervised by the
Wisconsin Department of Revenue (all
costs will be billed to the municipality).

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

| | Full Revaluations | Exterior Revaluation | Interim Market Update | Annual Review/Maintenance |
|--|--|---|---|---|
| Appropriate when | PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75. | Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years | PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes | PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters |
| Real Property affected | All Property | All Property | Changes identified in column D PLUS Analysis of problem strata Identified from pervious assessment year | Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning |
| Land Study | On-site Inspection | On-site Inspection | As necessary | As necessary |
| Inspect Exterior | All Buildings | All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review. | Buildings w/changes | Buildings w/changes |
| Inspect Interior | All Buildings | Buildings w/changes | Buildings w/changes | Buildings w/changes |
| Building Measurements | Measure all buildings | Measure or verify as needed | Measure or verify as needed | Measure or verify as needed |
| Photos | All primary buildings | As necessary | As necessary | As necessary |
| Sketch | All primary buildings | As necessary | As necessary | As necessary |
| Analyze neighborhoods, property types, trends | Required | Required | Required. Results determine whether assessment is full value or aggregate assessment level | Optional |
| Property Record Card (PRC) | Create new | Update/create new as needed | Update/create new as needed | Update/create new as needed |
| Review classifications | Required | Required | Required | Required |
| Validate usability of sales | Required | Required | Required | Required |
| Verify sales attributes (Ch 7 and 9) | Required | Required | Required | Required |
| Parcels to be valued | All Parcels | All Parcels | Parcels with changes | Parcels with changes |
| Review / revalue properties | All Parcels | All Parcels | Parcels with changes | Parcels with changes |
| Assessment level | Full Value | Full Value | Aggregate assessment level or full value as appropriate | Aggregate Assessment |
| Mail Notice of Change in Asmt | Only if assessment changes | Only if assessment changes | Only if assessment changes | Only if assessment changes |
| Personal property assessment | Required | Required | Required | Required |
| Add omitted property to roll (70.44) | Required | Required | Required | Required |
| Correct errors in roll (70.43) | Required | Required | Required | Required |
| Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47)) | Required | Required | Required | Required |

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

2022 Property Assessment Information

The following is the Wisconsin Department of Revenue's (DOR) response to questions on 2022 property assessments.

1. Will property assessments change for 2022?

- It depends. A property assessment will change if there was new construction to the property between January 1, 2021 and January 1, 2022. However, even if there was no new construction to the property between January 1, 2021 and January 1, 2022, a property assessment still may change depending on other factors.
 - Example 1: a residential property assessment will change if a new garage was built on the property between January 1, 2021 and January 1, 2022
 - Example 2: a residential property assessment may or may not change if there was no new construction to the property between January 1, 2021 and January 1, 2022 and the municipality is conducting a revaluation. When a municipality completes a revaluation, all taxable property is reviewed with assessed values updated to current full value (i.e., fair market value).
- State law establishes an annual property assessment and taxation process, providing the annual assessment date of January 1 (sec. [70.10](#), Wis. Stats.). The 2022 assessments are effective as of January 1, 2022 and are based on the property's status as of January 1, 2022. However, state law does not require annual full value (ex: fair market value) assessments. Assessments must be within 10% of full value once every five years (sec. [70.05](#), Wis. Stats.).
- A municipality determines whether to conduct a revaluation where all property assessments are updated to full value or a maintenance assessment where property values are updated for new construction and classification, though not updated to full value. See Chapter 4, pages 1-3, of the [Wisconsin Property Assessment Manual](#) (WPAM) for additional information on the different assessment types.
- Contact your municipality to determine the type of assessment it is conducting for 2022

2. If a municipality is completing a 2022 revaluation and updating all assessments to full value, what does the assessor consider to determine a property's assessed value?

- State law (sec. [70.32](#), Wis. Stats.), establishes property sales as the best indicator of a property's value subject to taxation. "...In determining the value, the assessor shall consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; recent arm's-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed."
- Chapter 10 of the [WPAM](#) provides information on review and use of property sales. See pages 1-3 for information on analyzing and stratifying sales to determine overall value and changes by property type. Chapter 12 focuses primarily on the use of sales to determine residential property assessments. See pages 23-25 for an example.
- Chapter 13 of the [WPAM](#) provides information on valuation of commercial property. See pages 36-41 for the valuation of leased property and consideration of sales, income, and cost information to determine the full value subject to taxation. As noted on page 40, when using the income approach, the goal is to determine market rent. Similar to sales, rental rates and leases are also reviewed to determine whether they are arm's length and represent market rent. In determining market rent, contract rents are analyzed to determine adjustments for many factors including short-term and long-term contracts that may not reflect the market.

3. Should a 2022 revaluation be postponed?

- Assessors should discuss the 2022 assessment type with the municipality and determine any contract changes as appropriate. The assessor and municipality may determine a 2022 maintenance assessment is appropriate versus a revaluation.
- Municipalities that received a second notice of non-compliance on October 30, 2021, under state law (sec. [70.05](#), Wis. Stats.), are required to meet compliance in the 2022 assessment year. For more information, contact the [Equalization Supervisor](#) in your district.

2022 Property Assessment Information

4. How will a property owner know if a property assessment is changing for 2022?

- State law (sec. [70.365](#), Wis. Stats.) requires assessors to send a Notice of Changed Assessment when an assessment changes from the prior year to the current year. Effective January 1, 2020, the assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. [70.32\(2\)\(c\)1g](#), Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less.

5. How are assessors completing property inspections?

- Assessors should discuss assessment work with the municipality and determine contract changes as appropriate
- State law (sec. [70.32](#), Wis. Stats.) requires assessments based on actual view, or the best information available
- If inspections cannot be completed, assessors may consider using other data sources described in the [WPAM](#), see pages 20-21, Data Collection section in Chapter 9

6. Is there a valuation cap/limit how much assessments can increase or decrease?

- State law does not limit the amount an assessment can change from the prior year to the current year
- However, under state law (sec. [70.05](#), Wis. Stats.), assessed values must be within 10% of full value once every five years to remain in compliance. See Chapter 1 of the [WPAM](#) for additional information.

7. Will property taxes remain the same for 2022 if the assessed value of a property remains the same?

- Not necessarily. There are many factors that affect property taxes beyond a property's assessed value including levies for local schools, municipalities, various credits, etc. Review the [Guide for Property Owners](#) for additional information on factors impacting property tax.

8. Does COVID-19 impact the 2022 Municipal Assessment Report (MAR) June 13, 2022 filing deadline?

- No. There is no change to the June 13, 2022 deadline for the 2022 MAR.
- Assessors should file MARs with the best information available
- File amended MARs when new information is available

9. Will DOR rely on the estimated MAR similar to prior years or will it rely on the final MAR? Boards of Review (BORs) may be held later and there could be changes made between the MAR filing deadline and submission of the final MAR.

- DOR will use the MAR submitted by the filing deadline (June 13, 2022) to develop the 2022 Equalized Values, TIF district values, and net new construction. These values are certified on August 15, 2022.
- Estimated MAR submissions should provide an assessor's best estimate of the local assessment changes as of January 1, 2022
- Final MAR submissions received after June 13, 2022, will be used to calculate corrections to be applied to 2023 Equalized Values, TID values, and net new construction

10. Similar to the MAR, late BORs may impact current year values reported on the Statement of Assessment. When is the SOA due to DOR?

- SOA is due to DOR the second Monday of June or after the BOR
- If there are significant value changes in the current year and/or value changes between taxing jurisdictions within the municipality (ex: due to boundary changes) – submit the SOA to DOR by September 1. DOR will use the submitted SOA to certify 2022 Equalized Values for school districts, technical colleges, and special districts.
- After the BOR, an amended SOA must be submitted to DOR

2022 Property Assessment Information

The following includes responses to assessment-related questions submitted to DOR.

Maintenance Type

- 1. DOR's guidance in the past has stated that assessors should not make changes for market conditions in a maintenance year. Does this mean that we should not make changes for property values affected by the COVID-19 pandemic as of January 1, 2022 if we are performing a maintenance assessment in 2022?**
 - No. The assessor should not change property values affected by COVID-19 in this case. During a maintenance assessment, the assessor should make updates for new construction, demolition, and changes in classification.
 - A maintenance assessment does not update assessments to full value (ex: changes in the real estate market). The [WPAM](#) describes the required assessment processes by assessment type. See Chapter 4, pages 1-3, of the [WPAM](#).
- 2. If an assessor is performing a maintenance assessment in 2022, is the assessor responsible to discover which properties were negatively affected by the COVID-19 pandemic in terms of market value?**
 - Assessors are not required to determine market value changes to each property during a maintenance assessment. However, an assessor does need to review the overall municipality and determine the overall level of assessment using assessment and sales ratio studies when completing any assessment type. See the [WPAM](#) and Chapter 10.
- 3. If an assessor is performing a maintenance assessment in 2022 and distributes Notices of Changed Assessment without making changes for COVID-related market conditions, can or should the assessor make such changes based on appeals and evidence provided on a case-by-case basis during Open Book?**
 - No. A maintenance assessment updates assessments for new construction, demolition, and classification.
 - A maintenance assessment does not address changes to the property's market value. The [WPAM](#) describes the required assessment processes for any assessment type. See Chapter 4, pages 1-3, of the [WPAM](#).
- 4. How should assessors respond to municipal officials and the public, when asked why assessors are not recognizing impacts of COVID-19 for 2022 due to a maintenance year assessment roll?**
 - State law establishes an annual property assessment and taxation process, providing the annual assessment date of January 1 (sec. [70.10](#), Wis. Stats.). The 2022 assessments are effective as of January 1, 2022 and are based on the property's status as of January 1, 2022. However, state law does not require annual full value (ex: fair market value) assessments. Assessments must be within 10% of full value once every five years (sec. [70.05](#), Wis. Stats.).
 - A municipality determines whether to conduct a revaluation where all property assessments are updated to full value or a maintenance assessment where property values are updated for new construction and demolition and classification, though not updated to full value. See Chapter 4, pages 1-3, of the [WPAM](#) for additional information on the different assessment types.
 - Contact your municipality to determine the type of assessment it is conducting for 2022

Valuation

- 1. If the assessor reduces assessments of some types of commercial properties negatively impacted by the COVID-19 pandemic, should the assessor also increase assessments of other types of commercial (or residential) properties that show evidence of market appreciation as of January 1, 2022?**

If the municipality is completing a 2022 non-maintenance assessment, the assessor is required to follow state law and establish the value of all property according to sec. [70.32](#), Wis. Stats., which establishes property sales as the best indicator of a property's value subject to taxation. "...In determining the value, the assessor shall consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; recent arm's-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed."

2022 Property Assessment Information

- 2. If the assessor makes adjustments to COVID-affected commercial properties, should the assessed values be at market value as of January 1, 2022? Should the value be further adjusted to reflect the level of assessment in the municipality? If level of assessment is to be considered, should it be the overall general level of assessment, the commercial class level of assessment, or, if stratified, could the level from a subclass or stratum of commercial properties be used?**

If the municipality is completing a 2022 full revaluation or exterior revaluation, all property is assessed at full value as of January 1, 2022. If a municipality is conducting an interim market update, all property is assessed at the same level (municipality's aggregate level of assessment) of full value as of January 1, 2022. Follow state law (sec. [70.32](#), Wis. Stats.) and value all real property according to sec. [70.32](#), Wis. Stats. See Chapter 4, pages 1-3, of the [WPAM](#) for additional information on the different assessment types.

- 3. If we perform a city-wide revaluation in 2022 and we take into account the negative impacts of COVID, assuming the market rebounds as soon as next year, our values could be out of compliance only one year after a full revaluation. Should we really be taking COVID into account if the impact may be short-lived?**

- If the municipality is completing a 2022 non-maintenance assessment, the assessor is required to follow state law and establish the January 1, 2022 value of all property according to sec. [70.32](#), Wis. Stats., which establishes property sales as the best indicator of a property's value subject to taxation. "...In determining the value, the assessor shall consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; recent arm's-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed."
- Similarly, if the municipality is completing a 2023 non-maintenance assessment, the assessor is required to follow state law and establish the January 1, 2023 value of all property according to sec. [70.32](#), Wis. Stats.

- 4. How can assessors determine or measure the impact of the COVID-19 pandemic on different types of properties in our local market, especially if we have very few sales from 2021? What constitutes a large enough effect due to COVID-19 to make adjustment?**

- State law (sec. [70.32](#), Wis. Stats.) establishes property sales as the best indicator of a property's value subject to taxation. "...In determining the value, the assessor shall consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; recent arm's-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed."
- Chapter 10 of the [WPAM](#) provides information on review and use of property sales. See pages 1-3 for information on analyzing and stratifying sales to determine overall value and changes by property type. Chapter 12 focuses primarily on the use of sales to determine residential property assessments. See pages 23-25 for an example.
- Chapter 13 of the [WPAM](#) provides information on valuation of commercial property. See pages 36-41, for the valuation of leased property and consideration of sales, income, and cost information to determine the full value subject to taxation. As noted on page 40, when using the income approach, the goal is to determine market rent. Similar to sales, rental rates and leases are also reviewed to determine whether they are arm's length and represent market rent. In determining market rent, contract rents are analyzed to determine adjustments for many factors including short-term and long-term contracts that may not reflect the market.

2022 Property Assessment Information

- 5. For leased properties affected by COVID-19, should the assessor consider high vacancy and/or collection loss or restructured leases and reduced rents? Should the assessor consider loss of business income due to forced closures, customer capacity limits, or other forms of reduced business income related to the pandemic?**
- State law (sec. [70.32](#), Wis. Stats.) establishes property sales as the best indicator of a property's value subject to taxation. "...In determining the value, the assessor shall consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; recent arm's-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed."
 - Chapter 13 of the [WPAM](#) provides information on valuation of commercial property. See pages 36-41, for the valuation of leased property and consideration of sales, income, and cost information to determine the full value subject to taxation. As noted on page 40, when using the income approach, the goal is to determine market rent. Similar to sales, rental rates and leases are also reviewed to determine whether they are arm's length and represent market rent. In determining market rent, contract rents are analyzed to determine adjustments for many factors including short-term and long-term contracts that may not reflect the market.
- 6. In evaluating the negative impact of the pandemic on income properties such as motel/hotels, restaurants, small businesses, etc., should the assessor consider income received from state/federal government stimulus packages? Is it a matter of public record how much stimulus money was given to individual businesses?**
- State property assessment law (sec. [70.32](#), Wis. Stats.) provides for the assessor to value the real property. State property assessment law (sec. [70.03](#), Wis. Stats.), defines real property as:
 - (1) Chapters 70 to 76, 78, and 79, real property, real estate, and land include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto, except as provided in sub. (2) and except that for the purpose of time-share property, as defined in sec. [707.02\(32\)](#), Wis. Stats., real property does not include recurrent exclusive use and occupancy on a periodic basis or other rights, including, but not limited to, membership rights, vacation services, and club memberships
 - (2) Real property and real estate do not include any permit or license required to place, operate, or maintain at a specific location one or more articles of personal property described under sec. [70.04\(3\)](#), Wis. Stats., or any value associated with the permit or license
 - State property assessment law does not provide for the assessor to value the person who owns the property or payments to that person unrelated to the state law definition of real estate under sec. [70.03](#), Wis. Stats.
- 7. A reduction of tax base causes an increase in tax rates, which penalizes properties not negatively impacted by COVID. If the legislature is not proposing a tax credit or property tax relief, should we as assessors be expected to fix an economic crisis when the assessor's focus should be on real estate values rather than business values?**
- State law requires assessors to value real property according to sec. [70.32](#), Wis. Stats. and the [WPAM](#). State law does not provide for assessors to make arbitrary or otherwise unsubstantiated assessment changes.
- 8. In our assessment work, we normally use three years sales data and three years of stabilized income/expenses for establishing values. Should we disregard that practice to react immediately to the COVID impact as of January 1, 2022?**
- State law establishes an annual property assessment and taxation process, providing the annual assessment date of January 1 (sec. [70.10](#), Wis. Stats.). The 2022 assessments are effective as of January 1, 2022 and are based on the property's status as of January 1, 2022.
 - State law also (sec. [70.32](#), Wis. Stats.), establishes property sales as the best indicator of a property's value subject to taxation. "...In determining the value, the assessor shall consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; recent arm's-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed."

2022 Property Assessment Information

- Chapter 10 of the [WPAM](#) provides information on review and use of property sales. See pages 1-3 for information on analyzing and stratifying sales to determine overall value and changes by property type.
- Chapter 12 of the [WPAM](#) focuses primarily on the use of sales to determine residential property assessments. See page 6 for discussion on the adjustment process, first adjusting for time and reflecting the sale price as of the assessment date with an adjustment example chart on page 8. See pages 23-25 for additional information and examples on the sales comparison approach to value.
- Chapter 13 of the [WPAM](#) provides information on valuation of commercial property. See pages 36-41, for the valuation of leased property and consideration of sales, income, and cost information to determine the full value subject to taxation. As noted on page 40, when using the income approach, the goal is to determine market rent. Similar to sales, rental rates and leases are also reviewed to determine whether they are arm's length and represent market rent. In determining market rent, contract rents are analyzed to determine adjustments for many factors including short-term and long-term contracts that may not reflect the market. Also consider page 64, which outlines the appraisal process for reviewing income and expenses over several years.

9. How is the effect of the COVID-19 pandemic different from the 2008-2009 recession in terms of its effect on property values (commercial and residential)? How is it similar?

An assessor needs to follow state law and the [WPAM](#) appropriate to that assessment year. For the January 1, 2008 assessment, assessors were required to follow state laws effective on January 1, 2008 and the 2008 [WPAM](#). The same applies for the 2009 and 2022 assessments. For the January 1, 2022 assessment, assessors are required to follow state law effective on January 1, 2022 and the 2022 [WPAM](#).

10. A company is trying to discount for COVID-19 and changing the depreciation rates on the 2022 Statement of Personal Property. What should the assessor do?

- State law (sec. [70.34](#), Wis. Stats.) provides for the valuation of personal property at its true cash value. To determine the amount and value of personal property of any person, state law (sec. [70.35\(1\)](#), Wis. Stats.) allows the assessor to examine such person under oath or require such person to submit a return of such personal property and the taxable value thereof. Assessors are responsible for auditing these returns (ex: [Statements of Personal Property \(PA-003\)](#)). Contact the filer for information on the values and any adjustments.
- **Note:** State law (sec. [70.35\(3\)](#), Wis. Stats.) does not require the assessor to accept the form and values provided by the filer. If the assessor determines a personal property value different than the value provided by the filer, DOR recommends sending a [Notice of Personal Property Assessment \(PR-299\)](#). See Chapters 17 and 19 of the [WPAM](#).

Equalized Values

1. If the assessor reduces assessments for certain commercial properties based on evidence that the property values dropped due to the COVID-19 pandemic, should these value losses be reported on the Municipal Assessment Report (MAR) as extreme economic obsolescence?

- The Equalized Value is adjusted each year to reflect market value changes by property class. The adjustments are called "economic changes" and are based on the prior year sales data. However, unique circumstances may occur in the marketplace that impacts the value of a specific property or type of property, that cannot be captured in the sales analysis and may not be adequately reflected in the economic change.
- If an assessor is conducting a revaluation and determines an assessment adjustment is warranted on a single property or property type due to unique market circumstances, the assessment change can be reported on the MAR as Economic Obsolescence. The assessor should provide comments explaining the reason for the Economic Obsolescence entry. The Equalization District Office will likely contact the assessor to discuss the Economic Obsolescence entry and may request the assessor's analysis used as a basis for the assessment change.

2022 Property Assessment Information

- 2. How will DOR account for value losses for certain types of commercial properties in the 2022 Equalized Values? In some cases, there will not be any sales data within the municipality, but there may be other sales in the county, market area, or regionally that would support a value loss for certain types of properties (ex: hotels).**
- DOR conducts a sales analysis by property class each year. The analysis may extend beyond a municipality's boundaries, when appropriate, to help identify market trends. Assessors provide property type codes when submitted assessment data to DOR. The property type codes are utilized to help to identify trends related to specific property types.
 - See response to questions 1 and 4 for additional information related to adjustments to the Equalized Value for market value changes
- 3. Could DOR conduct a study using Provide Assessment Data (PAD) sales data (perhaps by county) to help guide assessors in estimating the effects of COVID-19 on different types of commercial properties? National data suggests that some types of properties, such as industrial property, have increased in value, while retail and hospitality properties have decreased sharply.**
- It is the municipal assessor's responsibility to analyze sales activity used to determine assessed values. All assessors have access to statewide sales data as well as the associated [assessment data](#) provided by assessors (see [Provide Assessment Data](#), "Download Assessments"). This information can be utilized by assessors to evaluate market value changes for specific types of properties on a local level or regional level.
- 4. If the assessor provides DOR with stratified commercial assessment data for their municipality, will DOR use this information? Or would it be a waste of our time? Many assessors would be able to stratify their commercial assessments into categories, such as multi-family, industrial, retail, office, etc.**
- All stratification studies submitted to DOR by municipal assessors are reviewed by DOR staff, and if the analysis is supported by a sufficient number of sales, it is used to adjust the Equalized Value
 - Stratification information should be completed using DOR's [Sales Stratification Form](#), and submitted to the appropriate [Equalization Bureau District Office](#) by May 1, 2022
 - Contact the [Equalization Bureau District Office](#) in your area for assistance



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I. Introduction

This guide provides information about property assessment and appealing your assessment. This guide also describes the role of the assessor, local Board of Review (BOR), and taxation process. For additional information on property valuation, see the [Wisconsin Property Assessment Manual \(WPAM\)](#). Contact your [local assessor](#) for information about your property assessment and your [local clerk](#) for information about your property taxes. Information in this publication was prepared by the Wisconsin Department of Revenue's Office of Technical and Assessment Services.

II. General Property

Defined by state law, general property includes all taxable real and personal property, except property taxed under special provisions (ex: utility, forest crop, woodland tax, and managed forest property).

A. Real property, real estate, and land

The land and all buildings, improvements, fixtures, and rights and privileges connected with the land.

B. Personal property

All goods, wares, merchandise, chattels, and effects of any nature or description having any marketable value and not included in real property.

C. Uniform property tax

Article VIII of the state constitution requires the uniform taxation of property. Article VIII also provides the following property taxation standards:

- Legislature prescribes taxes on forest property
- Taxation of agricultural land and undeveloped land does not need to be uniform with the taxation of other real property

The state legislature enacts all property tax and assessment laws. The property tax assessment laws are covered in [ch. 70](#), Wis. Stats.

D. Taxable/nontaxable property

All property is taxable unless exempted by state law. Common property types exempt by state law:

- State and municipal property
- Public and private school property
- Cemeteries
- Property used for abatement of air and water pollution
- Household furniture and furnishings
- Manufacturing machinery specific processing equipment
- Apparel and musical instruments for personal use
- Money, bonds and stocks
- Motor vehicles and aircraft
- Livestock, inventories and merchant's stocks
- Computers and electronic peripheral equipment

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Obtaining an exemption

- Sec. [70.109](#), Wis. Stats., provides for a presumption of taxability. Exemptions shall be strictly construed, with the burden of proof resting with the entity claiming the exemption.
- Secs. [70.11](#), [70.111](#), and [70.112](#), Wis. Stats., list property eligible for a property tax exemption
- To obtain an exemption from property tax, most exemptions under sec. [70.11](#), Wis. Stats., require a Property Tax Exemption Request Form ([PR-230](#)). File the form with the [municipal assessor](#) where the property is located by March 1. On the form, the property owner requests an exemption under a specific state law and the property in question must meet the requirements of that state law to receive an exemption.
- See Chapters 20 and 22 of the [WPAM](#) for more information

III. Assessment and Its Purpose

An assessment is the value an assessor places on your property. This value determines what portion of the local property tax levy is covered by your property.

An assessed value is the value a local assessor places on taxable property. Under state law, all non-agricultural assessments must be based on the property's market value as of January 1. State law recognizes every municipality cannot be assessed at market value each year. The law requires each municipality is within 10% of market value once every five years. Assessed values are used to distribute the municipality's tax burden among the individual property owners.

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Wisconsin Department of Revenue (DOR) annually assesses all manufacturing property in the state. The assessor is appointed or elected at the local level. When the assessor completes the assessments, the Assessor's Affidavit ([PA-533](#)) is signed and attached to the assessment roll as required by law. Both are then turned over to the BOR. State law also provides for establishing county assessors. Currently, there is no county with a county assessor in Wisconsin.

IV. Assessors

A. Certification

State law requires certification of assessors by DOR. Certification involves an exam that tests their knowledge of appraisal and assessment law and administration. While there is no formal training required, assessors must show that they have acquired the knowledge essential to do a satisfactory job through successful completion of the certification exam.

In addition, many assessors in Wisconsin are active in professional organizations with established professional standards for assessors and appraisers. The municipally employed assessor and the independently contracted assessor and their staff (except clerical help) must have a current assessor certification at the appropriate level.

Five levels of assessor certification

1. Assessment technician
2. Property appraiser
3. Assessor 1
4. Assessor 2
5. Assessor 3

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B. Wisconsin Property Assessment Manual (WPAM)

The [WPAM](#) specifies technical, procedural and administrative practices. It also defines procedures, policies, legal decisions and assessor performance expectations.

State law (sec. [73.03](#), Wis. Stats.) provides DOR with the authority to prepare and publish the WPAM. The law requires DOR to prepare a manual that discusses and illustrates accepted assessment methods, techniques and practices with a view to more nearly uniform and consistent assessments of property at the local level. It also requires that the manual be amended by DOR from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, statutory changes, costs, and statistical and other information deemed valuable to local assessors by DOR.

V. Assessment Process

A. Municipal assessor is responsible for the assessment process

- **Discover** – all real and personal property is subject to tax unless exempted by law
- **List** – property characteristics determine value
- **Value** – determine the value subject to property tax

B. Assessment classifications of real property

State law requires the assessor to classify land on the basis of use. Classification affects the assessed value. Beginning with assessments as of January 1, 2017, [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under sec. [88.74](#) in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 27 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website. See [drainage districts](#).

Eight statutory classifications for real property

- **Residential (class 1)** – sec. [70.32\(2\)\(c\)3](#), Wis. Stats.
 - » Any parcel (or part of a parcel) of untilled land not suitable for the production of row crops, on which a dwelling or other form of human abode is located
 - » Vacant land where the most likely use is residential development
 - » Mobile homes assessed as real property are classified as residential
 - » Apartment buildings of up to three units are also classified as residential
- **Commercial (class 2)**
 - » Land and improvements primarily devoted to buying and reselling goods
 - » Includes the providing of services in support of residential, agricultural, manufacturing and forest uses
- **Manufacturing (class 3)**
 - » State law (sec. [70.995](#), Wis. Stats.) provides for the state assessment of manufacturing property
 - » Contact the [Manufacturing Bureau District Office](#) for information on qualifying uses

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- **Agricultural (class 4)**

- » State law (sec. [70.32\(2\)\(c\)1g](#), Wis. Stats.) describes this as "land, exclusive of buildings and improvements, which is devoted primarily to agricultural use"
- » Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of livestock
- » Buildings and dwellings associated with growing, production and associated services are classified as class 7– other
- » [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

- **Undeveloped (class 5) – sec. [70.32\(2\)\(c\)4](#), Wis. Stats.**

- » Areas commonly called marshes, swamps, thickets, bogs or wet meadows
- » Fallow tillable land (assuming agricultural use is the land's highest and best use)
- » Road right-of-way, ponds and depleted gravel pits
- » Land because of soil or site conditions is not producing or capable of producing commercial forest products

- **Agricultural forest (class 5m)**

- » State law (sec. [70.32\(2\)\(c\)1d](#), Wis. Stats.) defines agricultural forest as land producing or capable of producing commercial forest products, if the land satisfies any of the following:
 - Forest land is contiguous to a parcel that is classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
 - Forest land is located on a parcel containing agricultural land for the January 1, 2004 assessment and on January 1 of the current assessment year
 - Forest land is located on a parcel where at least 50% of the acreage was converted to agricultural land for the January 1, 2005 assessment year or thereafter
- » [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

- **Productive forest land (class 6) – sec. [70.32\(2\)\(c\)2](#), Wis. Stats.**

- » Land producing or capable of producing commercial forest products. Forest land cannot include buildings and improvements.
- » Forested areas that are managed or set aside to grow tree crops for "industrial wood" or to obtain tree products (ex: sap, bark, seeds)
- » Forested areas with no commercial use made of the trees, including cutover
- » Cherry orchards, apple orchards and Christmas tree plantations are classified as agricultural property
- » Lands designated forest crop land and managed forest land by the Department of Natural Resources are entered separately in the assessment roll
- » Improvements on forest crop lands and managed forest land must be listed as personal property under state law (secs. [77.04\(1\)](#) and [77.84](#), Wis. Stats.)
- » Forested areas primarily held for hunting, trapping or in the operation of game preserves, must be classified as forest, unless clearly operated as a commercial enterprise or exempt

- **Other (class 7) – sec. [70.32\(2\)\(c\)1m](#), Wis. Stats.**

Buildings and improvements on a farm (ex: houses, barns and silos along with the land necessary for their location and convenience)

C. Property information

Wisconsin has an annual assessment. This means that each year's assessment is a new assessment. The assessor is not obligated to keep the same assessment each year. The assessor may change your assessment because of building permits or sales activity even if the assessor did not inspect your property.

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State law requires property be valued from actual view or from the best information that can be practicably obtained. An interior inspection results in a better-quality assessment; however, it is not always possible to conduct interior inspections. To ensure receiving a complete and accurate valuation, it benefits the property owner to provide interior viewing access of their residence. For the purposes of valuation, if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law (sec. [66.0119](#), Wis. Stats.), to view the interior of the home.

1. Notification process with Request to View Property Notice

Secs. [70.05\(4m\)](#) and [\(4n\)](#), Wis. Stats. require assessors to provide property owners written notice when requesting an interior view of the residence. DOR recommends sending a letter, allowing 14 calendar days for a response. If the assessor does not receive a response, they may attempt in-person contact to obtain consent. If that step is unsuccessful, the assessor may send a certified letter including the notice. If an interior view remains necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.

2. Sale of the property

- When a property sells, the assessor must review the sale
- Assessor verifies the facts surrounding the sale to determine if it is an arm's-length sale and usable for assessment purposes, this may include an interior inspection (requiring notice to the property owner) of the property
- Assessor uses sales to update assessments in a municipality when conducting a revaluation ([Reassessment/Revaluation](#))

3. New construction and improvement maintenance

- Under state law, the assessment must be based on the market value of the improvement. The assessor looks at how much the total value of the building and land changed due to the improvement. The cost may not be the true measure of any change in market value. If there is an increase in market value, it should be reflected in an increase in assessed value.
- If a building is under construction as of January 1, the best way for the assessor to get this information is with an on-site inspection and recording the data on the appropriate property record card
- Onsite inspection reveals new or remodeled improvements not previously recorded
- If the property owner started new or remodeled improvements before January 1 (the assessment day) and finished after January 1, the assessor must find out how much was completed as of January 1 and assess the existing improvements as of January 1
- Normal home repairs and maintenance generally prevent property values from falling and usually do not warrant a change in the assessment

Example: A property is worth \$90,000. As of January 1, the property owner started an addition, but only has a foundation. The property should be appraised at the \$90,000 plus the value of the foundation as of January 1. In such a case, the value of the foundation should be determined by the construction cost and could possibly be verified with construction receipts or the building permit.

D. Information used to determine assessments

Assessors consider information from many sources to determine your assessment.

1. Recent arm's-length sales

Under state law, the best indicator of market value is a recent arm's-length sale of a property provided it is in line with recent arm's-length sales of reasonably comparable property.

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The assessor may not change the assessment of property based solely on the recent arm's-length sale of property without adjusting the assessed value of comparable properties in the same market area.

- Sales should be recent – those several years old may not reflect current market conditions
- Sales must be arm's-length – there should be no relationship between the buyer and seller affecting the sales price (ex: sales between relatives are typically not arm's-length sales)
- Buyer and seller are typically motivated
- Both parties are well informed or well advised, and are acting in what they consider their own best interests
- Reasonable time is allowed for exposure in the open market
- Payment is made in terms of cash in U.S. dollars or in terms of comparable financial arrangements
- Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

2. Recent arm's-length sales of reasonably comparable property

If you did not recently purchase the property, the next best evidence is recent arm's-length sales of reasonably comparable property.

- Comparable properties are those similar to your property in location, style, age, size and other features
- Example: You own a ranch home built in 1962 that has 1,200 square feet, three bedrooms, one full bath and one half bath, a two-car garage, and is on a level 7,200 square foot lot
 - » You should try to find recent arm's-length sales of property in your area with the same or similar features
 - » The more features of the sale properties that are the same as your property, the stronger the indication that these sales prices represent your home's market value
- Assessor should be able to tell you what comparable sales they used to determine the market value of your property

3. No recent arm's-length comparable sales

When there are no recent arm's-length comparable sales, the value may be estimated using other available information. This may include sales of less comparable properties, asking prices, cost and income approaches to value, options to purchase, recent appraisals of your property, and insurance estimates.

E. Notice of Changed Assessment

Under state law (sec. [70.365](#), Wis. Stats.), whenever an assessor changes the total assessment of any real property (or any improvements on managed forest land that are taxed as personal property under sec. [77.84\(1\)](#), Wis. Stats. by any amount, the owner must be notified. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. [70.32\(2\)\(c\)1g](#), Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less. However, failure to receive a notice does not affect the validity of the changed assessment.

The notice must be in writing and mailed at least 15 days (30 days in revaluation years) prior to the BOR meeting (or meeting of the Board of Assessors if one exists). The notice contains the changed assessment amount and the time, date and place of the local BOR (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to use to object to the assessment. The notice requirement does not apply to personal property assessed under [Chapter 70](#).

F. Equitable assessment

If your property's assessment ratio is similar to the assessment level of the taxation district (see the [Glossary](#) section of this guide), then your assessment is equitable. To determine your property's assessment ratio, divide your property's assessed value by your property's current market value.

$$\frac{\text{Your Property's Assessed Value}}{\text{Current Market Value of Your Property}} = X\%$$

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To make a sound decision, you must know your property's assessed value, current market value and the assessment level of the taxation district.

G. Assessment of personal property

Sec. [70.30](#), Wis. Stats. states, "Every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the... items of personal property assessed to such person, which shall constitute the assessed valuation of the several items of property therein described..." State law provides for the following types of personal property:

- Number and value of steam and other vessels (boats and watercraft)
- Value of furniture, fixtures, and equipment
- Value of all other personal property except such as is exempt from taxation

The correct classification of property as real or personal is important, in some cases it determines whether the property is taxable. There are cases where it is not clear whether a property is real or personal; therefore, the assessor must understand the law of fixtures and applicable court determinations that may help in making the distinction. Assessors may also have difficulty distinguishing merchants' stock-in-trade and manufacturers' materials and finished products (which are exempt) from the various items of personal property which are assessable. See Chapter 22 of the [WPAM](#) for additional information.

1. When assessments are made

The date of assessment of personal property is the same as that for real property; as of the close of January 1.

2. Where personal property is assessed

Sec. [70.13\(1\)](#), Wis. Stats. states, "All personal property shall be assessed in the assessment district where the same is located or customarily kept except as otherwise specifically provided. Personal property in transit within the state on the first day of January shall be assessed in the district in which the same is intended to be kept or located, and personal property having no fixed location shall be assessed in the district where the owner or the person in charge or possession thereof resides, except as provided in subsection (5) of this section." Thus, the tax situs of personal property may or may not be the tax district in which it happened to be physically present as of the close of January 1.

VI. Manufactured and Mobile Homes

State law provides manufactured and mobile homes may be classified for assessment and taxation purposes as real or personal property, may be subject to a monthly municipal permit fee or may be exempt from monthly municipal permit fees and property tax.

A. Definitions

- **Mobile home** – "That which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway and designed, equipped and used primarily for sleeping, eating, and living quarters, or is intended to be so used; and has the meaning given in sec. [101.91\(10\)](#), Wis. Stats. and includes any additions, attachments, annexes, foundations and appurtenances."
- **Manufactured home** – defined by state law (sec. [101.91\(2\)](#), Wis. Stats), for property taxation as: a structure that is designed to be used as a dwelling with or without a permanent foundation and that is certified by the federal department of housing and urban development as complying with the standards established under 42 USC 5401 to 5425 and includes any additions, annexes, foundations and appurtenances

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- **Camping trailer and recreational mobile home** – state law (sec. [70.111\(19\)\(a\)](#), Wis. Stats.) defines camping trailers by reference to statutory vehicles sec. [340.01\(6m\)](#), Wis. Stats. as "a vehicle with a collapsible or folding structure designed for human habitation and towed upon a highway by a motor vehicle"

Under state law, the definition of a recreational mobile home includes:

- a. Prefabricated structure that is no larger than 400 square feet
- b. Certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5
- c. Designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes

B. Manufactured and mobile home classifications

A mobile and manufactured home can be classified as real or personal property. A mobile or manufactured home must be:

- Connected to utilities
- On a foundation upon land owned by the mobile and manufactured homeowner

To be considered personal property, a mobile or manufactured home:

- Must be on land owned by someone other than who owns the home
- Cannot be set upon a foundation or connected to utilities

A mobile home or manufactured home needs to be "set upon a foundation" before it can be assessed as an improvement to real property. According to state law, a mobile home or manufactured home is defined as "set upon a foundation" if it is off its wheels and is set upon some other support. The assessor has the authority to determine if the cement blocks supporting the trailer meet this definition of "foundation." In *Ahrens v. Town of Fulton*, 2002 WI 29, 251 Wis.2d 135, 641 N.W.2d 423, the Supreme Court held "... a mobile home is 'set upon a foundation' when the home is resting for more than a temporary time, in whole or in part, on some other means of support than its wheels." In this case:

- Homes must have some form of stabilizer under the unit, including concrete blocks, cinder blocks or screw jacks
- Use of these support mechanisms effectively took some of the weight of the home off its wheels
- Remaining mobile home did not have any stabilizers under it. This mobile home did, however, have additional structures that were caulked to the unit.
- Additional structures included a 385 square foot screened-in room and a 104 square foot porch. Both structures rest on footings.
- The town argued that, when this addition is considered, the mobile home would not be completely supported by its wheels. The Supreme Court agreed with this interpretation.

C. Exempt mobile and manufactured homes

Some mobile and manufactured homes are exempt from property tax. State law (sec. [70.111\(19\)](#), Wis. Stats.), exempts camping trailers and certain recreational mobile homes from taxation. A November 2020 Wisconsin Tax Appeal Commission decision ruled secs. [70.111\(19\)\(b\)](#), and [66.0435\(1\)\(hm\)](#), Wis. Stats. exempt recreational mobile homes (RMH) whether or not the RMH is attached to the real estate.

1. Exemptions

- **Exemption applies to:**
 - » RMHs defined in sec. [66.0435\(1\)\(hm\)](#), Wis. Stats.
 - » Steps and a platform, not exceeding 50 square feet that lead to a doorway of a RMH

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- **Exemption does not apply to:**

- » Land where the RMH is located
- » Other additions, attachments, decks or patios (ex: garages, foundations, sheds)
- » RMH that is a prefabricated structure that exceeds 400 square feet or is not certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5
- » RMH that is not designed to be towed and used primarily as temporary living quarters

Vacant mobile or manufactured homes held for sale and owned by a licensed dealer, no matter its location, are considered merchant's stock-in-trade and are exempt under state law (sec. [70.111\(17\)](#), Wis. Stats.). Vacant mobile or manufactured homes held by the manufactured or mobile home community operator, that is not a licensed dealer are taxable or subject to a monthly municipal permit fee.

2. Recreational motor homes

State law (sec. [70.112\(5\)](#), Wis. Stats.), exempts motor vehicles from property taxation. This statute exempts items such as Winnebago motor homes, Ford campers, and other motorized vehicles known as RVs. Licensed vehicles and trailers are not considered mobile homes or manufactured homes.

3. Measuring a mobile home for exemption

- Total square footage (rounded to the nearest square foot) should be calculated using the outside length and width of the mobile, including the area of any additions and attachments
- Only additions and attachments that are clearly attached to the recreational mobile home are included in the calculation of total square footage
- Length and width of a mobile home or manufactured home should not include the excess measurements caused by the protrusion of corner caps and end caps as this could influence the exemption determination
- Freestanding structures (appurtenances) should not be included in the mobile home or manufactured home area calculation

4. Garages, sheds, and other freestanding structures affixed to the land should be assessed as:

- Real estate if the mobile homeowner owns the land
- Personal property if the mobile or manufactured homeowner does not own the land
- Assessor determines what is an addition and attachment

Square footage disagreements should first be discussed with the assessor. If you believe the mobile home or manufactured home is exempt, you may file a claim of unlawful tax with the municipality under state law (sec. [74.35](#), Wis. Stats.). If the municipality rejects the claim, a direct appeal may be made to circuit court of the county in which the property is located.

D. Monthly municipal mobile home permit fee

State law (sec. [70.112\(7\)](#), Wis. Stats.), exempts from property taxation "every mobile home unit subject to a monthly parking municipal permit fee." According to state law, a municipality may enact an ordinance to collect a mobile home or manufactured home parking monthly municipal permit fee from all units located within the municipality except for:

- Mobile homes or manufactured homes that are improvements to real property as defined in sec. [70.043\(1\)](#), Wis. Stats. Recreational mobile homes and camping trailers per sec. [70.111\(19\)](#), Wis. Stats.
- Recreational mobile homes located in campgrounds licensed under sec. [97.67](#), Wis. Stats.
- Mobile homes located on land where the principal residence home owner is located per sec. [66.0435\(9\)](#), Wis. Stats.

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Vacant units that have been repossessed by the financial institution are not subject to municipal parking fee under sec. [66.0435\(3\)\(c\)9](#), Wis. Stats., "No monthly municipal permit fee may be imposed on a financial institution, as defined in sec. [69.30\(1\)\(b\)](#), Wis. Stats., that relates to a vacant unit that has been repossessed by the financial institution."

E. Mobile home assessment appeals

The mobile home or manufactured home owner may appeal the assessment by appearing at the BOR and presenting sworn testimony as to its true and correct market value. This applies to a mobile home or manufactured home whether it is assessed as real estate, personal property, or subject to the monthly municipal permit fee.

F. Mobile home exemption disputes

Disputes concerning exemption issues are not heard at the BOR. Property owners contesting exemption status may file a claim of unlawful tax with the municipality by January 31 of the year in which the tax is payable, under state law (sec. [74.35](#), Wis. Stats.). If the municipality rejects the claim, a direct appeal may be made to circuit court of the county in which the property is located.

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G. Overview of manufactured and mobile home unit property taxes

| Item | Unit per 66.0435 | Subject to General Property Tax | Subject to Municipal Permit Fee | Comments |
|--|------------------|---|---|--|
| Unit of any size including additions, on a foundation, connected to utilities, land owned by unit's owner | Yes | Yes, as real property | No | Meets definition in 66.0435 and real estate in 70.043(1) |
| Unit of any size including additions either still on wheels, and/or not connected to utilities, and/or on land not owned by unit's owner | Yes | Yes, as personal property unless subject to permit fee | Yes, if located in municipality with 66.0435 permit fee | Meets definition in 66.0435 and personal property in 70.043(2) . Subject to permit fee if in 66.0435 community; if subject to fee, exempt from personal property tax 70.112(7) |
| Recreational mobile home or vehicle no larger than 400 square feet designed to be towed and used as temporary living quarters | Yes | Exempt under 70.111(19)(b) to include steps and a platform, not exceeding 50 square feet leading to a doorway of a recreational mobile home, does not apply to any other addition, attachment, deck, or patio | No, by 66.0435(3)(c) | Meets definition in 66.0435(1)(hm) ; and is exempt under 70.111(19)(b) ; exempt from permit fee under 66.0435(3)(c) . |
| Camping trailer designed to expand into a tent with built-in space for mattress and other fixtures | No | Exempt under 70.111(19)(b) | No, by 66.0435(3)(c) | "Pop-up" trailer meets definition of camping trailer in 340.01(6m) as trailer with collapsible or folding structure towed on the highway. |
| Camper body installed or mounted on pick-up truck | Yes | Exempt under 70.111(19)(b) | No, by 66.0435(3)(c) | Meets definition of mobile home in 66.0435 ; if under 400 square feet, exempt from personal property tax under 70.111(19)(b) . |
| Twin-section units transported on wheels or dolly and assembled on site | No | Yes | No | Not a unit under 66.0435 . Realty if located on land owned by unit's owner; otherwise, treated as personal property as a building on leased land. |
| Buses or vans | No | Exempt under 70.112(5) | No | Motor vehicle exempt from property tax under 70.112(5) |
| Vacant unit held for sale by a dealer | No | No | No | Considered merchant's stock under 70.111(17) |

See Chapter 19 of the [Wisconsin Property Assessment Manual](#) for additional information.

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VII. Equalized Value

An equalized value is the estimated value of all taxable real and personal property in a taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agriculture) and agricultural forest and undeveloped lands, which are based on 50% of their full value.

It is necessary for DOR to determine an equalized value for each taxing jurisdiction. Equalized values are needed since property is assessed in different taxing districts at different percentages of market value. Uniform values are called equalized values because local levels of assessment are equalized and all non-agricultural property are valued on an equal basis, 100% of full taxable value.

Note: The assessed value is important for maintaining equity among individual taxpayers within the municipality while the equalized value maintains equity between municipalities and counties.

A. Uses of equalized value

Equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes and for distributing property tax relief. Apportioning is the process of dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value. For example, a state levy is apportioned among all municipalities in the state; an individual county's levy among all municipalities in the county; and a school levy among the municipalities in the school district.

The value of all property in different municipalities (but in the same taxing jurisdiction) must be known to calculate how much of the total tax levy to apportion to each municipality. The values determined by local assessors cannot be used to apportion levies among different municipalities. To do so would violate the rule of uniformity, since the assessed values are not comparable among municipalities, whereas the equalized values are all at market value.

Example – this mathematical example helps show how equalized values are used:

- County has within its borders three primary assessment districts: town, city and village
- County wishes to levy a property tax of \$40,000
- Since the county has no assessment roll of its own, it will apportion the total levy among the three primary assessment districts by sending a bill to each of them
- Assessed and equalized value of three primary assessment districts and the county are shown below

| | Local Assessed Value | % to County Total of Assessed Value | Full Value or Equalized Value | % to County Total of Equalized Value | Ratio of Assessed to Equalized Value |
|--------------|----------------------|-------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|
| Town | 2,100,000 | 28.4% | 2,000,000 | 25.0% | 105.0% |
| City | 4,500,000 | 60.8% | 5,000,000 | 62.5% | 90.0% |
| Village | 800,000 | 10.8% | 1,000,000 | 12.5% | 80.0% |
| County Total | \$ 7,400,000 | 100.0% | \$ 8,000,000 | 100.0% | |

Since the county levy is a levy on property, the most logical way to apportion that levy among the districts is according to the proportionate amount of property in each district.

If the assessed values were used, the apportionment of the county levy would be:

Town 28.4% of \$40,000 = \$ 11,360
City 60.8% of \$40,000 = \$ 24,320
Village 10.8% of \$40,000 = \$ 4,320
Total County Levy \$ 40,000

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By using the equalized values, the apportionment of the county levy is changed substantially:

| | | | | | |
|--------------------------|-------|----|----------|---|------------------|
| Town | 25.0% | of | \$40,000 | = | \$ 10,000 |
| City | 62.5% | of | \$40,000 | = | \$ 25,000 |
| Village | 12.5% | of | \$40,000 | = | \$ 5,000 |
| Total County Levy | | | | | \$ 40,000 |

While the example relates only to the apportionment of the county tax, the apportionment of school tax, sanitary districts and other apportionments follow a similar pattern. There are over 100 statutory uses of equalized values.

B. Assessment compliance

Under state law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.), each municipality must assess all major classes of property within 10% of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10% of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, DOR must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

C. Full value law (sec. [70.05\(5\)](#), Wis. Stats.)

An example of how DOR monitors compliance under the six-year cycle.

- **2017, 2018, 2019, 2020 – First notice of non-compliance**

The municipality has been non-compliant for four consecutive years, DOR issues the first notice of non-compliance by November 1, 2020.

- **2021 – Second notice of non-compliance**

The municipality has been non-compliant for five consecutive years, DOR issues the second notice of non-compliance by November 1, 2021.

- **2022 – Order for supervised assessment**

The municipality has been non-compliant for six consecutive years, DOR issues an order for a state supervised assessment by November 1, 2022.

- **2023 – DOR supervises a revaluation**

State supervised assessment completed.

VIII. Reassessment/Revaluation

The term reassessment, under state law (sec. [70.75](#), Wis. Stats.), means to completely redo the assessment roll. After receiving a petition, DOR may order a reassessment of all (or any part) of the taxable property in a municipality if its investigation determines the assessments are not in compliance with the law. DOR appoints one or more persons to prepare a new assessment roll. The assessment roll, after completion by the appointed person(s), is substituted for the original assessment roll. The municipality pays all expenses connected with a reassessment.

A revaluation is done by the assessor when the property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done for 10 years, or reassessment is required under state law (sec. [70.75](#), Wis. Stats.). A full revaluation includes on-site inspections (interior and exterior), measuring and listing all buildings, taking photos, and sketching buildings.

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A. Initiating a reassessment

Under state law (sec. [70.75](#), Wis. Stats.), except in first-class cities (Milwaukee), the owners of at least 5% of the assessed value of all property in the municipality may submit a written petition to DOR for a reassessment of the municipality. The basis of the petition must be that the property assessment in the taxation district is not in compliance with the law and the public interest will be promoted by a reassessment. A petition for reassessment may be obtained from the [Equalization Bureau District Supervisor](#). The district supervisor can also answer any questions you may have about circumstances of a potential sec. [70.75](#), Wis. Stats. petition. It is not necessary for property owners to have appeared at the BOR to petition for a reassessment.

1. Reassessment details

For a reassessment, the assessment roll in question would be completely redone. The property owners do not have to appear at the BOR to petition for a reassessment.

DOR holds a public hearing once a petition is verified to contain at least 5% of the assessed value of all property in the municipality. The public hearing provides property owners and municipal officials an opportunity to present evidence for or against a reassessment.

2. DOR investigates the assessment and can:

- Order a reassessment
- Order special supervision of succeeding assessments
- Deny the petition
- Dismiss the petition

See DOR's [Guide for 70.75 Reassessments](#) for more information.

B. Supervised assessment

A supervised assessment is an alternative to a reassessment. Under state law (sec. [70.75\(3\)](#), Wis. Stats.), one or more persons are appointed by DOR to assist the assessor in making the assessment for the following year. DOR supervises the assessment work. The municipality pays all costs involved in a supervised assessment. A supervised assessment is very similar to a revaluation under sec. [70.055](#), Wis. Stats., in that new assessment records and assessed values are created. The previous year's assessment roll is not affected.

C. Initiating a revaluation

1. A complete revaluation of all taxable real and personal property within a municipality is periodically necessary. There may be several reasons for this, including:

- Current assessment was not made in substantial compliance with the law
- Inequities may exist within property classes
- Inequities may exist between property classes
- Governing body may want updated records to show the physical characteristics of all its taxable real and personal property
- Governing body may want an original inventory of all its taxable property

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When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy. Most property owners are willing to pay the expenses of a revaluation to be assured that all are paying their fair share of property taxes.

Property owners fear that taxes will go up if a revaluation is done. This may or may not be the case. Taxes are directly tied to the amount of money that the municipality needs to collect. This is called the levy. If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less.

Another area that property owners question is the tax rate. If the assessed values established by a revaluation are greater than they were before and the tax levy is the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, the tax rate will be cut in half.

2. Before/after revaluation

- **Before:** $\text{Levy} / (\text{Total Assessed Value}) = \$200,000 / \$4,000,000 = .05$ or 5%
- **After:** $\text{Levy} / (\text{Total Assessed Value}) = \$200,000 / \$8,000,000 = .025$ or 2.5%

D. Trespassing and Revaluation Notice

State law lists the following requirements before entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) is allowed, once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits:

1. Requirements

- **Purpose** – reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date** – entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- **Duration** – assessor's visit must not be more than one hour
- **Scope** – assessor must not open doors, enter through open doors, or look into windows of structures
- **Notice** – if the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

2. Denial of entry

The assessor may not enter the premises if they received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave. (sec. [943.15\(1m\)\(f\)](#), Wis. Stats.)

If a reasonable written request (see [Notification Process with Request to View Property Notice](#)) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary. The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings.

Notification must be published or posted before an assessor begins a revaluation. State law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.) provides that before a city, village or town assessor conducts a property revaluation, the city, village or town must publish a notice on its municipal website stating a revaluation will occur, listing the approximate dates. The notice should describe the assessor's authority to enter land, under secs. [943.13](#) and [943.15](#), Wis. Stats. If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The city, village or town should provide links to the above noted statutory references, so persons visiting the website can click those links and review the statutes.

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E. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law (secs. [943.13](#) and [943.15](#), Wis. Stats.).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the [Wisconsin State Legislature](#) website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

F. Assessment roll

Each property is described in books called “assessment rolls” that are open for examination at the clerk’s or assessor’s office during regular office hours. You may also view properties other than your own. Personal Property rolls are generally kept in alphabetical order by name of the owner.

Assessment roll contains the following for each property:

- Parcel number (also appears on tax bill)
- Property owner’s name and address
- Legal description of the property
- Assessed values, by class

G. Assessment questions

Contact your assessor if you have questions about your assessment:

- When you meet with your assessor, review your property records and discuss how your assessment was made
- Assessors maintain a record of your property, which includes a physical description and information on how your assessment was developed
- These property records are considered open records, which means the public has the right to inspect them . This right does not include information gathered under a pledge of confidentiality or where access is restricted by law, such as personal property returns
- You may also view the records for other properties
- Discussing your assessment with the assessor may eliminate the need for a formal appeal to the BOR

H. Open Book

Attend the Open Book if you are unable to meet with your assessor – highly recommended

- Open Book refers to a period of time (before BOR begins) when the completed assessment roll is open for examination
- This period of time is an opportunity to discuss your property value with the assessor and provide reason for changing the value, if appropriate
- Assessor must be present for at least two hours while the assessment roll is open
- State law (sec. [70.45](#), Wis. Stats.), requires the municipal clerk (or commissioner of assessments in first class cities) to publish or post a notice specifying the open book date(s) at least 15 days (30 days in revaluation years when combining the Open Book and BOR notices) before the first day the assessment roll is open for examination
- Instructional materials on appealing your assessment to the BOR should be available at the open book
- At Open Book, the assessor is allowed to make any changes that are necessary to perfect the assessment roll
- When Open Book ends, any changes to the assessment roll (your property value) requires formal process in front of the Board of Review or circuit court

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- Board of Review starts a minimum of seven days after the assessment roll is open for examination (Open Book) under state law (sec. [70.45](#), Wis. Stats.) (sec. [70.47\(1\)](#), Wis. Stats.)

I. Appealing your assessment

If you disagree with your assessment, under state law (sec. [70.47](#), Wis. Stats.), you may appeal the assessment. The BOR is the first step in the appeal process (except for appeals to properties in cities with a Board of Assessors (BOA) (see below). There is a local BOR for all property assessed by the local assessor. The Wisconsin Department of Revenue's BOA reviews manufacturing property assessed by the state assessors.

You may also appeal the property classification since it affects the assessed value of land classified as agricultural, undeveloped, and agricultural forest.

Mobile home or manufactured homeowners may appeal their assessment by appearing at the BOR and presenting sworn testimony as to its true and correct market value. This applies to a mobile home or manufactured home whether it is assessed as real estate, personal property, or subject to the monthly municipal permit fee.

The property owner cannot appeal to the circuit court under an action for certiorari or to DOR under state law (sec. [70.85](#), Wis. Stats.), unless the property owner first appears before the BOR.

Sources of information are listed below

- Property's assessed value is recorded in the assessment roll and is shown on your tax bill
- Purchase price is usually the best evidence of market value if you have recently purchased the property
- Sale price of other property comparable to yours is the next best evidence of market value
- Professionally prepared appraisal is a reliable estimate of market value
- Assessment level of the taxation district – to view, contact the assessor
- Estimated fair market value of your property (determined by dividing your assessment by the assessment level) is shown on your tax bill

IX. Board of Assessors (BOA)

A. Cities with a BOA

Most Wisconsin cities do not have a BOA. You should call the city assessor or clerk if you are not certain whether your municipality has a BOA.

- **Only first-class cities (Milwaukee)** – are required to have a BOA
- **Second-class cities** – may decide to provide a BOA

B. BOA information

- BOA consists of members of the assessor's staff
- BOA investigates assessment complaints
- BOA is an intermediate step in the appeal process to ease the burden on the BOR. Depending on the nature of the complaint, the BOA may review the assessor's records, talk to you directly and inspect your property.
- You are required to complete an Objection Form for Real Property Assessment ([PA-115A](#)) to initiate a BOA review. You must answer all the questions on the form and provide all the information relating to the property's value, including:
 - » Purchase price of your property
 - » Your opinion of market value
 - » Basis for your opinion

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- BOA will notify you of its decision. The time period required for you to receive notification will vary depending on the workload. Once you receive notification, you have 15 days to provide a notice of intent in writing to the commissioner of assessments (first-class cities) or city assessor (second-class cities) requesting to provide testimony at the Board of Review (BOR). As previously stated, you must complete a Board of Review Objection Form ([PA-115A](#) or [PA-115B](#)) before appearing at the BOR.
- If your municipality does not have a BOA and you feel your assessment is incorrect, your formal appeal begins with the BOR

X. Board of Review (BOR)

A. Requirements to appeal an assessment to the BOR

- If you intend to file an objection, you must provide the BOR clerk with written or oral notice of intent to file an objection at least 48 hours before the first scheduled BOR meeting (or, for a late BOR, the first scheduled meeting after the roll is complete) under sec. [70.47\(7\)\(a\)](#), Wis. Stats. There is no specific form for your notice.
 - » BOR may waive the 48-hour notice deadline if it is shown good cause and you submit objection form ([PA-115A](#) or [PA-115B](#)) prior to or during the first two hours of the BOR's first scheduled meeting, the BOR may waive the 48-hour notice requirement
 - » You must file a completed written and signed Objection Form for Real Property Assessment ([PA-115A](#)) or Objection Form for Personal Property ([PA-115B](#)) with the BOR clerk prior to or during the first two hours of the BOR's first scheduled meeting (or the first scheduled meeting after the roll is complete for late BORs)
 - » You must object to the property's total value
 - » If an improved parcel, you cannot object to only the land value or only the improvement value
 - » Objection forms are available from the local clerk or on DOR's [State Prescribed Forms](#) web page
- BOR may also waive the requirement up to the end of the fifth day of the BOR session if you submit proof of extraordinary circumstances for failing to appear during the first two hours of the first scheduled meeting. Sec. [70.47\(3\)\(ak\)](#), Wis. Stats., allows the BOR to waive the notice of intent and objection form to the end of the fifth day

BOR is responsible for raising and lowering any incorrect valuations and for correcting any errors in the roll.

Note: BOR's function is not one of valuation, but of deciding if the facts presented, under oath before the BOR, are valid. All deliberations must be done in open session and the BOR is required to decide each objection by a roll call vote. If the BOR votes to change an assessment, it must state on the record the amount of the correct assessment and that the correct assessment is reasonable in light of all relevant evidence received. A Notice of Board of Review Determination ([PR-302](#)) should be sent to property owners as the BOR completes its work.

B. BOR members

Generally, the BOR consists of municipal officials. In first-class cities and in all other towns, cities and villages who pass an ordinance to that effect, the BOR may consist of five to nine residents of the town, city or village. In most cases, the municipal clerk also functions as the BOR clerk.

A BOR may not convene unless it includes at least one voting member who attended a BOR training session prior to the BOR's first meeting. **Note:** Effective 2022, at least one BOR member must complete [BOR training](#) each year under sec. [70.46\(4\)](#), Wis. Stats.

Each year, the municipal clerk must provide an affidavit to DOR stating whether the member training requirement is fulfilled.

C. BOR details

1. BOR is required by law to meet

Each year, during the 45-day period beginning with the fourth Monday in April, but no sooner than seven days after Open Book. In towns and villages, the BOR meets at the town or village hall, or some other place designated by the town or village board. If there is no hall, it meets at the clerk's office. In towns, it meets in the location the last annual town meeting was held. In cities, it meets at the council chamber or some other place designated by the council. In Milwaukee it meets at a place designated by the tax commissioner. All BOR meetings and deliberations must be publicly held and open to all citizens at all times.

If the assessment roll is not completed, the BOR will adjourn to some future date. At least 15 days (30 days in revaluation years) before the first meeting of the BOR, the BOR's clerk must publish a class 1 notice; post a notice in at least three public places and place a notice on the door of the town, village or city hall announcing the time and place of the first meeting. These notices must also contain the requirements for objecting to an assessment under state law (sec. [70.47\(7\)](#) (aa) and (ac) to (af), Wis. Stats.).

2. Holding a BOR

The BOR operates like a court; it hears evidence from you and the assessor before making a decision. The BOR can act only on sworn evidence presented at the hearing.

During the first two hours of the BOR's first meeting, the assessment roll and other assessment data are open for examination. The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

State law allows the BOR to waive the BOR hearing for the property owner to appeal directly to the circuit court. The BOR determines whether it will waive the BOR hearing. Contact the municipal clerk if you would like to appeal directly to the circuit court.

State law requirements include:

- Prohibiting a person scheduled to appear before the BOR from contacting or providing information to any BOR member about their objection
- Providing a notice to the BOR's clerk at least 48 hours before the first BOR meeting, stating whether the objector is asking for removal of a board member from hearing the appeal, identifying the person to be removed and estimating the length of time of the hearing
- Requiring the objector, when appearing before the BOR, to specify (in writing) an estimate of the property's land and improvement value and to specify the information used to arrive at that estimate
- Prohibiting a person from appearing before the BOR if the person or the assessor valued the property using the income approach unless the owner supplies the assessor with all the income and expense information the assessor requests
- State law (sec. [70.47\(7\)\(aa\)](#), Wis. Stats.) provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

3. BOR must correct any assessment errors

The BOR examines the roll and corrects all apparent errors in descriptions or calculations (inadvertently or otherwise), and adds any omitted property to the roll. The BOR must notify the property owners concerned and hold hearings before omitted property can be added to the assessment roll and before any other lawful changes can be made.

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4. BOR cannot address tax issues

The BOR can only hear evidence relating to the assessment or value of your property. The BOR will not hear evidence or act if your concern is that your taxes are too high.

5. BOR can question accuracy of a property assessment

State law makes no provision for you to appeal another individual's property assessment. However, if the BOR has reason to question the accuracy of a property assessment, which is not appealed, the BOR has the authority to schedule a hearing to review the assessment. The BOR must notify the owner or agent of its intent to review the assessment, and provide the date, time and place of the hearing. The hearing must be conducted according to the procedure established in state law (sec. [70.47\(8\)](#), Wis. Stats.). The BOR may then adjust the assessment based on the evidence before them.

6. Removal of a BOR member

a. Objectors can remove a BOR member (except in first- and second-class cities), if either of these conditions apply:

- Person objecting to his/her assessment requests the removal of a BOR member for any reason – only one member may be removed for this reason
- Member must show bias or prejudice (ex: a separate pending court action)

BOR members may be removed for other reasons. A municipality must remove any BOR member who has a conflict of interest under a municipality ordinance in regard to the objection. An interested party can also remove a BOR member for bias when submitting an affidavit that states the nature of the bias or prejudice. In addition, any BOR member who violates the code of ethics for local government officials under state law (sec. [19.59](#), Wis. Stats.), by hearing an objection shall recuse himself or herself from the hearing.

b. Request must be made at:

- The time the objector provides his/her written or oral notice of intent to file an objection
- At least 48 hours before the first scheduled BOR meeting or at least 48 hours before the objection is heard if the BOR waived the 48-hour notice requirement

The notice must identify the member(s) to be removed.

D. Providing information to the BOR

State law allows the BOR to accept sworn written statements or testimony by telephone from property owners. The BOR determines whether it accepts information in writing or over the phone. Contact the municipal clerk to determine if the BOR accepts these forms of information.

The BOR can accept testimony by telephone, upon oath, from all ill or disabled persons. You must be prepared to present to the BOR a letter from your physician, surgeon, or osteopath confirming your illness or disability. This letter should be filed with your objection form. You may designate a personal representative to appear before the BOR on your behalf. You must submit a completed agent authorization request with the objection form.

1. Testimony at hearing

Keep in mind, the assessor's value and classification are presumed correct. You should not make the mistake of comparing your assessment to other properties. To have the assessment reduced, you must prove the property is over assessed compared to sales in the municipality. To have the classification changed, you must prove the property is not classified according to its predominant use.

Under state law (sec. [70.47\(7\)\(ae\)](#), Wis. Stats.), if you are planning to protest an assessment, you must provide the BOR, in writing, your estimate of the land value and all improvements you are objecting . You must specify the information you used to arrive at that estimate. You should have information on the market value of your

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non-agricultural property, including: a recent arm's length sale of your property and recent sales of comparable properties. Other factors include: size and location of the lot, size and age of the building, original cost, depreciation and obsolescence, zoning restrictions and income potential, presence or absence of various building components; and any other factors or conditions affecting the property's market value.

The BOR allows sufficient time for the assessor and the objector to present information. The assessor can also request the BOR to subpoena witnesses to provide sworn testimony.

If you are filing an objection to valuation, you must submit your written objection form before the first meeting or during the first two hours (except, with proof of extraordinary circumstances, an objection may be filed up to the end of the 5th day of the BOR session). The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

2. Witnesses/assessor

- Property owner may have witnesses or experts provide sworn testimony on his/her behalf
- Witnesses and experts must be prepared to provide documentation of their testimony
- After you present your evidence and answer any questions, it is the assessor's turn to present evidence. The assessor presents evidence to support the assessment and answers questions from BOR members. You will also have an opportunity to ask the assessor questions.

E. Appeal a BOR decision

A property owner has two ways to appeal a BOR decision. One is appealing to the circuit court under state law (sec. [70.47\(13\)](#), Wis. Stats.), and the other is appealing to DOR under sec. [70.85](#), Wis. Stats. If a number of property owners feel there are severe inequities in the entire assessment roll, they may appeal for a reassessment of the entire municipality under sec. [70.75](#), Wis. Stats. (see [70.75 Reassessment Guide](#)).

1. Appeal BOR decision to circuit court

Under state law (sec. [70.47\(13\)](#), Wis. Stats.), you may appeal a BOR determination by action of certiorari (a court order to review the written record of the hearing) to the circuit court. The court will not issue an order unless an appeal is made to the circuit court within 90 days after the you receive notification from the BOR and pay the filing fee. You must clearly state the improper action of the BOR and cannot submit new evidence. There is no trial for the appeal to the circuit court, and may not even be a hearing. The court decides the case based solely on the written record made at the BOR.

There are several limits on the circuit court's review of the BOR

- Circuit court must presume rightful action by the BOR. The valuation placed on the property is presumed correct and binding on the BOR in the absence of evidence showing it to be incorrect.
- BOR's determination will be upheld if there is any substantial basis for it
- If the taxpayer pursues certiorari review, the circuit court's review is limited solely to review of the BOR record. The circuit court cannot conduct its own factual inquiry or admit any new evidence. On certiorari review, the circuit court can consider "(1) whether the BOR's acted within its jurisdiction; (2) whether the BOR acted according to law; (3) whether the BOR's action was arbitrary, oppressive or unreasonable, representing its will rather than its judgment; and (4) whether the evidence was such that the BOR might reasonably make the order or determination in question." (see *Waste Management of Wisconsin Inc. v. Kenosha County Board of Review*, 184 Wis.2d 541 (1994))

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2. Appeal BOR decision to DOR

You may file an appeal to DOR under state law (sec. [70.85](#), Wis. Stats.), for the current year only, and only if you contested the property assessment for that year to the BOR.

a. Appealing a BOR decision under state law (sec. [70.85](#), Wis. Stats.)

- DOR must receive a written complaint (letter) within 20 days after delivery of the BOR determination or within 30 days after the mailing date on the clerk's affidavit (if there is no return receipt). This date is specified in the BOR Clerk's affidavit according to state law (sec. [70.47\(12\)](#), Wis. Stats.).
- This appeal process requires a non-refundable \$100 filing fee
- It is not available for properties with an assessed value over \$1 million or properties located in first-class cities (Milwaukee)
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes are paid accordingly.

b. Submit complaint letter to DOR

- State that letter is an appeal to DOR under state law (sec. [70.85](#), Wis. Stats.)
- Include name of the county and municipality (township, village, city) where the property is located
- Include your name, mailing address and phone number
- \$100 filing fee – make check payable to the “Wisconsin Department of Revenue”
- Send to the appropriate [DOR Equalization Bureau District Office](#)

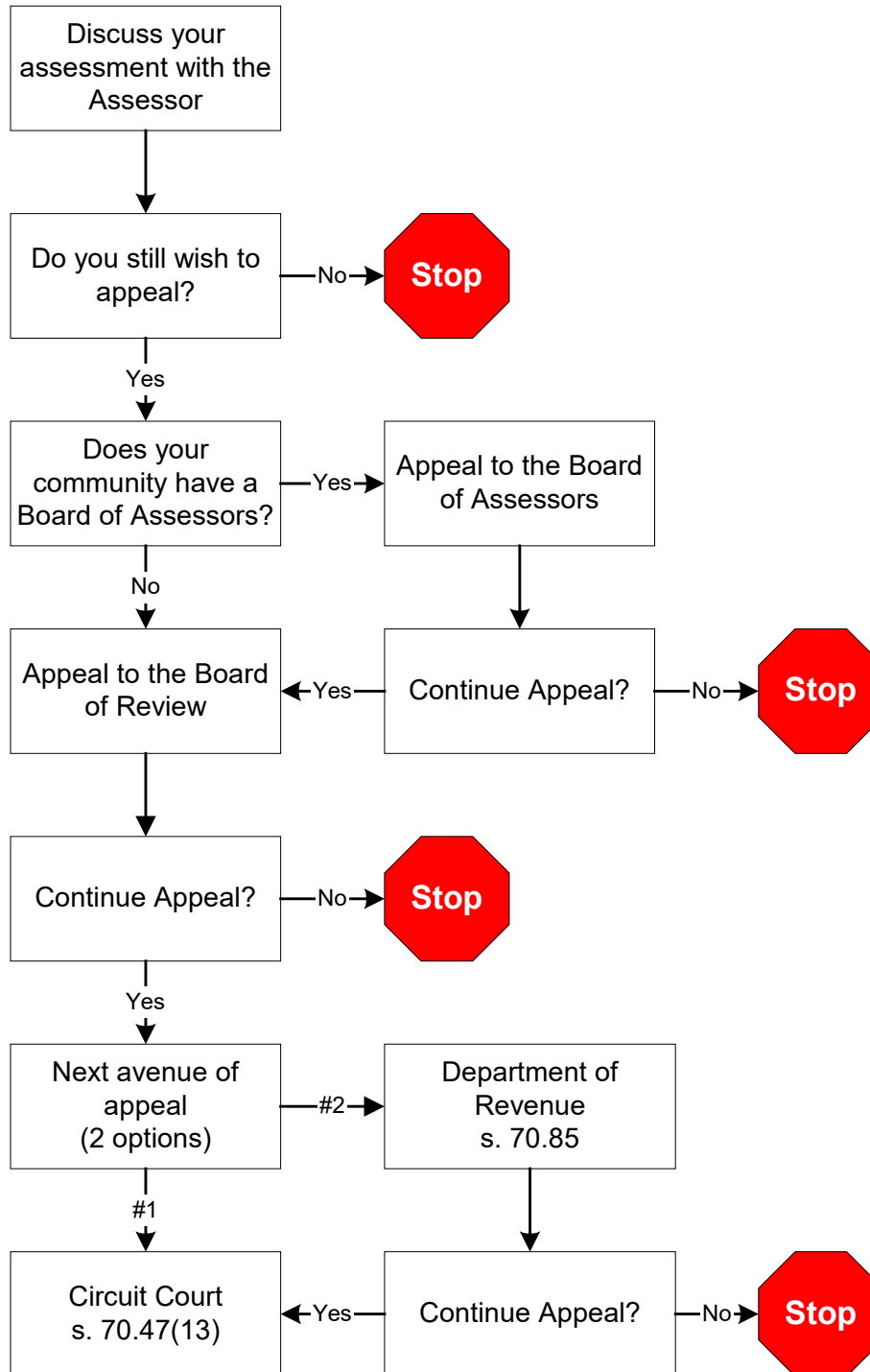
c. DOR appeal information

- Both real and personal property may be appealed to DOR
- **10% threshold** – DOR may not change an assessment determined to be within 10% of the general assessment level of all other property in the municipality, or the property's value exceeds \$1,000,000 as determined by the BOR
- DOR will hold an informal conference with the property owner and the assessor where each may present evidence:
 - If DOR feels adequate evidence was presented during the conference, it will make a decision
 - If DOR does not feel it has adequate evidence, DOR will investigate the appeal. Once the investigation is completed, DOR will make a decision.
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly.
- DOR's decision may be appealed by an action for certiorari in the circuit court of the county where the property is located

DOR may revalue the property and equalize the assessment without the intervention of the BOR, if the revaluation can be accomplished before November 1 of the assessment year or within 60 days of the receipt of the written complaint, whichever is later. If DOR adjusts the value, it is substituted for the original value in the assessment and tax rolls, and taxes are calculated and paid accordingly. You may appeal DOR's decision, by an action for certiorari, in the circuit court of the county where the property is located.

F. Flowchart of the assessment appeal process

If you are not satisfied with your assessment, then consider the following assessment appeal process:



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XI. Levy and Rates

The governing body of each town, village, city, county, school district and state, levies the total amount of tax to be raised. However, it is the city, village or town that prepares the tax bill and collects the initial tax payment.

Each year the governing body of the city, village, town, county and school district adopts a budget for the following year. To finance the expenditures in the budget, it totals all expected revenue sources (ex: state aids, shared taxes, license fees, tuition). This amount is then subtracted from the estimated expenditure figure and the remainder must be raised from the property tax. In the case of the forestation state tax, the levy is determined by the state legislature and is applied in terms of a statewide rate (\$.1697 per \$1,000 of full value).

A. Property tax/base rate

There are two basic components in any tax, the base and the rate. Multiplying the base times the rate, determines the tax amount. The base is the value of all taxable property in the district. The clerk calculates the rate after the governing body of the town, village or city determines how much money must be raised from the property tax. In Wisconsin, the town, village, or city treasurer collects property taxes for the municipality, the school, the county and the state.

B. Tax rate

The tax rate is the rate necessary to raise sufficient money from the property tax to meet the levy. The tax rate is determined by dividing the total assessment of a district into the levy. The rate is often expressed in terms of dollars per thousand.

Each municipality must raise the funds needed to operate its own functions in addition to its share of the funds needed for the county and school district operations along with the state forestation tax. The total amount of the levy must be divided by the total assessed value of the municipality to establish the tax rate.

Example:

Tax Rate = Levy / (Assessed Value) = \$1,000,000 / \$25,000,000 = .04

| | |
|---------------------|---------------------|
| City of Badgerville | 200,000 |
| County levy | 230,000 |
| School district(s) | 560,000 |
| State (forestation) | 10,000 |
| Total Levy | \$ 1,000,000 |

This example shows that the City of Badgerville must raise a total levy of \$1,000,000. The total assessed value of the city of Badgerville is \$25,000,000. Using these figures, the tax rate on property located within the city of Badgerville would be .04 per dollar of assessed value. Badgerville's tax rate is \$40 per \$1,000 of assessed value.

C. General property tax bill

Using the previous example, suppose you own a \$50,000 home in the city of Badgerville that is assessed at \$45,000. All property in the city of Badgerville is being assessed at 90% of market value.

Your Tax = Your Assessed Value x Tax Rate

Your Tax = \$45,000 x .04 = \$1,800.00

State legislature provides for annual property tax relief. Your tax bill receipt from the City of Badgerville shows:

| | |
|----------------------|--------------------|
| General property tax | 1,800.00 |
| State credit | 300.00 * |
| Balance Due | \$ 1,500.00 |

* Amount of state credit is determined by a statutory formula and varies from year to year and from one tax district to another.

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D. School taxes

Education in Wisconsin through high school is financed heavily by local revenues which in turn rely strongly on the general property tax. Property tax is based on the property's market value rather than benefits received, and must consequently fall uniformly on all taxable property.

XII. Collection

A. Property tax bills

Initial payments are made to local treasurers (or if later in the year, to the county treasurer). Municipalities turn a sizable portion over to other governmental units (school, county).

State law requires a municipality to mail the property tax bill to the taxpayer or the taxpayer's designee. If the tax bill is mailed to the taxpayer's designee, the designee must provide the taxpayer with a copy of the bill. State law (sec. [74.09\(5\)](#), Wis. Stats.) requires the clerk to distribute tax bills no later than the third Monday in December.

B. Payment of property taxes

This depends on the payment schedule your local government provides. Some municipalities allow payment in more than two installments and may have different plans for both real and personal property taxes. State law provides the following payment schedule unless your local governing unit enacted a different schedule. Be sure to check with your local clerk to ensure timely payment of your general property taxes.

1. Real estate taxes

- If you pay by installment, your first payment is due by January 31; the second installment is due July 31
- If your first installment of real property taxes, personal property taxes on improvements on leased land, or special assessments allowing an installment option is not received by the proper official on or before five working days after the due date of January 31, the entire amount of the remaining unpaid taxes or special assessments is delinquent as of February 1
- If your second (or any subsequent) installment payment of real property taxes, personal property taxes on improvements on leased land, or special assessments allowing an installment option is not received by the proper official on or before five working days after the due date, the entire amount of the remaining unpaid taxes or special assessments is delinquent as of the first day of the month after the payment is due and interest and penalties are due.

2. Personal property taxes – all taxes on personal property, except those on improvements on leased land, shall be paid in full and received by the proper official on or before five working days after the due date of January 31

Note: For real estate and personal property taxes – if January 31 is a Saturday or Sunday, the period of five working days ends on the close of business on the first Friday in February. If July 31 is a Saturday or Sunday, the period of five working days ends on the close of business on the first Friday in August.

C. Interest on unpaid taxes

If you pay your taxes late, you must pay interest on the unpaid portion. This interest goes back to February 1 and accumulates at the rate of 1% per month. In addition, some counties impose an additional penalty of 1.5% per month. If you don't pay your taxes at all, you may lose your property.

The sale or purchase of property may result in the tax bill not being sent to the correct property owner. Although the municipality is required to mail the tax bill to the taxpayer or to the taxpayer's designee, failure to receive the tax bill does not relieve the taxpayer of the obligation to pay the tax or any interest penalty. After purchasing a property, if you do not receive a tax bill, contact your municipality to ensure it changed its records showing you as

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owner. If you receive a tax bill when you no longer own a property, contact the municipality and provide the new owner's name and address.

D. Unlawful tax claim

1. Sec. [74.35](#), Wis. Stats. provides for the recovery of unlawful taxes under very specific conditions. An unlawful tax occurs when one or more of the following errors are made:

- Clerical error made in the property description or in the tax calculation
- Assessment included real property improvements that did not exist on the January 1 assessment date
- Property was exempt from taxation
- Property was not located in the municipality
- Double assessment was made
- Arithmetic, transpositional or similar error occurred

Note: An unlawful tax does not include judgment questions about the valuation. The subjective valuation issues must be addressed through the BOR appeal process.

2. You can recover unlawful taxes under state law (sec. [74.35](#), Wis. Stats.), by filing a claim with your municipality. The claim must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

A claim for the recovery of unlawful taxes paid to the wrong municipality must be filed within two years after the last date specified for timely payment of the tax. All other claims for recovery of unlawful taxes must be filed by January 31 of the year the tax is payable. No claim may be made unless the tax, or any authorized payment of the tax, is timely paid.

If the municipality approves the claim, payment must be made within 90 days after the claim is allowed.

E. Excessive assessment claim

Under state law (sec. [74.37](#), Wis. Stats.), you may file a claim to recover the amount of general property tax imposed because the property assessment was excessive.

To file a claim on excessive assessment, you must first appeal to the BOR (unless notice under sec. [70.365](#), Wis. Stats., was not given). You must file the claim with the municipality by January 31 of the year the tax is payable under sec. [74.35](#) or [74.37](#), Wis. Stats.

Claim must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

You cannot file a claim on excessive assessment if you appealed the BOR's determination to DOR or to circuit court. No claim may be made unless the tax is timely paid under state law (sec. [74.35](#) or [74.37](#), Wis. Stats.).

If the municipality approves the claim, payment must be made within 90 days after the claim is allowed.

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F. Denial of unlawful tax or excessive assessment claim

If the municipality denies the claim, it must notify you by certified or registered mail within 90 days after the claim is filed. You may appeal the decision to circuit court if you feel the decision is incorrect. You must appeal within 90 days after receiving notice that the claim is denied.

If the municipality does not act on the claim within 90 days, you have 90 days to appeal to circuit court.

XIII. Assistance with Property Taxes

If you have a property tax question, first contact your local assessor. The assessor is familiar with your local area and has a copy of the property tax state laws, the [WPAM](#) and other information.

For additional questions on property tax, contact the [DOR Equalization Bureau District Office](#) in your area.

A. Homestead tax credit

- Income based property tax credit program for homeowner and renters
- Reduces the property tax burden through a direct payment to low and moderate income Wisconsin residents
- Amount of the benefit varies, depending on total household income and property tax liability
- Renters count part of their rent as property taxes
- **For more information, contact:**

Wisconsin Department of Revenue
Homestead Credit Unit
PO Box 8906
Madison, WI 53708 8906
(608) 266 8641

B. Property tax deferral loan program

- Provides loans to qualifying elderly homeowners to help pay for property taxes
- Principal and interest are repaid when you transfer ownership of your home or move from your home
- Loan becomes a lien against your property
- [Wisconsin Housing and Economic Development Authority](#) (WHEDA) operates this program
- **For more information, contact:**

Property Tax Deferral Loan Program, WHEDA
PO Box 1728, Madison, WI 53701-1728
(800) 755-7835

C. Assistance for the elderly

- Voluntary Income Tax Assistance information (VITA) and Tax Counseling for the Elderly (TCE) [information](#) is located on DOR's website
- VITA is listed by county. These sites are designed to work on income taxes. The program also assists individuals who qualify for homestead credit or the earned income credit that helps with property taxes.

D. Property tax exemption for veterans

- State of Wisconsin does not offer a property tax exemption for veterans
- Department of Veterans Affairs administers the Wisconsin veterans and surviving spouses property tax credit under state law (sec. [71.07\(6e\)](#), Wis. Stats.)

2023 Guide for Property Owners

- » Property tax credit provides a refundable property tax credit to eligible Wisconsin veterans and eligible surviving spouses
- » To be eligible for the property tax credit, the law requires that the veteran was a Wisconsin resident at the time of entry into active service or was a resident of this state for any consecutive five-year period after entry into active service
- » **For more information, contact:**
[Department of Veterans Affairs](#)
2135 Rimrock Road
PO Box 7843
Madison, WI 53707-7843
1-800-WIS-VETS (947-8387)



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XIV. Real Estate Property Tax Bill

Your real estate property tax bill lists more than just how much you owe. Your tax bill also contains information about local spending, local assessment practices, state aids and credits to local governments, tax rate, special purpose costs, and payment procedures.

Property tax bill example

Refer to the example property tax bill while reviewing the next few pages. Your property tax bill format may be slightly different from the example bill, however, it will still contain the same information.

| | | | | | |
|---|---|--|---|---|-----------------|
| STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2023 VILLAGE OF BADGER AMERICA CO. | | IMPORTANT: • Correspondence should refer to tax number. • See reverse side for important information. • Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description. | | | |
| BILL AND SUE HOMEOWNER PO Box 123 BADGER WI 58425 | | LEGAL DESCRIPTION PART OF THE FIRST ADDITION TO THE SECOND ADDITION CONSISTING OF 1 LOT | | | |
| Not part of the bill template. Prints only on bills for property located within a Drainage District. | | Drainage District Notification: \$ | | | |
| PARCEL # 12-116-0029-0000 | | | | | |
| Assessed Value Land 22,000 | Ass'd. Value Improvements 76,900 | Total Assessed Value 98,900 | Ave. Assmt. Ratio 98.90000000 | Net Assessed Value Rate (Does NOT reflect credits) .017243455 | |
| Est. Fair Mkt. Land 22,250 | Est. Fair Mkt. Improvements 77,750 | Total Est. Fair Mkt. 100,000 | <input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes | School taxes reduced by school levy tax credit 185.01 | |
| Taxing Jurisdiction | 2022 Est. State Aids Allocated Tax Dist. | 2023 Est. State Aids Allocated Tax Dist. | 2022 Net Tax | 2023 Net Tax | % Tax Change |
| AMERICA CO | 16,632 | 17,466 | 317.60 | 328.20 | 3.3% |
| VILLAGE OF BADGER | 116,684 | 117,737 | 183.29 | 183.32 | .02% |
| SCH. DIST. #3150 | 659,459 | 569,823 | 1,220.87 | 1,188.45 | -2.6% |
| TECH. COLLEGE #56 | 20,283 | 22,326 | 150.06 | 173.21 | 15.4% |
| Total | 813,058 | 727,352 | 1,889.09 | 1,890.38 | .01% |
| | First Dollar Credit | | 79.76 | 74.64 | -6.4% |
| | Lottery & Gaming Credit | | 105.56 | 121.08 | 14.7% |
| | Net Property Tax | | 1,703.77 | 1,694.66 | -0.5% |
| Make Check Payable to: JANE DOE TREASURER, VILLAGE OF BADGER RR 9, PO BOX 6890 BADGER WI 58425 | Full Payment Due On or Before January 31 \$ 2,053.68 | Net Property Tax \$1,694.66 | | | |
| | Or First Installment Due On or Before January 31 \$ 1,206.35 | GARBAGE 359.02 | | | |
| Second Installment Payment Payable To: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425 | And Second Installment Due On Or Before July 31 \$ 847.33 | | | | |
| FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases | | | | | |
| Taxing Jurisdiction | Total Additional Taxes | Total Additional Taxes Applied to Property | Year Increase Ends | | |
| AMERICA CO | 16,632 | 17,466 | 2023 | | |
| VILLAGE OF BADGER | 116,684 | 117,737 | 2023 | | |
| SCH. DIST. #3150 | 659,459 | 569,823 | 2023 | | |
| TECH. COLLEGE #56 | 20,283 | 22,326 | 2023 | | |
| Total | 813,058 | 727,352 | 2023 | | |
| BILL AND SUE HOMEOWNER PO Box 123 BADGER WI 58425 | | | | | |
| <input type="checkbox"/> Check For Billing Address Change | | | | | |
| TOTAL DUE FOR FULL PAYMENT PAY BY JANUARY 31 2024 ▶ \$ 2,053.68 Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse. | | | | | |

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1. Property tax year

A property tax bill delivered to you in December applies for the property tax in that same year. Payment is due in full by January 31. This due date does not indicate that the payment is for the next year property tax assessment. Property tax bills are always sent out in the year in which they apply.

| | | | | | |
|---------------------|-----------------------------|----------------------|---|---|--------|
| Assessed Value Land | Ass'd. Value Improvements | Total Assessed Value | Ave. Assmt. Ratio | Net Assessed Value Rate (Does NOT reflect credits) | |
| 22,000 | 76,900 | 98,900 | 98.9000000 | .017243455 | |
| Est. Fair Mkt. Land | Est. Fair Mkt. Improvements | Total Est. Fair Mkt. | <input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes | School taxes reduced by school levy tax credit | 185.01 |
| 22,250 | 77,750 | 100,000 | | | |

2. Local assessment practices

Bill and Sue Homeowner's land assessment and the home and other buildings assessment on the land are added together for the total assessment. The total assessed value is estimated by the local assessor. DOR calculated the average assessment ratio of the village of Badger as a percentage. When an average assessment ratio is considerably above or below 100% (or 1.0), a community-wide reassessment may be forthcoming. State law requires average assessment ratios to be within 10% of market value, that is, between 90% and 110% once every five years. This requirement promotes tax fairness. When community assessments are not regularly updated to reflect changes in the real estate market, unfair taxation can result. As properties increase in value at different rates, some property owners pay too much in tax and others pay too little. The total estimated fair market value is calculated by dividing the total assessed value by the average assessment ratio. Property taxes are levied on the total assessed value, not the total estimated fair market value.

3. Use-value assessment of agricultural land

Note: If a parcel contains farmland assessed according to its use-value as agricultural land, the estimated fair market land and total estimated fair market value cannot be estimated using the average assessment ratio and, therefore, will not be shown.

4. Unpaid prior taxes

Owners with a star in the box noting unpaid prior year taxes should contact the county treasurer to resolve this issue.

5. Net assessed value rate

The net assessed value rate is the same as dollars per \$1000 of assessed property value. The net assessed value rate is calculated by adding each taxing jurisdiction's mill rate less the state credit.

6. Credit to local government

Part of the state credit consists of a school levy tax credit.

| Taxing Jurisdiction | 2022 Est. State Aids Allocated Tax Dist. | 2023 Est. State Aids Allocated Tax Dist. | 2022 Net Tax | 2023 Net Tax | % Tax Change |
|---------------------|--|--|-----------------|-----------------|-----------------|
| AMERICA CO | 16,632 | 17,466 | 317.60 | 328.20 | 3.3% |
| VILLAGE OF BADGER | 116,684 | 117,737 | 183.29 | 183.32 | .02% |
| SCH. DIST. #3150 | 659,459 | 569,823 | 1,220.87 | 1,188.45 | -2.6% |
| TECH. COLLEGE #56 | 20,283 | 22,326 | 150.06 | 173.21 | 15.4% |

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7. Local spending

Bill and Sue Homeowner live in Badger, Wisconsin where five taxing jurisdictions exist (state, county, village, school district, technical college). Common taxing jurisdictions include the state of Wisconsin (forestation tax), county, municipality (city, village, or town), local public schools, technical college, and sanitary district. Other districts may also be listed on your property tax bill.

8. State aids and credits to local governments

Wisconsin is almost unique among the states in terms of the amount of taxes raised at the state level, but spent at the local level. Bill and Sue Homeowner can compare the estimated state aids allocated to the tax district to the prior year figures. Bill and Sue Homeowner's share of the net tax in the tax district before special purpose costs. This amount contains the tax owed to each taxing jurisdiction. The two years net tax amounts by tax jurisdiction are also listed along with a percent change comparison column. Bill and Sue Homeowner can compare the percent change of the prior year net tax figures to the present year net tax figures for each jurisdiction including the totals for each tax year. The lottery credit for Bill and Sue Homeowner's property are listed in the taxable year.

9. First dollar credit

The first dollar credit is paid to the owner of any real estate parcel where at least one improvement owned by the landowner is located. The credit equals the school property tax on a certain amount of the value of the improvements. This credit value is calculated every year by DOR, after taking into consideration the estimated number of claims expected to be paid and school property tax rates (for K-8, union high, and K-12 school districts).

The credit value is set at the level that distributes the available funds. If the value of the parcel exceeds the credit value, a full credit is paid. However, if the value of the parcel is less than the credit value, the credit is paid on the actual value of the parcel.

The first dollar credit is shown on property tax bills as a reduction of property taxes due. For taxpayers who pay their taxes in two or more installments, the credit is applied equally to each installment.

The credit is paid to municipalities on the fourth Monday of July. The municipality treats the credit the same as general property tax collections paid by taxpayers.

For additional information on first dollar credit, visit our [website](#).

| | | | | |
|-------------------------|---------|----------|----------|-------|
| 813,058 | 727,352 | 1,889.09 | 1,890.38 | .01% |
| First Dollar Credit | | 79.76 | 74.64 | -6.4% |
| Lottery & Gaming Credit | | 105.56 | 121.08 | 14.7% |
| Net Property Tax | | 1,703.77 | 1,694.66 | -0.5% |

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XV. Tax Rate

The net assessed value rate is the same as dollars per \$1,000 of assessed property value. The net assessed value rate is calculated by adding each taxing jurisdiction's mill rate less the state credit.

In this case, Bill and Sue Homeowner will pay for each \$1,000 of assessed value. By taking this net assessed value rate and multiplying it by Bill and Sue Homeowner's total assessed value, you determine Bill and Sue Homeowner's property tax before the lottery credit and any special purpose costs are included.

| | | | |
|--|--|------------------|------------|
| Make Check Payable to: | Full Payment Due On or Before January 31 | Net Property Tax | \$1,694.66 |
| JANE DOE | \$ 2,053.68 | | |
| TREASURER, VILLAGE OF | | | |
| BADGER RR 9, PO BOX 6890 | Or First Installment Due On or Before January 31 | | |
| BADGER WI 58425 | \$ 1,206.35 | GARBAGE | 359.02 |
| Second Installment Payment Payable To: | And Second Installment Due On Or Before July 31 | | |
| JOHN SMITH, COUNTY | \$ 847.33 | | |
| TREASURER AMERICA COUNTY | | | |
| COURTHOUSE BADGER WI 58425 | | | |

XVI. Special Purpose Costs

Special assessments

Your tax bill may contain a special assessment for some type of public work (ex: sewer, water, street, alley, sidewalk). The assessor does not make special assessments. They are based on the cost of the improvement or the repair and billed only to properties benefiting from the work. If you have a question about a special assessment, contact your local clerk.

Bill and Sue Homeowner have some additional costs taxpayers in other districts may not see on their tax bills. special assessment, special charges or special taxes are listed in the upper-right section of the tax bill. Most of these costs are listed on the tax bill by type (ex: curb and gutter, street, refuse collection, or weed control).

XVII. Statutory References

The following are the references to the appeals procedures contained in state law.

Municipal assessor

- **State law (sec. 70.365, Wis. Stats.)** – requires the assessor to provide the real property owner a Notice of Changed Assessment at least 15 days (30 days in revaluation years) before the BOR
- **Sec. 70.45, Wis. Stats.** – details the notice requirements and time period the assessment roll must be open for public inspection before the BOR

Board of Assessors (BOA) – state law (secs. 70.07 and 70.075, Wis. Stats.) – details the members, organization and procedures of the BOA.

Board of Review (BOR) – state law (secs. 70.46 and 70.47, Wis. Stats.) – details the members, organization and procedures of the BOR.

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Circuit court

- **State law (sec. 70.47(13), Wis. Stats.)** – (Certiorari) provides for the property owner to appeal the BOR's decision to the circuit court
- **Sec. 70.85(4)(c), Wis. Stats.** – provides for the property owner to appeal DOR's 70.85 decision to the circuit court

Wisconsin Department of Revenue

- **State law (sec. 70.75, Wis. Stats.)** – provides for property owners to appeal the assessment of the entire municipality to DOR
- **Sec. 70.85, Wis. Stats.** – provides for the property owner to appeal an individual assessment to DOR

Municipality

- **State law (sec. 74.35, Wis. Stats.)** – provides for the property owner to appeal an unlawful tax to the municipality
- **Sec. 74.37, Wis. Stats.** – provides for the property owner to appeal an excessive assessment to the municipality

XVIII. Glossary

Apportionment – dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value

Arm's length sale – sale between two parties, neither of whom is related to or under abnormal pressure from the other (see market value)

Assessed value – dollar amount assigned to taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See Equalized value for fairness between municipalities).

Assessment level – relationship between the total assessed value and the equalized value of non-manufacturing property minus corrections for the prior year over and under charges within a municipality – town, village, or city. For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value in the municipality is \$3,000,000 then the "assessment level" is said to be 90% ($\$2,700,000/\$3,000,000 = .90$ or 90%).

Assessment ratio – relationship between the assessed value and the fair market value. For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands.

Assessor – administrator charged with the assessment of property for ad valorem taxes; the precise duties differ from state to state depending upon state statutes

Board of Assessors (BOA) – first level of appeal in first-class cities (Milwaukee) and certain second-class cities (Madison). It consists of members of the tax commissioner's or assessor's staff who investigate and act on assessment complaints

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Board of Review (BOR) – quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk prior to adjournment of public hearings. The board examines the assessment roll or rolls and corrects all apparent errors in description or computation, adds all omitted property to the assessment roll and determines whether an assessor's valuation is correct from evidence brought before it. The board cannot determine exempt or taxable status of property.

Certiorari – judicial review by the circuit court of an allegedly illegal or erroneous assessment. The circuit court reviews only the written record of the BOR proceedings. New evidence cannot be introduced.

Chattel – in law, any property other than a freehold or fee estate in land. Chattels are treated as personal property, although they are divisible into chattels real, and chattels personal.

Circuit court – first level of appeal of the court system. Usually located in each county, the circuit court hears appeals of the BOR, DOR or municipality decisions.

Comparable property – property that is similar to your property, including: location, style, age, size and other physical features, depending on specific market preferences

Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agriculture) and agricultural forest and undeveloped lands, which are based on 50% of their full value.

Excessive assessment – an appeal to the municipality under sec. [74.37](#), Wis. Stats. claiming a property assessment is excessive. The property owner files a claim against the municipality to recover the amount of property tax imposed as a result of the excessive assessment.

Fair market value – synonymous with a property's full value, market value or – in the case of personal property – true cash value. Fair market value is "the amount the property will sell for in an arms-length transaction on the open market between a willing seller not obliged to sell the property and a willing buyer not obliged to purchase it." *Waste Management v. Kenosha County Board of Review*, 184 Wis. 2d 541, (1994)

Full value – (1) the value at 100% of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, see pages 7-6 and 7-7 of the [WPAM](#). (2) The same as equalized value, however is often used when referring to the value of school and special districts.

Levy – amount of tax imposed by a taxation jurisdiction or government unit

Market value – definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

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Objection form – form you complete prior to BOR (Objection Form for Real Property ([PA-115A](#)) or Objection Form for Personal Property ([PA-115B](#))). If you do not answer all the questions, the BOR may refuse to act on your appeal.

Open Book – period the assessment roll is open for public inspection prior to BOR

Real property – under most circumstances, real property includes the land, all buildings and improvements on it; and all fixtures, rights and privileges relating to it

Reassessment – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. When a written complaint is made to the Wisconsin Department of Revenue by the owners of 5% or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, the department can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.

Revaluation – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with sec. [70.055](#), Wis. Stats., where expert help can be hired to work with the assessor in revaluing the district.

Tax rate – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.

Taxation district – town, village, or city. If a city or village lies in more than one county, that portion of the city or village which lies in each county (see sec. [74.01\(6\)](#), Wis. Stats.)

Taxing jurisdiction – entity which is authorized by law to levy taxes on general property which is located within its boundaries. (See sec. [74.01\(7\)](#), Wis. Stats.). In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts, for example.

Unlawful tax – an appeal to the municipality under state law (sec. [74.35](#), Wis. Stats.), claiming a tax is unlawful because a clerical error was made in the description of the property or computation of the tax, the assessment included improvements which did not exist on the assessment date, the property was exempt from taxation, the property was not located in the municipality, a double assessment was made, or an arithmetic transposition or similar error has occurred

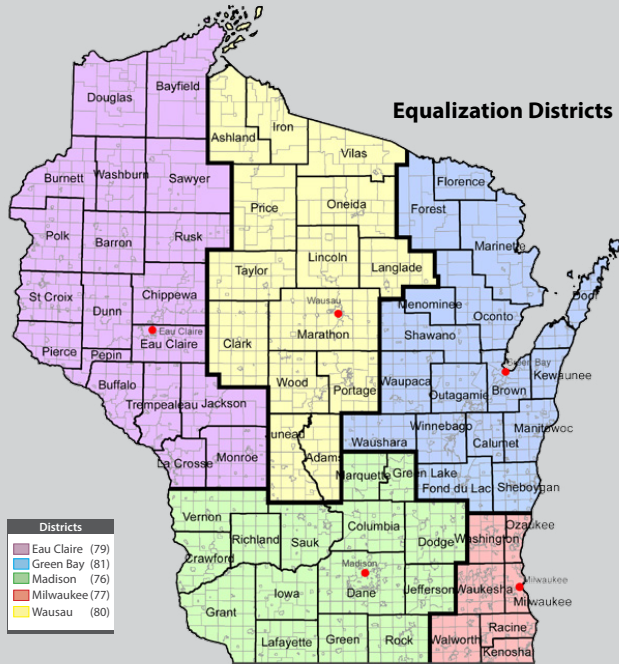
Use-value – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on 5-year average income and expense data modified by the tax rate in each taxation district in the state.

Use-value assessment – assessment based on the value of the property as it is currently used, not its market value. This only applies to agricultural land. The guidelines for the use values are based on administrative rules, and developed by DOR staff serving as support for the Farmland Advisory Council who adopts the values.

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XIX. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

| County | District | County | District | County | District |
|--------|-------------|--------|-----------|--------|-------------|
| Code | Name | Code | Name | Code | Name |
| 01 | Adams | 25 | Iowa | 48 | Polk |
| 02 | Ashland | 26 | Iron | 49 | Portage |
| 03 | Barron | 27 | Jackson | 50 | Price |
| 04 | Bayfield | 28 | Jefferson | 51 | Racine |
| 05 | Brown | 29 | Juneau | 52 | Richland |
| 06 | Buffalo | 30 | Kenosha | 53 | Rock |
| 07 | Burnett | 31 | Kewaunee | 54 | Rusk |
| 08 | Calumet | 32 | La Crosse | 55 | St. Croix |
| 09 | Chippewa | 33 | Lafayette | 56 | Sauk |
| 10 | Clark | 34 | Langlade | 57 | Sawyer |
| 11 | Columbia | 35 | Lincoln | 58 | Shawano |
| 12 | Crawford | 36 | Manitowoc | 59 | Sheboygan |
| 13 | Dane | 37 | Marathon | 60 | Taylor |
| 14 | Dodge | 38 | Marquette | 61 | Trempealeau |
| 15 | Door | 39 | Marquette | 62 | Vernon |
| 16 | Douglas | 40 | Menominee | 63 | Vilas |
| 17 | Dunn | 41 | Milwaukee | 64 | Walworth |
| 18 | Eau Claire | 42 | Monroe | 65 | Washburn |
| 19 | Florence | 43 | Oconto | 66 | Washington |
| 20 | Fond du Lac | 44 | Oneida | 67 | Waukesha |
| 21 | Forest | 45 | Outagamie | 68 | Waupaca |
| 22 | Grant | 46 | Pepin | 69 | Waushara |
| 23 | Green | 47 | Pierce | 70 | Winnebago |
| 24 | Green Lake | | | 71 | Wood |

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
Eau Claire, WI 54701-2650
eqleau@wisconsin.gov
Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
Green Bay, WI 54301-5100
eqlgrb@wisconsin.gov
Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address

PO Box 8909 #6-301
Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
Madison, WI 53713-1443
eqlmsn@wisconsin.gov
Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
Milwaukee, WI 53203-1682
eqlmke@wisconsin.gov
Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)

730 N. Third St
Wausau, WI 54403-4700
eqlwau@wisconsin.gov
Ph: (715) 842-5885 Fax: (715) 848-1033



MEMORANDUM

DATE: January 17, 2023

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director

RE: Review and possible action relating to moving the date of the City Council meeting on February 21 to February 23 and on April 4 to April 6 due to elections

BACKGROUND

Section 2-52 of the City of Fort Atkinson Municipal Code of Ordinances relates to meetings of the City Council. Section 2-52(a) states that “The council shall meet annually on the Third Tuesday of April for the purpose of organization and *regular meetings shall be held on the first and third Tuesdays of every month thereafter. If the date for such regular meeting falls upon a legal holiday or day of election, the council may meet the following Thursday.*” [Emphasis added.]

DISCUSSION

Section 2-52(a) recognizes that the office of the City Clerk/Treasurer/ Finance Director is responsible for the proper administration of elections. This section provides permissive language indicating that the Council *may* meet the following Thursday when a regular Council meeting falls on an Election Day.

In 2023, there are two such conflicting days. The Spring Primary is set to take place on February 21, 2023, which is the third Tuesday of February and would be the date of a regular Council meeting. The Spring Election is set to take place on April 4, 2023, which is the first Tuesday of April and would be the date of a regular City Council meeting.

Staff is requesting that the City Council take action to exercise the authority provided in Section 2-52(a) of the City of Fort Atkinson Municipal Code to allow these two regular City Council meetings to be moved to the following Thursdays.

Staff is requesting such changes to accommodate the increase in workload associated pre-election and Election Day events at the Municipal Building. These events conflict with this office's ability to provide proper support to the City Council for regularly scheduled meetings.

FINANCIAL ANALYSIS

This request is not expected to impact the City financially.

RECOMMENDATION

Staff recommends that the City Council approve moving the dates of the following City Council meetings to accommodate the Spring Primary and Spring Election:

- The second regular meeting in February 2023 will be moved from Tuesday, February 21 to Thursday, February 23; and
- The first regular meeting in April 2023 will be moved from Tuesday, April 4 to Thursday, April 6.

ATTACHMENTS

None



MEMORANDUM

DATE: January 17, 2023

TO: Fort Atkinson City Council

FROM: Adrian Bump, Chief of Police

RE: Review and possible action related to the purchase of Portable Radios from the 2023 CIP at a cost of not more than \$11,925.76

BACKGROUND

The Police Department is set to replace six (6) portable radios in 2023. Funds were established in the 2023 Budget in the levy-supported Capital Improvements Project budget in the amount of \$13,000.00. The six handheld/portable radios will supply officers with portable radios that comply with communication platform upgrades at the County level. These are the final 6 radios needed to equip the agency.

DISCUSSION

Upgrades to the portable radio platform for the police department was initiated in 2022 to ensure continued interoperability with the County communication upgrades. In 2022 our agency utilized State Grant funds to upgrade 16 of the 22 portable radios. The final phase of our transition is the purchase of these 6 additional units. This purchase is important because we must ensure all officers have radios that allow communication with not only our Dispatch, but also the County Dispatch, deputies in the field and neighboring jurisdictions that have already upgraded to comply with changes.

Communications is the key contributor to safety and successful task completion for public safety. The ability to seamlessly communicate across jurisdictions is a major concern during large scale events and mutual aid situations. The portable radio is the last part of Fort Atkinson Police Departments communications platform not aligned with County wide communication upgrades.

General Communications is being used as our vendor for specific reasons. General Communications is currently under contract with the City to maintain and service all aspects of our communications platform. General Communications is also the main contractor used to upgrade the County communication platform. General Communications will also be retained in future years to maintain, service and complete warranty work on all mobile, portable and dispatch communication components and capabilities for Fort Atkinson.

FINANCIAL ANALYSIS

The budgeting of \$13,000 was established to accommodate for projected price increases announced by Kenwood in late 2022. Kenwood has not yet increased pricing and the most current information from Kenwood indicates a February price increase. The current quote for this purchase if initiated in January is \$11,925.76. GenComm will be providing the portable radios package and complete radio programming as part of this project and quote. Pricing for the Kenwood Portable Radios is a State Contract Price.

Purchase Includes: 6 Kenwood Portable Radios complete with antennas, batteries, charging units, and programming.

RECOMMENDATION

Staff recommends that the City Council approve the proposal from General Communications for six portable radios for a cost not to exceed \$11,925.76 to be paid for through the levy-supported CIP.

ATTACHMENTS

General Communication Two-Way Radio Equipment Quotation



Madison - (608)271-4848
 Milwaukee - (262)439-2000
 Eau Claire - (715)225-7604
 WI Rapids - (715)424-3050
 McHenry - (815)385-4224

2880 Commerce Park Drive
 Madison, WI 53719
 800-356-3200 | www.gencomm.com

SALES QUOTE

Sales Quote No: 27589
Date: 1/5/23
Account No: 1830

Bill To: Fort Atkinson Police Dept.
 101 S. Water Street, W
 Fort Atkinson, WI 53538
 USA

Ship To: Fort Atkinson Police Dept.
 Attn: Adrian Bump
 101 S. Water Street, W
 Fort Atkinson, WI 53538
 USA

| Sales Person | P.O. Number | Ship Method | Payment Terms | | Quote Expires On |
|-----------------------------------|---|-------------|---------------|------------|------------------|
| Ron Sampson | Pending | Delivery | NET 30 Days | | 2/4/23 |
| Notes | | | | | |
| Chief Adrian Bump 920-563-7777 | | | | | |
| CALL SIGNS ARE KSB464 AND WNYX277 | | | | | |
| Use new program file | | | | | |
| Item No | Description | Quantity | UM | Price | Amount |
| VP5230F2 | EF Johnson VP5230 VHF 136-174 MHz Model 2BK | 4.00 | Each | \$1,481.20 | \$5,924.80 |
| KWD-AE30K | AES & DES Encryption(Multi Key) | 4.00 | Each | \$0.00 | \$0.00 |
| 8320000000 | EF Johnson SCM | 4.00 | Each | \$0.00 | \$0.00 |
| 835VP5000PK001 | EF Johnson VP5000 Packing Kit | 4.00 | Each | \$0.00 | \$0.00 |
| KNB-L2M | Kenwood Li-Ion 2600 mAh (Standard) Battery | 4.00 | Each | \$0.00 | \$0.00 |
| 8322000002 | EF Johnson P25 Conventional Option | 4.00 | Each | \$0.00 | \$0.00 |
| 8322000005 | EF Johnson P25 Phase 1 Trunking Option | 4.00 | Each | \$0.00 | \$0.00 |
| 8326000006 | EF Johnson 1024 Channels/Talkgroups | 4.00 | Each | \$0.00 | \$0.00 |
| 8323000001 | Single Key DES | 4.00 | Each | \$0.00 | \$0.00 |
| 8323000002 | EF Johnson Viking AES Single Key Encryption | 4.00 | Each | \$328.00 | \$1,312.00 |
| 8323000005 | EF Johnson ARC4 (ADP Compatible) Viking | 4.00 | Each | \$0.00 | \$0.00 |
| 8323000006 | EFJohnson Multi Key Disable | 4.00 | Each | \$0.00 | \$0.00 |
| 8326000015 | EF Johnson 25KHz Disabled | 4.00 | Each | \$0.00 | \$0.00 |
| VP5230F2 | EF Johnson VP5230 VHF 136-174 MHz Model 2BK | 2.00 | Each | \$1,481.20 | \$2,962.40 |
| 835VP5000PK001 | EF Johnson VP5000 Packing Kit | 2.00 | Each | \$0.00 | \$0.00 |
| KNB-L2M | Kenwood Li-Ion 2600 mAh (Standard) Battery | 2.00 | Each | \$0.00 | \$0.00 |
| 8322000002 | EF Johnson P25 Conventional Option | 2.00 | Each | \$0.00 | \$0.00 |
| 8322000005 | EF Johnson P25 Phase 1 Trunking Option | 2.00 | Each | \$0.00 | \$0.00 |
| 8326000006 | EF Johnson 1024 Channels/Talkgroups | 2.00 | Each | \$0.00 | \$0.00 |
| 8323000005 | EF Johnson ARC4 (ADP Compatible) Viking | 2.00 | Each | \$0.00 | \$0.00 |
| 8326000015 | EF Johnson 25KHz Disabled | 2.00 | Each | \$0.00 | \$0.00 |
| KMC-70M | Kenwood Speaker Mic (Replaces KMC-54), Intrinsically Rated MIL-SPEC, IP54/55/67/68* | 6.00 | Each | \$117.60 | \$705.60 |
| KSC-32 | Kenwood rapid rate single unit charger for KNB-31A/32N/33L/41NC/43L/47L/48L/50NC | 6.00 | Each | \$72.16 | \$432.96 |
| SPWB22150 | PulseLarsen Wide Band VHF SMA F T2 136-174 MHz Antenna | 6.00 | Each | \$38.00 | \$228.00 |
| PROG | Programming of radio equipment | 6.00 | Each | \$60.00 | \$360.00 |



Madison - (608)271-4848
Milwaukee - (262)439-2000
Eau Claire - (715)225-7604
WI Rapids - (715)424-3050
McHenry - (815)385-4224

2880 Commerce Park Drive

Madison, WI 53719

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Fort Atkinson, WI 53538
USA

Ship To: Fort Atkinson Police Dept.
Attn: Adrian Bump
101 S. Water Street, W
Fort Atkinson, WI 53538
USA

Returns & exchanges are accepted within 30 days of purchase and require an RMA Number. Items must be in unused condition and in original packaging. Special order items are non-returnable and may not be canceled once shipped from vendor.

| | |
|--------------------------|-------------|
| Subtotal | \$11,925.76 |
| Freight | \$0.00 |
| Sales Tax | \$0.00 |
| Sales Order Total | \$11,925.76 |



MEMORANDUM

DATE: January 17, 2023
TO: Fort Atkinson City Council
FROM: Andy Selle, PE, City Engineer/Public Works Director
RE: Review and possible action relating to the State/Municipal Agreements (SMAs) for S Main St and Commonwealth Dr

BACKGROUND

City staff applied for and received WisDOT grants, through the Bipartisan Infrastructure Law (BIL) for roadway improvements in the City. Grants to resurface South Main Street from Rockwell Avenue to Whitewater Avenue, and Commonwealth Drive from Lexington Blvd to Montclair Blvd were awarded. City Staff proposed complete resurfacing of the roadway and spot repair to the curb and gutter for each of these sections of roadway. The absence of pedestrian accommodations (sidewalk on 1 side only) on Commonwealth Dr were mentioned in the Staff's application, but not directly addressed in the award.



S Main St



Commonwealth Dr

DISCUSSION

S Main St:

South Main St was last improved in 1998. It is a well-used collector roadway within the City and has a poor surface rating under the PASER system.

Commonwealth Dr:

Commonwealth Dr was constructed in 1986, and has not since been resurfaced. This road surface has historically been well maintained but is now in need of resurfacing due to cracking and wear, and holds the same poor surface rating under the PASER system.

Through the project agreement, both projects may begin as early as 2025 with a sunset date of June 30, 2030.

FINANCIAL ANALYSIS

The grant agreements cover 80% of eligible costs, the City is responsible for the remaining 20%. City staff plan to schedule these projects to utilize the available Fund 5 (Transportation Fund) account allocating budgeted funds for annual street improvements. The lengthy timeline to complete the work will allow staff to avoid any borrowing needed for this particular work. However, if additional grant applications are successful, this strategy may need to be revisited.

South Main St:

| PHASE | SUMMARY OF COSTS | | | | |
|-------------------------------------|------------------|------------------|------------|------------------|------------|
| | Total Est. Cost | Federal Funds | % | Municipal Funds | % |
| ID 3991-01-04* | | | | | |
| Design | \$50,000 | \$40,000 | 80% | \$10,000 | 20% + BAL |
| State Review | \$14,144 | \$5,856 | 80% | \$8,288 | 20% + BAL |
| <i>Project totals</i> | \$64,144 | \$45,856 | | \$18,288 | |
| ID 3991-01-74** | | | | | |
| Participating Construction | \$388,520 | \$310,816 | 80% | \$77,704 | 20% + BAL |
| Non-Participating Construction | \$0 | \$0 | 0% | \$0 | 100% |
| Construction Engineering | \$47,000 | \$37,600 | 80% | \$9,400 | 20% + BAL |
| State Review | \$11,240 | \$8,992 | 80% | \$2,248 | 20% + BAL |
| <i>Project totals</i> | \$446,760 | \$357,408 | | \$89,352 | |
| Total Est. Cost Distribution | \$510,904 | \$403,264 | N/A | \$107,640 | N/A |

*Design ID# 3991-01-04 federal funding is limited to \$45,856.

**Construction ID# 3991-01-74 federal funding is limited to \$357,408.

Commonwealth Dr:

| PHASE | SUMMARY OF COSTS | | | | |
|-------------------------------------|------------------|------------------|------------|-----------------|------------|
| | Total Est. Cost | Federal Funds | % | Municipal Funds | % |
| ID 3991-01-08* | | | | | |
| Design | \$40,000 | \$32,000 | 80% | \$8,000 | 20% + BAL |
| State Review | \$14,144 | \$5,856 | 80% | \$8,288 | 20% + BAL |
| <i>Project totals</i> | <i>\$54,144</i> | <i>\$37,856</i> | | <i>\$16,288</i> | |
| ID 3991-01-78** | | | | | |
| Participating Construction | \$122,224 | \$97,779 | 80% | \$24,445 | 20% + BAL |
| Non-Participating Construction | \$0 | \$0 | 0% | \$0 | 100% |
| Construction Engineering | \$25,000 | \$20,000 | 80% | \$5,000 | 20% + BAL |
| State Review | \$11,240 | \$8,992 | 80% | \$2,248 | 20% + BAL |
| <i>Project totals</i> | <i>\$158,464</i> | <i>\$126,771</i> | | <i>\$31,693</i> | |
| Total Est. Cost Distribution | \$212,608 | \$164,627 | N/A | \$47,981 | N/A |

*Design ID# 3991-01-08 federal funding is limited to \$37,856.

**Construction ID# 3991-01-78 federal funding is limited to \$126,771.

RECOMMENDATION

Staff recommends the City Council approve the proposed State/Municipal Agreements to resurface and repair S Main Street and Commonwealth Drive between 2025-2030 with separate actions.

ATTACHMENTS

S Main St City Application

S Main St State/Municipal Agreement

Commonwealth Dr City Application

Commonwealth Dr State/Municipal Agreement



**STATE/MUNICIPAL AGREEMENT
FOR A STATE- LET STP-URBAN
PROJECT**

Program Name: STP-Urban

Population Group: 20,000 - 50,000

Sub-program #: 206

Cycle: FFY 2023-2026 BIL

Date: December 22, 2022

I.D.: 3991-01-04/74

Road Name: South Main Street

Limits: Rockwell Avenue to Whitewater Avenue

County: Jefferson

Roadway Length: 0.56 miles

Functional Classification: Minor Arterial

Project Sponsor: City of Fort Atkinson

The signatory, **City of Fort Atkinson**, hereinafter called the Municipality, through its undersigned duly authorized officers or officials, hereby requests the State of Wisconsin Department of Transportation, hereinafter called the State, to initiate and effect the highway or street improvement hereinafter described.

The authority for the Municipality to enter into this agreement with the State is provided by Sections 86.25(1), (2), and (3) and Section 66.0301 of the Statutes.

NEEDS AND ESTIMATE SUMMARY:

All components of the project must be defined in the environmental document if any portion of the project is federally funded. The Municipality agrees to complete all participating and any non-participating work included in this improvement consistent with the environmental document. No work on final engineering and design may occur prior to approval of the environmental document.

Existing Facility - Describe and give reason for request: **The existing roadway is a 2-lane Urban Collector. It is a 34-foot wide facility with an urban cross section constructed of asphalt pavement and concrete curb & gutter. The roadway was last improved in 1998. The roadway has a pavement rating of 4 with extensive cracking. There are existing sidewalks on both sides of the roadway but no bicycle accommodations.**

Proposed Improvement - Nature of work: **A resurfacing project from Rockwell Avenue to Whitewater Avenue is proposed. The project is approximately 0.56 miles in length constructed of asphalt pavement with an urban cross section that is 34 feet wide. Spot repair of curb & gutter is anticipated. Real estate acquisition is not anticipated.**

Describe non-participating work included in the project and other work necessary to completely finish the project that will be undertaken independently by the Municipality. Please note that non-participating components of a project/contract are considered part of the overall project and will be subject to applicable federal requirements: **None.**

The Municipality agrees to the following FFY 2023-2026 BIL STP-Urban project funding conditions:

Project ID 3991-01-04 design costs are funded with up to 80% federal funding up to a funding limit of \$45,856. The Municipality agrees to provide the remaining 20% and any funds in excess of the \$45,856 federal funding limit.

Project ID 3991-01-74 construction costs are funded with up to 80% federal funding up to a funding limit of \$357,408. The Municipality agrees to provide the remaining 20% and any funds in excess of the \$357,408 federal funding limit. Non-participating costs are 100% the responsibility of the Municipality. Any work performed by the Municipality prior to federal authorization is not eligible for federal funding. The Municipality will be notified by the State that the project is authorized and available for charging.

This project is currently scheduled in State Fiscal Year **2025**. Sunset date: **June 30, 2030**.

Sunset Date is determined based on the date a project is scheduled to be authorized. Sunset date is calculated as six years from the beginning of the state fiscal year (SFY) in which a project is initially scheduled. Extensions may be available upon approval of a written request by or on behalf of the Municipality to State per WisDOT Change Management policy. The written request shall explain the reasons for project implementation delay and revised timeline for project completion.

Extensions may be available upon approval of a written request by or on behalf of the Municipality to State. The written request shall explain the reasons for project implementation delay and revised timeline for project completion.

The dollar amounts shown in the Summary of Costs Table below are estimates. The final Municipal share is dependent on the final federal participation, and actual costs will be used in the final division of cost for billing and reimbursement. In no event shall federal funding exceed the estimate of \$403,264 in the Summary of Costs Table, unless such increase is approved in writing by the State through the State's Change Management Policy prior to the Municipality incurring the increased costs.

| SUMMARY OF COSTS | | | | | |
|-------------------------------------|------------------|------------------|-----|------------------|-----------|
| PHASE | Total Est. Cost | Federal Funds | % | Municipal Funds | % |
| ID 3991-01-04* | | | | | |
| Design | \$50,000 | \$40,000 | 80% | \$10,000 | 20% + BAL |
| State Review | \$14,144 | \$5,856 | 80% | \$8,288 | 20% + BAL |
| <i>Project totals</i> | \$64,144 | \$45,856 | | \$18,288 | |
| ID 3991-01-74** | | | | | |
| Participating Construction | \$388,520 | \$310,816 | 80% | \$77,704 | 20% + BAL |
| Non-Participating Construction | \$0 | \$0 | 0% | \$0 | 100% |
| Construction Engineering | \$47,000 | \$37,600 | 80% | \$9,400 | 20% + BAL |
| State Review | \$11,240 | \$8,992 | 80% | \$2,248 | 20% + BAL |
| <i>Project totals</i> | \$446,760 | \$357,408 | | \$89,352 | |
| Total Est. Cost Distribution | \$510,904 | \$403,264 | N/A | \$107,640 | N/A |

*Design ID# 3991-01-04 federal funding is limited to \$45,856.

**Construction ID# 3991-01-74 federal funding is limited to \$357,408.

This request is subject to the terms and conditions that follow and is made by the undersigned under proper authority to make such request for the designated Municipality and upon signature by the State and delivery to the Municipality shall constitute agreement between the Municipality and the State. No term or provision of neither the State/Municipal Agreement nor any of its attachments may be changed, waived or terminated orally but only by an instrument in writing executed by both parties to the State/Municipal Agreement.

Signatures certify the content has not been altered by the municipality.

Signed for and in behalf of: **City of Fort Atkinson** (please sign in blue ink.)

Name

Title

Date

Signed for and in behalf of the State:

Name

Title

Date

GENERAL TERMS AND CONDITIONS:

1. All projects must be in an approved Transportation Improvement Program (TIP) or State Transportation Improvement Program (STIP) prior to requesting authorization.
2. Work prior to federal authorization is ineligible for federal funding.
3. The Municipality, throughout the entire project, commits to comply with and promote all applicable federal and state laws and regulations that include, but are not limited to, the following:
 - a. Environmental requirements, including but not limited to those set forth in the 23 U.S.C. 139 and National Environmental Policy Act (42 U.S.C. 4321 et seq.)
 - b. Equal protection guaranteed under the U.S. Constitution, WI Constitution, Title VI of the Civil Rights Act and Wis. Stat. 16.765. The municipality agrees to comply with and promote applicable Federal and State laws, Executive Orders, regulations, and implementing requirements intended to provide for the fair and equitable treatment of individuals and the fair and equitable delivery of services to the public. In addition the Municipality agrees not to engage in any illegal discrimination in violation of applicable Federal or State laws and regulations. This includes but is not limited to Title VI of the Civil Rights Act of 1964 which provides that "no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance." The Municipality agrees that public funds, which are collected in a nondiscriminatory manner, should not be used in ways that subsidize, promote, or perpetuate illegal discrimination based on prohibited factors such as race, color, national origin, sex, age, physical or mental disability, sexual orientation, or retaliation.
 - c. Prevailing wage requirements, including but not limited to 23 U.S.C 113.
 - d. Buy America Provision and its equivalent state statutes, set forth in 23 U.S.C. 313 and Wis. Stat. 16.754.
 - e. Competitive bidding and confidentiality requirements set forth in 23 U.S.C 112 and Wis. Stat. 84.06. This includes the sharing of financial data prior to the conclusion of the competitive bid period.
 - f. All applicable Disadvantaged Business Enterprise (DBE) requirements that the State specifies.
 - g. Federal statutes that govern the Surface Transportation Program (STP), including but not limited to 23 U.S.C. 133.
 - h. General requirements for administering federal and state aids set forth in Wis. Stat. 84.03.

STATE RESPONSIBILITIES AND REQUIREMENTS:

4. Funding of each project phase is subject to inclusion in Wisconsin's approved FFY 2023-2026 BIL STP-Urban program. Federal funding will be limited to participation in the costs of the following items, as applicable to the project:
 - a. The grading, base, pavement, and curb and gutter, sidewalk, and replacement of disturbed driveways in kind.
 - b. The substructure, superstructure, grading, base, pavement, and other related bridge and approach items.
 - c. Storm sewer mains necessary for the surface water drainage.
 - d. Catch basins and inlets for surface water drainage of the improvement, with connections to the storm sewer main.
 - e. Construction engineering incident to inspection and supervision of actual construction work (except for inspection, staking, and testing of sanitary sewer and water main).
 - f. Signing and pavement marking.
 - g. New installations or alteration of street lighting and traffic signals or devices.
 - h. Landscaping.
 - i. Preliminary engineering and design.
 - j. State review services.
5. The work will be administered by the State and may include items not eligible for federal participation.
6. As the work progresses, the State will bill the Municipality for work completed that is not chargeable to federal/state funds. Upon completion of the project, a final audit will be made to determine the final division of costs subject to funding limits in the Summary of Costs Table. If reviews or audits show any of the work to be ineligible for federal/state funding, the Municipality will be responsible for any withdrawn costs associated with the ineligible work.

MUNICIPAL RESPONSIBILITIES AND REQUIREMENTS:

7. Work necessary to complete the FFY 2023-2026 BIL STP-Urban improvement project to be financed entirely by the Municipality or other utility or facility owner includes the items listed below.
 - a. New installations of or alteration of sanitary sewers and connections, water, gas, electric, telephone, telegraph, fire or police alarm facilities, parking meters, and similar utilities.
 - b. Damages to abutting property after project completion due to change in street or sidewalk widths, grades or drainage.
 - c. Detour routes and haul roads. The municipality is responsible for determining the detour route.
 - d. Conditioning, if required and maintenance of detour routes.
 - e. Repair of damages to roads or streets caused by reason of their use in hauling materials incident to the improvement.
 - f. All work related to underground storage tanks and contaminated soils.

- g. Street and bridge width in excess of standards, in accordance with the current WisDOT Facilities Development Manual (FDM).
 - h. Real estate for the improvement.
 - i. Other 100% Municipality funded items: None
8. The construction of the subject improvement will be in accordance with the appropriate standards unless an exception to standards is granted by State prior to construction. The entire cost of the construction project, not constructed to standards, will be the responsibility of the Municipality unless such exception is granted.
 9. Work to be performed by the Municipality without federal funding participation necessary to ensure a complete improvement acceptable to the Federal Highway Administration and/or the State may be done in a manner at the election of the Municipality but must be coordinated with all other work undertaken during construction.
 10. The Municipality is responsible for financing administrative expenses related to Municipal project responsibilities.
 11. The Municipality will include in all contracts executed by them a provision obligating the contractor not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in Wis. Stat. 51.01 (5), sexual orientation as defined in Wis. Stat. 111.32 (13m), or national origin.
 12. The Municipality will pay to the State all costs incurred by the State in connection with the improvement that exceed federal/state financing commitments or are ineligible for federal/state financing. To guarantee the Municipality's foregoing agreements to pay the State, the Municipality, through its above duly authorized officers or officials, agrees and authorizes the State to set off and withhold the required reimbursement amount as determined by the State from any moneys otherwise due and payable by the State to the Municipality.
 13. In accordance with the State's sunset policy for STP-Urban projects, the subject FFY 2023-2026 BIL STP-Urban improvement must be constructed and in final acceptance within six years from the beginning of the state fiscal year (SFY) in which a project is initially scheduled. Extensions may be available upon approval of a written request by or on behalf of the Municipality to State. The written request shall explain the reasons for project implementation delay and revised timeline for project completion.
 14. If the Municipality should withdraw the project, it will reimburse the State for any costs incurred on behalf of the project.
 15. The Municipality will at its own cost and expense:
 - a. Maintain all portions of the project that lie within its jurisdiction (to include, but not limited to, cleaning storm sewers, removing debris from sumps or inlets, and regular maintenance of the catch basins, curb and gutter, sidewalks and parking lanes [including snow and ice removal]) for such maintenance in a manner consistent with reasonable industry standards, and will make ample provision for such maintenance each year.
 - b. Regulate [or prohibit] parking at all times in the vicinity of the proposed improvements during their construction.
 - c. Regulate [or prohibit] all parking at locations where and when the pavement area usually occupied by parked vehicles will be needed to carry active traffic in the street.
 - d. Assume general responsibility for all public information and public relations for the project and to make fitting announcement to the press and such outlets as would generally alert the affected property owners and the community of the nature, extent, and timing of the project and arrangements for handling traffic within and around the project.

- e. Provide complete plans, specifications, and estimates to State upon request.
- f. Provide relocation orders and real estate plats to State upon request.
- g. Use the *WisDOT Utility Accommodation Policy* unless it adopts a policy, which has equal or more restrictive controls.
- h. Provide maintenance and energy for lighting.
- i. Provide proper care and maintenance of all landscaping elements of the project including replacement of any plant materials damaged by disease, drought, vandalism or other cause.

16. It is further agreed by the Municipality that:

- a. The Municipality assumes full responsibility for the design, installation, testing and operation of any sanitary sewer and water main infrastructure within the improvement project and relieves the state and all of its employees from liability for all suits, actions, or claims resulting from the sanitary sewer and water main construction under this agreement.
- b. The Municipality assumes full responsibility for the plans and special provisions provided by their designer or anyone hired, contracted or otherwise engaged by the Municipality. The Municipality is responsible for any expense or cost resulting from any error or omission in such plans or special provisions. The Municipality will reimburse State if State incurs any cost or expense in order to correct or otherwise remedy such error or omission or consequences of such error or omission.
- c. The Municipality will be 100% responsible for all costs associated with utility issues involving the Contractor, including costs related to utility delays.
- d. All signs and traffic control devices and other protective structures erected on or in connection with the project including such of these as are installed at the sole cost and expense of the Municipality or by others, will be in conformity with such *Manual of Uniform Traffic Control Devices* as may be adopted by the American Association of State Highway and Transportation Officials, approved by the State, and concurred in by the Federal Highway Administration.
- e. The right-of-way available or provided for the project will be held and maintained inviolate for public highway or street purposes. Those signs prohibited under federal aid highway regulations, posters, billboards, roadside stands, or other private installations prohibited by federal or state highway regulations will not be permitted within the right-of-way limits of the project. The Municipality, within its jurisdictional limits, will remove or cause to be removed from the right-of-way of the project all private installations of whatever nature which may be or cause an obstruction or interfere with the free flow of traffic, or which may be or cause a hazard to traffic, or which impair the usefulness of the project and all other encroachments which may be required to be removed by the State at its own election or at the request of the Federal Highway Administration, and that no such installations will be permitted to be erected or maintained in the future.
- f. The Municipality is responsible for any damage caused by legally hauled loads, including permitted oversize and overweight loads. The contractor is responsible for any damage caused to haul roads if the contractor does not obey size and weight laws, use properly equipped and maintained vehicles, and does not prevent spilling of materials onto the haul road (*WisDOT Standard Specifications* 618.1, 108.7, 107.8). The local maintaining authority can impose special or seasonal weight limitations as defined in Wis. Stat. 349.16, but this should not be used for the sole purpose of preventing hauling on the road.

The bid item 618.0100 Maintenance and Repair of Haul Roads (project) is ineligible for federal funding on local program projects as per the State/Municipal Agreement. The repair of damages as a result of hauling materials for the project is the responsibility of the Municipality as specified in the State/Municipal Agreement Terms and Conditions under "Municipal Responsibilities and Requirements."

LEGAL RELATIONSHIPS:

17. The State shall not be liable to the Municipality for damages or delays resulting from work by third parties. The State also shall be exempt from liability to the Municipality for damages or delays resulting from injunctions or other restraining orders obtained by third parties.
18. The State will not be liable to any third party for injuries or damages resulting from work under or for the Project. The Municipality and the Municipality's surety shall indemnify and save harmless the State, its officers and employees, from all suits, actions or claims of any character brought because of any injuries or damages received or sustained by any person, persons or property on account of the operations of the Municipality and its sureties; or on account of or in consequence of any neglect in safeguarding the work; or because of any act or omission, neglect or misconduct of the Municipality or its sureties; or because of any claims or amounts recovered for any infringement by the Municipality and its sureties of patent, trademark or copyright; or from any claims or amounts arising or recovered under the Worker's Compensation Act, relating to the employees of the Municipality and its sureties; or any other law, ordinance, order or decree relating to the Municipality's operations.
19. Contract modification: This State/Municipal Agreement can only be modified by written instruments duly executed by both parties. No term or provision of either this State/Municipal Agreement or any of its attachments may be changed, waived or terminated orally.
20. Binding effects: All terms of this State/Municipal Agreement shall be binding upon and inure to the benefits of the legal representatives, successors and executors. No rights under this State/Municipal Agreement may be transferred to a third party. This State/Municipal Agreement creates no third-party enforcement rights.
21. Choice of law and forum: This State/Municipal Agreement shall be interpreted and enforced in accordance with the laws of the State of Wisconsin. The Parties hereby expressly agree that the terms contained herein and in any deed executed pursuant to this State/Municipal Agreement are enforceable by an action in the Circuit Court of Dane County, Wisconsin.

PROJECT FUNDING CONDITIONS

22. Non-appropriation of funds: With respect to any payment required to be made by the State under this State/Municipal Agreement, the parties acknowledge the State's authority to make such payment is contingent upon appropriation of funds and required legislative approval sufficient for such purpose by the Legislature. If such funds are not so appropriated, either the Municipality or the State may terminate this State/Municipal Agreement after providing written notice not less than thirty (30) days before termination.
23. Maintenance of records: During the term of performance of this State/Municipal Agreement, and for a period not less than three years from the date of final payment to the Municipality, records and accounts pertaining to the performance of this State/Municipal Agreement are to be kept available for inspection and audit by representatives of the State. The State reserves the right to audit and inspect such records and accounts at any time. The Municipality shall provide appropriate accommodations for such audit and inspection.

In the event that any litigation, claim or audit is initiated prior to the expiration of said records maintenance period, the records shall be retained until such litigation, claim or audit involving the records is complete.

24. The Municipality agrees to the following FFY 2023-2026 BIL STP-Urban project funding conditions:

- a. ID 3991-01-04: Design is funded with 80% federal funding up to a funding limit of \$45,856, where applicable when the Municipality agrees to provide the remaining 20% and any funds in excess of the \$45,856 federal funding limit. This phase includes plan development and state review. The work includes project review, approval of required reports and documents and processing the final Plan, Specification & Estimate (PS&E) document for award of the contract. Costs for this phase include an estimated amount for state review activities, to be funded 80% with federal funding and 20% by the Municipality.
- b. ID 3991-01-74: Construction:
 - i. Costs for participating construction items are funded with 80% federal funding up to a funding limit of \$357,408, when the Municipality agrees to provide the remaining 20%, and any funds in excess of the \$357,408 federal funding limit.
 - ii. Non-participating costs for non-participating construction items are funded 100% by the Municipality. Costs include construction delivery.
 - iii. Costs for this phase include an estimated amount for state review activities, to be funded 80% with federal funding and 20% by the Municipality.

[End of Document]



**STATE/MUNICIPAL AGREEMENT
FOR A STATE- LET STP-URBAN
PROJECT**

Program Name: STP-Urban

Population Group: 20,000 - 50,000

Sub-program #: 206

Cycle: FFY 2023-2026 BIL

Date: December 22, 2022

I.D.: 3991-01-08/78

Road Name: Commonwealth Drive

Limits: Lexington Blvd to Montclair Blvd

County: Jefferson

Roadway Length: 0.26 miles

Functional Classification: Urban Collector

Project Sponsor: City of Fort Atkinson

The signatory, **City of Fort Atkinson**, hereinafter called the Municipality, through its undersigned duly authorized officers or officials, hereby requests the State of Wisconsin Department of Transportation, hereinafter called the State, to initiate and effect the highway or street improvement hereinafter described.

The authority for the Municipality to enter into this agreement with the State is provided by Sections 86.25(1), (2), and (3) and Section 66.0301 of the Statutes.

NEEDS AND ESTIMATE SUMMARY:

All components of the project must be defined in the environmental document if any portion of the project is federally funded. The Municipality agrees to complete all participating and any non-participating work included in this improvement consistent with the environmental document. No work on final engineering and design may occur prior to approval of the environmental document.

Existing Facility - Describe and give reason for request: **The existing roadway is a 2-lane Urban Collector. It is a 32-foot wide facility with an urban cross section constructed of asphalt pavement and concrete curb & gutter. The roadway was last improved in 1984. The roadway has a pavement rating of 4. There are existing sidewalks on one side of the roadway but no bicycle accommodations. Roadway has existing decorative lighting.**

Proposed Improvement - Nature of work: **A resurfacing project from Lexington Boulevard to Montclair Boulevard is proposed. The project is approximately 0.26 miles in length constructed of asphalt pavement with an urban cross section that is 32 feet wide. Spot repair of curb & gutter is anticipated. Real estate acquisition is not anticipated.**

Describe non-participating work included in the project and other work necessary to completely finish the project that will be undertaken independently by the Municipality. Please note that non-participating components of a project/contract are considered part of the overall project and will be subject to applicable federal requirements: **None.**

The Municipality agrees to the following FFY 2023-2026 BIL STP-Urban project funding conditions:

Project ID 3991-01-08 design costs are funded with up to 80% federal funding up to a funding limit of \$37,856. The Municipality agrees to provide the remaining 20% and any funds in excess of the \$37,856 federal funding limit.

Project ID 3991-01-78 construction costs are funded with up to 80% federal funding up to a funding limit of \$126,771. The Municipality agrees to provide the remaining 20% and any funds in excess of the \$126,771 federal funding limit. Non-participating costs are 100% the responsibility of the Municipality. Any work performed by the Municipality prior to federal authorization is not eligible for federal funding. The Municipality will be notified by the State that the project is authorized and available for charging.

This project is currently scheduled in State Fiscal Year **2025**. Sunset date: **June 30, 2030**.

Sunset Date is determined based on the date a project is scheduled to be authorized. Sunset date is calculated as six years from the beginning of the state fiscal year (SFY) in which a project is initially scheduled. Extensions may be available upon approval of a written request by or on behalf of the Municipality to State per WisDOT Change Management policy. The written request shall explain the reasons for project implementation delay and revised timeline for project completion.

Extensions may be available upon approval of a written request by or on behalf of the Municipality to State. The written request shall explain the reasons for project implementation delay and revised timeline for project completion.

The dollar amounts shown in the Summary of Costs Table below are estimates. The final Municipal share is dependent on the final federal participation, and actual costs will be used in the final division of cost for billing and reimbursement. In no event shall federal funding exceed the estimate of \$164,627 in the Summary of Costs Table, unless such increase is approved in writing by the State through the State's Change Management Policy prior to the Municipality incurring the increased costs.

| SUMMARY OF COSTS | | | | | |
|-------------------------------------|------------------|------------------|------------|-----------------|------------|
| PHASE | Total Est. Cost | Federal Funds | % | Municipal Funds | % |
| ID 3991-01-08* | | | | | |
| Design | \$40,000 | \$32,000 | 80% | \$8,000 | 20% + BAL |
| State Review | \$14,144 | \$5,856 | 80% | \$8,288 | 20% + BAL |
| <i>Project totals</i> | \$54,144 | \$37,856 | | \$16,288 | |
| ID 3991-01-78** | | | | | |
| Participating Construction | \$122,224 | \$97,779 | 80% | \$24,445 | 20% + BAL |
| Non-Participating Construction | \$0 | \$0 | 0% | \$0 | 100% |
| Construction Engineering | \$25,000 | \$20,000 | 80% | \$5,000 | 20% + BAL |
| State Review | \$11,240 | \$8,992 | 80% | \$2,248 | 20% + BAL |
| <i>Project totals</i> | \$158,464 | \$126,771 | | \$31,693 | |
| Total Est. Cost Distribution | \$212,608 | \$164,627 | N/A | \$47,981 | N/A |

*Design ID# 3991-01-08 federal funding is limited to \$37,856.

**Construction ID# 3991-01-78 federal funding is limited to \$126,771.

This request is subject to the terms and conditions that follow and is made by the undersigned under proper authority to make such request for the designated Municipality and upon signature by the State and delivery to the Municipality shall constitute agreement between the Municipality and the State. No term or provision of neither the State/Municipal Agreement nor any of its attachments may be changed, waived or terminated orally but only by an instrument in writing executed by both parties to the State/Municipal Agreement.

Signatures certify the content has not been altered by the municipality.

Signed for and in behalf of: **City of Fort Atkinson** (please sign in blue ink.)

Name

Title

Date

Signed for and in behalf of the State:

Name

Title

Date

GENERAL TERMS AND CONDITIONS:

1. All projects must be in an approved Transportation Improvement Program (TIP) or State Transportation Improvement Program (STIP) prior to requesting authorization.
2. Work prior to federal authorization is ineligible for federal funding.
3. The Municipality, throughout the entire project, commits to comply with and promote all applicable federal and state laws and regulations that include, but are not limited to, the following:
 - a. Environmental requirements, including but not limited to those set forth in the 23 U.S.C. 139 and National Environmental Policy Act (42 U.S.C. 4321 et seq.)
 - b. Equal protection guaranteed under the U.S. Constitution, WI Constitution, Title VI of the Civil Rights Act and Wis. Stat. 16.765. The municipality agrees to comply with and promote applicable Federal and State laws, Executive Orders, regulations, and implementing requirements intended to provide for the fair and equitable treatment of individuals and the fair and equitable delivery of services to the public. In addition the Municipality agrees not to engage in any illegal discrimination in violation of applicable Federal or State laws and regulations. This includes but is not limited to Title VI of the Civil Rights Act of 1964 which provides that "no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance." The Municipality agrees that public funds, which are collected in a nondiscriminatory manner, should not be used in ways that subsidize, promote, or perpetuate illegal discrimination based on prohibited factors such as race, color, national origin, sex, age, physical or mental disability, sexual orientation, or retaliation.
 - c. Prevailing wage requirements, including but not limited to 23 U.S.C 113.
 - d. Buy America Provision and its equivalent state statutes, set forth in 23 U.S.C. 313 and Wis. Stat. 16.754.
 - e. Competitive bidding and confidentiality requirements set forth in 23 U.S.C 112 and Wis. Stat. 84.06. This includes the sharing of financial data prior to the conclusion of the competitive bid period.
 - f. All applicable Disadvantaged Business Enterprise (DBE) requirements that the State specifies.
 - g. Federal statutes that govern the Surface Transportation Program (STP), including but not limited to 23 U.S.C. 133.
 - h. General requirements for administering federal and state aids set forth in Wis. Stat. 84.03.

STATE RESPONSIBILITIES AND REQUIREMENTS:

4. Funding of each project phase is subject to inclusion in Wisconsin's approved FFY 2023-2026 BIL STP-Urban program. Federal funding will be limited to participation in the costs of the following items, as applicable to the project:
 - a. The grading, base, pavement, and curb and gutter, sidewalk, and replacement of disturbed driveways in kind.
 - b. The substructure, superstructure, grading, base, pavement, and other related bridge and approach items.
 - c. Storm sewer mains necessary for the surface water drainage.
 - d. Catch basins and inlets for surface water drainage of the improvement, with connections to the storm sewer main.
 - e. Construction engineering incident to inspection and supervision of actual construction work (except for inspection, staking, and testing of sanitary sewer and water main).
 - f. Signing and pavement marking.
 - g. New installations or alteration of street lighting and traffic signals or devices.
 - h. Landscaping.
 - i. Preliminary engineering and design.
 - j. State review services.
5. The work will be administered by the State and may include items not eligible for federal participation.
6. As the work progresses, the State will bill the Municipality for work completed that is not chargeable to federal/state funds. Upon completion of the project, a final audit will be made to determine the final division of costs subject to funding limits in the Summary of Costs Table. If reviews or audits show any of the work to be ineligible for federal/state funding, the Municipality will be responsible for any withdrawn costs associated with the ineligible work.

MUNICIPAL RESPONSIBILITIES AND REQUIREMENTS:

7. Work necessary to complete the FFY 2023-2026 BIL STP-Urban improvement project to be financed entirely by the Municipality or other utility or facility owner includes the items listed below.
 - a. New installations of or alteration of sanitary sewers and connections, water, gas, electric, telephone, telegraph, fire or police alarm facilities, parking meters, and similar utilities.
 - b. Damages to abutting property after project completion due to change in street or sidewalk widths, grades or drainage.
 - c. Detour routes and haul roads. The municipality is responsible for determining the detour route.
 - d. Conditioning, if required and maintenance of detour routes.
 - e. Repair of damages to roads or streets caused by reason of their use in hauling materials incident to the improvement.
 - f. All work related to underground storage tanks and contaminated soils.

- g. Street and bridge width in excess of standards, in accordance with the current WisDOT Facilities Development Manual (FDM).
 - h. Real estate for the improvement.
 - i. Other 100% Municipality funded items: None
8. The construction of the subject improvement will be in accordance with the appropriate standards unless an exception to standards is granted by State prior to construction. The entire cost of the construction project, not constructed to standards, will be the responsibility of the Municipality unless such exception is granted.
 9. Work to be performed by the Municipality without federal funding participation necessary to ensure a complete improvement acceptable to the Federal Highway Administration and/or the State may be done in a manner at the election of the Municipality but must be coordinated with all other work undertaken during construction.
 10. The Municipality is responsible for financing administrative expenses related to Municipal project responsibilities.
 11. The Municipality will include in all contracts executed by them a provision obligating the contractor not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in Wis. Stat. 51.01 (5), sexual orientation as defined in Wis. Stat. 111.32 (13m), or national origin.
 12. The Municipality will pay to the State all costs incurred by the State in connection with the improvement that exceed federal/state financing commitments or are ineligible for federal/state financing. To guarantee the Municipality's foregoing agreements to pay the State, the Municipality, through its above duly authorized officers or officials, agrees and authorizes the State to set off and withhold the required reimbursement amount as determined by the State from any moneys otherwise due and payable by the State to the Municipality.
 13. In accordance with the State's sunset policy for STP-Urban projects, the subject FFY 2023-2026 BIL STP-Urban improvement must be constructed and in final acceptance within six years from the beginning of the state fiscal year (SFY) in which a project is initially scheduled. Extensions may be available upon approval of a written request by or on behalf of the Municipality to State. The written request shall explain the reasons for project implementation delay and revised timeline for project completion.
 14. If the Municipality should withdraw the project, it will reimburse the State for any costs incurred on behalf of the project.
 15. The Municipality will at its own cost and expense:
 - a. Maintain all portions of the project that lie within its jurisdiction (to include, but not limited to, cleaning storm sewers, removing debris from sumps or inlets, and regular maintenance of the catch basins, curb and gutter, sidewalks and parking lanes [including snow and ice removal]) for such maintenance in a manner consistent with reasonable industry standards, and will make ample provision for such maintenance each year.
 - b. Regulate [or prohibit] parking at all times in the vicinity of the proposed improvements during their construction.
 - c. Regulate [or prohibit] all parking at locations where and when the pavement area usually occupied by parked vehicles will be needed to carry active traffic in the street.
 - d. Assume general responsibility for all public information and public relations for the project and to make fitting announcement to the press and such outlets as would generally alert the affected property owners and the community of the nature, extent, and timing of the project and arrangements for handling traffic within and around the project.

- e. Provide complete plans, specifications, and estimates to State upon request.
- f. Provide relocation orders and real estate plats to State upon request.
- g. Use the *WisDOT Utility Accommodation Policy* unless it adopts a policy, which has equal or more restrictive controls.
- h. Provide maintenance and energy for lighting.
- i. Provide proper care and maintenance of all landscaping elements of the project including replacement of any plant materials damaged by disease, drought, vandalism or other cause.

16. It is further agreed by the Municipality that:

- a. The Municipality assumes full responsibility for the design, installation, testing and operation of any sanitary sewer and water main infrastructure within the improvement project and relieves the state and all of its employees from liability for all suits, actions, or claims resulting from the sanitary sewer and water main construction under this agreement.
- b. The Municipality assumes full responsibility for the plans and special provisions provided by their designer or anyone hired, contracted or otherwise engaged by the Municipality. The Municipality is responsible for any expense or cost resulting from any error or omission in such plans or special provisions. The Municipality will reimburse State if State incurs any cost or expense in order to correct or otherwise remedy such error or omission or consequences of such error or omission.
- c. The Municipality will be 100% responsible for all costs associated with utility issues involving the Contractor, including costs related to utility delays.
- d. All signs and traffic control devices and other protective structures erected on or in connection with the project including such of these as are installed at the sole cost and expense of the Municipality or by others, will be in conformity with such *Manual of Uniform Traffic Control Devices* as may be adopted by the American Association of State Highway and Transportation Officials, approved by the State, and concurred in by the Federal Highway Administration.
- e. The right-of-way available or provided for the project will be held and maintained inviolate for public highway or street purposes. Those signs prohibited under federal aid highway regulations, posters, billboards, roadside stands, or other private installations prohibited by federal or state highway regulations will not be permitted within the right-of-way limits of the project. The Municipality, within its jurisdictional limits, will remove or cause to be removed from the right-of-way of the project all private installations of whatever nature which may be or cause an obstruction or interfere with the free flow of traffic, or which may be or cause a hazard to traffic, or which impair the usefulness of the project and all other encroachments which may be required to be removed by the State at its own election or at the request of the Federal Highway Administration, and that no such installations will be permitted to be erected or maintained in the future.
- f. The Municipality is responsible for any damage caused by legally hauled loads, including permitted oversize and overweight loads. The contractor is responsible for any damage caused to haul roads if the contractor does not obey size and weight laws, use properly equipped and maintained vehicles, and does not prevent spilling of materials onto the haul road (*WisDOT Standard Specifications* 618.1, 108.7, 107.8). The local maintaining authority can impose special or seasonal weight limitations as defined in Wis. Stat. 349.16, but this should not be used for the sole purpose of preventing hauling on the road.

The bid item 618.0100 Maintenance and Repair of Haul Roads (project) is ineligible for federal funding on local program projects as per the State/Municipal Agreement. The repair of damages as a result of hauling materials for the project is the responsibility of the Municipality as specified in the State/Municipal Agreement Terms and Conditions under "Municipal Responsibilities and Requirements."

LEGAL RELATIONSHIPS:

17. The State shall not be liable to the Municipality for damages or delays resulting from work by third parties. The State also shall be exempt from liability to the Municipality for damages or delays resulting from injunctions or other restraining orders obtained by third parties.
18. The State will not be liable to any third party for injuries or damages resulting from work under or for the Project. The Municipality and the Municipality's surety shall indemnify and save harmless the State, its officers and employees, from all suits, actions or claims of any character brought because of any injuries or damages received or sustained by any person, persons or property on account of the operations of the Municipality and its sureties; or on account of or in consequence of any neglect in safeguarding the work; or because of any act or omission, neglect or misconduct of the Municipality or its sureties; or because of any claims or amounts recovered for any infringement by the Municipality and its sureties of patent, trademark or copyright; or from any claims or amounts arising or recovered under the Worker's Compensation Act, relating to the employees of the Municipality and its sureties; or any other law, ordinance, order or decree relating to the Municipality's operations.
19. Contract modification: This State/Municipal Agreement can only be modified by written instruments duly executed by both parties. No term or provision of either this State/Municipal Agreement or any of its attachments may be changed, waived or terminated orally.
20. Binding effects: All terms of this State/Municipal Agreement shall be binding upon and inure to the benefits of the legal representatives, successors and executors. No rights under this State/Municipal Agreement may be transferred to a third party. This State/Municipal Agreement creates no third-party enforcement rights.
21. Choice of law and forum: This State/Municipal Agreement shall be interpreted and enforced in accordance with the laws of the State of Wisconsin. The Parties hereby expressly agree that the terms contained herein and in any deed executed pursuant to this State/Municipal Agreement are enforceable by an action in the Circuit Court of Dane County, Wisconsin.

PROJECT FUNDING CONDITIONS

22. Non-appropriation of funds: With respect to any payment required to be made by the State under this State/Municipal Agreement, the parties acknowledge the State's authority to make such payment is contingent upon appropriation of funds and required legislative approval sufficient for such purpose by the Legislature. If such funds are not so appropriated, either the Municipality or the State may terminate this State/Municipal Agreement after providing written notice not less than thirty (30) days before termination.
23. Maintenance of records: During the term of performance of this State/Municipal Agreement, and for a period not less than three years from the date of final payment to the Municipality, records and accounts pertaining to the performance of this State/Municipal Agreement are to be kept available for inspection and audit by representatives of the State. The State reserves the right to audit and inspect such records and accounts at any time. The Municipality shall provide appropriate accommodations for such audit and inspection.

In the event that any litigation, claim or audit is initiated prior to the expiration of said records maintenance period, the records shall be retained until such litigation, claim or audit involving the records is complete.

24. The Municipality agrees to the following FFY 2023-2026 BIL STP-Urban project funding conditions:

- a. ID 3991-01-08: Design is funded with 80% federal funding up to a funding limit of \$37,856, where applicable when the Municipality agrees to provide the remaining 20% and any funds in excess of the \$37,856 federal funding limit. This phase includes plan development and state review. The work includes project review, approval of required reports and documents and processing the final Plan, Specification & Estimate (PS&E) document for award of the contract. Costs for this phase include an estimated amount for state review activities, to be funded 80% with federal funding and 20% by the Municipality.
- b. ID 3991-01-78: Construction:
 - i. Costs for participating construction items are funded with 80% federal funding up to a funding limit of \$126,771, when the Municipality agrees to provide the remaining 20%, and any funds in excess of the \$126,771 federal funding limit.
 - ii. Non-participating costs for non-participating construction items are funded 100% by the Municipality. Costs include construction delivery.
 - iii. Costs for this phase include an estimated amount for state review activities, to be funded 80% with federal funding and 20% by the Municipality.

[End of Document]



MEMORANDUM

DATE: January 17, 2023

TO: Fort Atkinson City Council

FROM: Paul Christensen, Wastewater Superintendent

RE: Review and Possible Action Related to:
Purchase of Replacement Front End Loader at the Wastewater Utility

BACKGROUND

The 2023 Utility Budget includes \$175,000 in the CIP for the purchase of a Front End Loader to replace the current Michigan/Volvo L70 that was purchased in 1992. Many parts are no longer available for the 30+ year old loader making repairs difficult.

The Front End Loader is used year-round for biosolids handling including loading of the field application truck, moving and stacking biosolids in the storage building, and for snow removal in and around the plant grounds.

DISCUSSION

During the budget development process last summer, it became clear that continuing supply chain issues would impact 2023 purchase timelines. While updating the budget cost of a new Front End Loader we learned that to get a replacement unit in 2023 we would likely be limited to in-stock equipment. Ordering equipment in 2023 would probably not arrive until sometime in 2024.

We made contact with several suppliers in December which confirmed that information. Two suppliers would have Front End Loaders arriving in 2023. Brooks Tractor/John Deere has two units arriving in spring. Aring Equipment/Volvo has one unit arriving in spring. Miller-Bradford & Risberg/Case has no units arriving in 2023 and declined to provide a proposal. Fabick CAT/Caterpillar did not respond.

FINANCIAL ANALYSIS

We received the following proposals for Front End Loaders.

| | | |
|------------------|---|---------------|
| - Brooks Tractor | 2023 John Deere Model 524P Front End Loader | \$186,581.33 |
| | Trade-in of 1992 Michigan L70 | - \$20,000.00 |
| | Total | \$166,581.33 |
| - Brooks Tractor | 2023 John Deere Model 544P | \$189,754.67 |

| | | |
|---|---------------------------------------|---------------|
| | Trade-in of 1992 Michigan L70 | - \$20,000.00 |
| | Total | \$169,754.67 |
| - | Aring Equipment 2023 Volvo Model L60H | \$180,455.00 |
| | Trade-in of 1992 Michigan L70 | - \$20,000.00 |
| | Total | \$160,455.00 |

RECOMMENDATION

Staff recommends the purchase of the 2023 Volvo L60H from Aring Equipment of De Forest, WI for the cost of \$160,455.00 including trade-in of 1992 Michigan L70. This project will be funded through the Waste Water Utility CIP as budgeted for 2023.

ATTACHMENTS

Proposals

Quote Summary

Prepared For:

CITY OF FORT ATKINSON
 101 N MAIN ST
 FORT ATKINSON, WI 53538
 Business: 920-563-7771

Prepared By:

KYLE BUSLER
 Brooks Tractor Incorporated
 1900 W Main Street
 Sun Prairie, WI 53590
 Phone: 608-837-5141
 Mobile: 608-800-2004
 kbusler@brookstractor.com

BROOKS MACHINE HEALTH MONITORING SERVICE-
 For all models equipped with an active JDLink system,
 Brooks and John Deere monitor your machine
 continuously for the term of basic/extended warranty.

Quote Id: 28012003
Created On: 04 January 2023
Last Modified On: 05 January 2023
Expiration Date: 06 February 2023

| Equipment Summary | Selling Price | Qty | Extended |
|---|-----------------|-----|--|
| 2023 JOHN DEERE 524 P-Tier Wheel Loader - 084814 | \$ 190,000.00 X | 1 = | \$ 190,000.00 |
| John Deere Extended Warranty-60M | | | |
| 3000HR PT-HYD WARRANTY | | | |
| Standard Warranty - 1 yr. | | | - \$ 3,418.67 |
| Equipment Total | | | 186,581.33 \$ 190,000.00 |

| Trade In Summary | Qty | Each | Extended |
|---------------------------------|-----|--------------|---------------------|
| 1992 MICHIGAN L-70 - L-70V61234 | 1 | \$ 20,000.00 | \$ 20,000.00 |
| PayOff | | | \$ 0.00 |
| Total Trade Allowance | | | \$ 20,000.00 |
| Trade In Total | | | \$ 20,000.00 |

| | |
|----------------------|------------------------------------|
| Quote Summary | 186,581.33 |
| Equipment Total | \$ 190,000.00 |
| Trade In | \$ (20,000.00) |
| SubTotal | \$ 170,000.00 |
| Total | \$ 170,000.00 |
| Balance Due | \$ 170,000.00 166,581.33 |

Salesperson : X _____

Accepted By : X _____

Selling Equipment

Quote Id: 28012003

Customer: CITY OF FORT ATKINSON

2023 JOHN DEERE 524 P-Tier Wheel Loader - 084814

Hours: 0

Stock Number: 084814A

| Code | Description | Qty |
|--------|---|-----|
| 6021DW | 2023 JOHN DEERE 524 P-TIER LDR, FT4,3F,FLLFNDR,QC,3.25CY- FD24MAY23 | 1 |

Standard Options - Per Unit

| | | |
|------|----------------------------------|---|
| 183E | JDLINK | 1 |
| 0202 | UNITED STATES | 1 |
| 0259 | ENGLISH OPS MANUAL | 1 |
| 0351 | TRANSLATED LABELS | 1 |
| 0402 | AG MATERIAL HANDLER | 1 |
| 0451 | STANDARD Z-BAR | 1 |
| 0613 | LEVEL 3 TRIM | 1 |
| 0655 | LEVEL 2 PERFORMANCE | 1 |
| 0953 | ADVANCED VISION SYSTEM | 1 |
| 1102 | ADVANCED OBJECT DETECTION | 1 |
| 1301 | LEFT SIDE STEPS | 1 |
| 2205 | SMEARTWEIGH READY + TRIAL | 1 |
| 4095 | JD POWERTECH PVS 6.8L FT4/EU | 1 |
| 5115 | NBP 20.5R25 L2 1* 3PC | 1 |
| 5554 | FULL COV. FRONT REAR FENDERS | 1 |
| 6522 | REAR COUNTERWEIGHT & R.HITCH | 1 |
| 7026 | JOYSTICK CONTROLS | 1 |
| 7054 | THREE FUNCTION HYDRAULICS | 1 |
| 7403 | HYDRAULIC COUPLER JRB 416 | 1 |
| 7458 | BOLT-ON CUTTING EDGE | 1 |
| 7500 | LESS FORK FRAME | 1 |
| 7700 | LESS TINES | 1 |
| 7823 | 3.25YD (2.50CM) ENH. PERFORM | 1 |
| 8014 | NBP 20.5R25 L2 1* W/ 3PC | 1 |
| 8042 | AXLE OIL COOLING AND FILTER | 1 |
| 8213 | ENGINE EXHAUST W/ CHROMESTACK | 1 |
| 8295 | HEATED AND POWERED MIRRORS | 1 |
| 8500 | COLD WEATHER PACKAGE | 1 |
| 8501 | DEBRIS PACKAGE | 1 |
| 8502 | MAINTENANCE&SERVICE PACKAGE | 1 |
| 8505 | GUARDS TRANSMISSION & BOTTOM | 1 |

Selling Equipment

Quote Id: 28012003

Customer: CITY OF FORT ATKINSON

| | | |
|---|----------------------------|---|
| 8508 | AUXILARY EQUIPMENT PACKAGE | 1 |
| Dealer Attachments | | |
| | 416 HYD COUPLER | 1 |
| | JD 3.25CY BUCKET W/ BOE | 1 |
| | 96" X 72" Forks | 1 |
| Service Agreements | | |
| John Deere Extended Warranty - 60M | | |
| 6000HR PT-HYD WARRANTY | | |

Quote Summary

Prepared For:

CITY OF FORT ATKINSON
 101 N MAIN ST
 FORT ATKINSON, WI 53538
 Business: 920-563-7771

Prepared By:

KYLE BUSLER
 Brooks Tractor Incorporated
 1900 W Main Street
 Sun Prairie, WI 53590
 Phone: 608-837-5141
 Mobile: 608-800-2004
 kbusler@brookstractor.com

BROOKS MACHINE HEALTH MONITORING SERVICE-
 For all models equipped with an active JDLink system,
 Brooks and John Deere monitor your machine
 continuously for the term of basic/extended warranty.

Quote Id: 28012443
Created On: 04 January 2023
Last Modified On: 05 January 2023
Expiration Date: 06 February 2023

| Equipment Summary | Selling Price | Qty | Extended |
|---|-----------------|-----|---------------------------------|
| 2023 JOHN DEERE 544 P WHEEL LOADER - 063483 | \$ 194,000.00 X | 1 = | \$ 194,000.00 |
| John Deere Extended Warranty-60M- 3000HR-PT-HYD WARRANTY | | | - \$4,245.33 |
| <i>Standard Warranty-1yr.</i> | | | <i>189,754.67</i> |
| Equipment Total | | | \$ 194,000.00 |

| Trade In Summary | Qty | Each | Extended |
|---------------------------------|-----|--------------|---------------------|
| 1992 MICHIGAN L-70 - L-70V61234 | 1 | \$ 20,000.00 | \$ 20,000.00 |
| PayOff | | | \$ 0.00 |
| Total Trade Allowance | | | \$ 20,000.00 |
| Trade In Total | | | \$ 20,000.00 |

| | |
|----------------------|---------------------------------|
| Quote Summary | <i>189,754.67</i> |
| Equipment Total | \$ 194,000.00 |
| Trade In | \$ (20,000.00) |
| SubTotal | \$ 174,000.00 |
| Total | \$ 174,000.00 |
| Balance Due | \$ 174,000.00 |
| | <i>169,754.67</i> |

Salesperson : X _____

Accepted By : X _____

Selling Equipment

Quote Id: 28012443

Customer: CITY OF FORT ATKINSON

2023 JOHN DEERE 544 P WHEEL LOADER - 063483

Hours: 0

Stock Number: 063483A

| Code | Description | Qty |
|--------|--|-----|
| 6030DW | 2023 JOHN DEERE 544 P-TIER LDR, FT4,3F,FRTFNDR,QC,3.5CY- FD27JAN23 | 1 |

Standard Options - Per Unit

| | | |
|------|------------------------------|---|
| 170K | JDLINK | 1 |
| 0924 | JD POWERTECH ENGINE | 1 |
| 1030 | AG MATERIAL HANDLING CONFIG | 1 |
| 1120 | 5 SP TRANSMISSION W/ LOCK UP | 1 |
| 1217 | 140 AMP ALTERNATOR | 1 |
| 1330 | CHROME CURVED STACK | 1 |
| 1430 | AIR INTAKE WITH PRECLEANER | 1 |
| 1520 | AUTOMATIC REVERSING HYD FAN | 1 |
| 1610 | FUEL TANK W STD FILTER | 1 |
| 1910 | PREMIUM CAB | 1 |
| 1945 | 7" MONITOR W REAR DISPLAY | 1 |
| 1975 | HYDRAU XR HYDRAULIC FLUID | 1 |
| 2010 | STANDARD Z-BAR | 1 |
| 2120 | STEERING WHEEL ONLY | 1 |
| 2240 | PREMIUM SEAT | 1 |
| 2360 | JOYSTICK CONTROLS | 1 |
| 2403 | THREE FUNCTION HYDRAULICS | 1 |
| 2515 | RIDE CONTROL | 1 |
| 2605 | ENGLISH DECALS & MANUALS | 1 |
| 2730 | 30 AMP CONVERTER | 1 |
| 2890 | NO PAYLOAD SCALE NO COUNTER | 1 |
| 3049 | AXLE,W/ HYD FRONT & REAR | 1 |
| 3110 | AUTOMATIC DIFFERENTIAL LOCK | 1 |
| 4932 | 20.5R25 1* L2 NBP RADIAL 3PC | 1 |
| 5540 | FULL WIDTH FRONT FENDERS | 1 |
| 5610 | LEFT SIDE STEPS ONLY | 1 |
| 5840 | NO FORK FRAME | 1 |
| 5940 | NO TINES | 1 |
| 7140 | PREMIUM LED LIGHT PACKAGE | 1 |
| 8220 | REAR HITCH & COUNTERWEIGHT | 1 |
| 8240 | REAR CAMERA ONLY | 1 |
| 8275 | LED STROBE BEACON W/ BRACKET | 1 |

Selling Equipment

Quote Id: 28012443

Customer: CITY OF FORT ATKINSON

| | | |
|------|---------------------------------|---|
| 8350 | EXTERIOR MIRRORS-HEAT&POWER | 1 |
| 8370 | RADIO - PREMIUM | 1 |
| 8450 | AC CHARGE | 1 |
| 8560 | HYD COUPLER-JRB 416 PATTERN | 1 |
| 8860 | CUTTING EDGE BOLT ON - LONG | 1 |
| 8920 | BUCKET - 3.5 CUBIC YARD | 1 |
| 9015 | ENGINE BLOCK HEATER | 1 |
| 9043 | ENVIRONMENTAL DRAIN & PORTS | 1 |
| 9055 | THROTTLE LOCK | 1 |
| 9065 | AXLE OIL COOLER AND FILTER | 1 |
| 9115 | CAB FRESH AIR PRECLEANER | 1 |
| 9140 | FIRE EXTINGUISHER | 1 |
| 9240 | ENGINE COMPARTMENT LIGHT | 1 |
| 9410 | GUARDS-TRANSMISSION & BOTTOM | 1 |
| 9525 | SMV EMBLEM | 1 |
| 9707 | NBP 20.5R25 1* L2 RADIAL 3PC | 1 |

Dealer Attachments

| | |
|-------------------------|---|
| 416 PATTERN HYD COUPLER | 1 |
| JD 3.5CY BUCKET W/ BOE | 1 |
| 96" X 72" FORKS | 1 |

~~Service Agreements~~

~~John Deere Extended Warranty - 60M~~
~~3000HP RT HYD WARRANTY~~

www.aringequipment.com

Butler, WI
13001 W Silver Spring Dr
Butler, WI 53007
262-781-3770

De Pere, WI
1800 N. Ashland Ave.
De Pere, WI 54115
920-336-3601

De Forest, WI
5005 Cake Parkway
De Forest, WI 53532
608-846-9600

Eau Claire, WI
2727 Alpine Rd
Eau Claire, WI 54703
715-835-6133



ALSO FEATURING:



Prepared For:

CITY OF FORT ATKINSON
700 JAMES PLACE
FORT ATKINSON, WI, 53538

Quote

Quote No. Q2458
Date Jan 5, 2023
Valid Till Feb 5, 2023
Salesman Craig Dering

Product Details

L60H WHEEL LOADER

New 2023 Volvo L60H wheel loader. See attached specs.
VM4182

MISC. WHEEL LOADER ATTACHMENT

59" fork carrier with 72" forks

TRADE IN

Michigan L70 s/n L70V61234

| Unit Price | Quantity | Total |
|----------------------------|----------|----------------------|
| \$ 173,280.00 | 1 | \$ 173,280.00 |
| \$ 7,175.00 | 1 | \$ 7,175.00 |
| \$ -20,000.00 | 1 | \$ -20,000.00 |
| Sub Total | | \$ 160,455.00 |
| Sales Tax | | \$ 0.00 |
| F.E.T. Tax (If applicable) | | |
| Grand Total | | \$ 160,455.00 |

Terms & Conditions:

Notes:

New order out arriving in April
Plus any applicable taxes
FOB Fort Atkinson Wastewater Utility
Subject to prior sale



MEMORANDUM

DATE: January 17, 2023

TO: Fort Atkinson City Council

FROM: Paul Christensen, Wastewater Superintendent

RE: Review and Possible Action Related to:
Emergency Replacement of Digester Blower #3 Variable Frequency Drive

BACKGROUND

The aerobic digesters use compressed air as an oxygen source to support biological activity in the process. Air is supplied by a positive displacement blower. Each digester blower is speed controlled using a variable frequency drive (VFD). The VFD for blower #3 was purchased in 2001.

DISCUSSION

In December the VFD for blower #3 failed. The reason for the failure was investigated and it was found that an internal cooling fan had failed causing a high temperature condition in the drive. Because of the age of the VFD, the cooling fan is no longer available. Replacement of the drive is the only option.

FINANCIAL ANALYSIS

The Electrical Dept. investigated a replacement drive and could not find any. L.W. Allen/Altronex is the process control equipment supplier to the Utility, and the original provider of the current blower VFD's. We contacted them to find out availability and cost for a replacement. No replacements of that size were available in stock.

The following prices options were provided.

| | |
|---|----------|
| 150 HP Allen Bradley Powerflex 753, 22-24 Week Delivery | \$24,380 |
| 150 HP ABB ASC 580, 25-30 Week Delivery | \$26,600 |
| 150 HP Eaton DG1, 48 Week Delivery | \$21,800 |

Because of the criticality of the aerobic digester process a VFD needed to be ordered immediately.

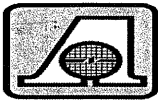
Staff proposes to use the Wastewater Utility Replacement Expense account for this purchase (02-82-0858-4030).

RECOMMENDATION

Staff chose the Allen Bradley Powerflex 753 VFD based on having the best combination of price and delivery. Staff recommends the approval of the purchase the VFD from L.W. Allen/Altronex for the cost of \$24,380 to be paid for using the Wastewater Utility Replacement Expense account.

ATTACHMENTS

Proposals



| Name | Customer | Proposal# | Due/Bid Date |
|---|--------------------------|-----------|---------------------|
| Fort Atkinson, WI - WWTP - Digester Blower No.3 VFD | Fort Atkinson, WI - WWTP | 20224955 | 11/29/2022, 5:00 PM |
| Scope | | | |

L.W. Allen and its Altronex Control Systems division are pleased to provide a quotation for the following equipment and services.

Replaced the Digester Blower No.3 VFD

Option 1: \$24,380 **(22-24 week factory lead time)**

- 150 HP (Constant torque also known as HeavyDuty) Allen Bradley Powerflex 753 VFD
- Includes keypad and necessary I/O modules

Option 2: \$26,600 **(25-30 week factory lead time)**

- 150 HP (Constant torque also known as Heavy Duty) ABB ASC 580 VFD
- Includes keypad and necessary I/O modules

Option 3: \$21,800 **(48-week factory lead time)**

- 150 HP (Constant torque also known as Heavy Duty) Eaton DG1 VFD
- Includes keypad and necessary I/O modules

Services:

1. Installation and programming of the drive (reuse the existing harmonic filter)
2. Startup and Commissioning
3. Warranty (1 year)

Clarifications:

1. The existing flexible conduits and wiring to and from the existing VFD are to be reused, if new conduits and or wiring are required at the time of installation the customer will be invoiced for the additional materials.
2. A deduction of \$1,800 can be provided if the customer assists our technician with the installation of the VFD (i.e. Only one tech will come for installation, not two)

Items specifically not included in this proposal

1. Sales or use tax
2. Performance, payment, or equipment bond of any kind



MEMORANDUM

DATE: January 17, 2023

TO: Fort Atkinson City Council

FROM: Paul Christensen, Wastewater Superintendent

RE: Review and Possible Action Related to:
Emergency Purchase of Aerobic Digester Blower #3 Motor Replacement

BACKGROUND

The aerobic digesters use compressed air as an oxygen source to support biological activity in the process. Air is supplied by a positive displacement blower. Each of the three blowers is powered by a 150 HP, 3600 RPM, 2 pole, 460V electric motor.

DISCUSSION

In Mid-December the electric motor for aerobic digester blower #3 suffered a catastrophic failure. A replacement motor was needed immediately.

FINANCIAL ANALYSIS

Sources for a replacement motor were investigated. Because of the specialty nature of this motor staff found that the manufacturer of the blower had the only in-stock availability. A purchase order was issued to Aerzen USA at a cost of \$16,072.81. Although no other motors were found in-stock with other suppliers, the cost to order would have been only slightly less, with a six month delivery.

Staff proposes to use the Wastewater Utility Replacement Expense account for this purchase (02-82-0858-4030).

RECOMMENDATION

Staff recommends approval of the purchase of the replacement electric motor from Aerzen USA for the cost of \$16,072.81 to be paid for using the Wastewater Utility Replacement Expense account.

ATTACHMENTS

Purchase Order

CITY OF FORT ATKINSON PURCHASE ORDER

Purchase Order Number: 221402

BILLING: _____

CITY OF FORT ATKINSON

101 N Main Street

Fort Atkinson WI 53538-1896

P: 920-563-7760 F: 920-563-7776

Tax Exempt: CES # 046451

DATE: December 16, 2022

December 16, 2022

| | |
|-----------------|---------------------|
| CONTACT: | Erin Sweeney |
|-----------------|---------------------|

PHONE: 920-397-9917

Fort Atkinson Wastewater Utility

Fort Atkinson Wastewater Utility

1600 Farmco Lane

Fort Atkinson, WI 53538

P:920-397-9917

Aerzen USA Corporation

Aerzen USA Corporation

108 Independence Way

Coatesville, PA 19320-1653

P:610-380-0244

Attn: Ryan Craddock

[illegible]

Please acknowledge receipt of this order.

Each shipment should be covered by separate invoice.

The right is reserved to cancel this order if it is not filled within contract time.

Conditions of this order are not to be modified by any verbal understanding.

Charges for shipping/freight will not be allowed unless previously agreed upon.

If the price is stated in the order, material must not be billed at a higher price.

Acceptance of this order includes acceptance of all items, prices, delivery instruction, specifications and conditions stated.

IMPORTANT: Invoices and packages must bear THIS ORDER NUMBER.

APPROVED: MC [Signature]

City Manager

Maßwert

City Clerk/Treasurer

| | |
|-----------------|---------------------------|
| Account Number: | 02-82-0833-0300 |
| Account Name: | TRTMT/DISP EQUIP SUPPLIES |