



# ANDRÉ JACQUE

STATE SENATOR • 1<sup>ST</sup> SENATE DISTRICT

Phone: (608) 266-3512

Fax: (608) 282-3541

Sen.Jacque@legis.wi.gov

State Capitol - P.O. Box 7882

Madison, WI 53707-7882

*Testimony before the Assembly Committee on Local Government  
State Senator André Jacque  
December 12, 2019*

Chairman Novak and Committee Members,

Thank you for holding this hearing and the opportunity to testify before you in support of Assembly Bill 661. This strongly bi-partisan town reform legislation I have joined Rep. Quinn in bringing forward will make a number of largely technical changes that will allow town government to work more efficiently and save taxpayer dollars. The measures within this legislation include common sense modifications to the way town board vacancies are filled; public notice requirements for governmental meetings; appointment and removal procedures for certain town officeholders; a process for an applicant to appeal a permit denial to the governing body of a city, village, or town; wages paid to an elected town officer who also serves as a town employee and the term of appointed town assessors.

Under certain circumstances, current law prevents towns from taking steps that are available to villages to replace town board members or take other actions in unusual situations. These situations include allowing for appointment of a temporary board member resulting from health concerns; and allowing the board to remove a board member, clerk, treasurer, or combined clerk-treasurer for cause. Assembly Bill 661 creates parity for towns and villages in these procedures.

The bill also adjusts the timeline for towns moving to an appointed clerk/treasurer and allows an appeal process for temporary use permit applications denied by the chief of a fire district.

These technical adjustments are needed to create parity between towns and other governmental units, and to give towns the flexibility they need to effectively conduct business. The Wisconsin Towns Association strongly supports this proposal and has discussed its contents with town officials across the state during district meetings earlier this year.

Thank you for your consideration of Assembly Bill 661.



# Romaine Quinn

STATE REPRESENTATIVE • 75th ASSEMBLY DISTRICT

---

December 12, 2020

Chairman Novak and members of the Committee:

Assembly Bill 661 is a general cleanup bill, with the intention of creating parity between towns and other municipalities in relation to various procedures of filling vacant posts and other errata that have come to our attention. We all want to make sure that our local civic leaders are able to expeditiously and effectively carry out their functions, and this bill accomplishes that goal.

Because there are a number of changes being made, I will address a few that I consider of perhaps most interest to you, and will welcome any questions:

One issue of parity is the ability of a town to remove a board member, clerk, treasurer, or combined clerk-treasurer for cause. Currently, Wis. Stat. §17.13(2) creates the removal procedure for villages. It states “Any elective village officer by a majority vote of all the members of the village board, because of continued physical inability to perform the duties of office or gross neglect of duty.”

Similarly, Wis. Stat. §61.23(1) allows for temporary replacement of a village trustee if “a trustee is temporarily incapacitated because of physical or mental disability, the board may appoint a person to discharge the trustee’s duties until the disability is removed.”

Unfortunately, no such similar provisions exist in state statute for towns to accomplish these functions. AB 661 corrects these and similar oversights.

Again, I welcome any questions and will be happy to discuss any of the measures contained in the bill. Thank you.



**WISCONSIN TOWNS  
ASSOCIATION**

**Empowering Town Officials**

W7686 County Road MMM  
Shawano, WI 54166  
715-526-3157  
wtowns@wisctowns.com  
www.wisctowns.com

MEMO TO: State Legislators  
FROM: Mike Koles, WTA Executive Director  
RE: Town Law Technical Fix Package  
DATE: 11/13/19

Representative Quinn and Senator Jacque are currently circulating a simple bill that provides for several common sense fixes to town law (LRB-4488). We fully support these changes and respectfully request your support. The technical changes include:

- A. When a town chooses to move to an appointed clerk or treasurer it must currently appoint a person 30 – 60 days after the annual meeting. This is 10 – 22 months before they would take office. This bill eliminates this odd timeframe.
- B. Prior to Act 79 (2015), towns provided general meeting notices by posting them in 3 physical locations (e.g., town hall, oak tree, tavern, church). Act 79 (2015) created the ability to post in one physical location and on a town web page. Some lawyers, including AG staff, believe several words were missed in Act 79. This bill adds those words to create clarity. Neither Act 79 nor this component of the bill affect newspapers.
- C. There is no statutory guidance on what happens when more than one town board position is vacant. Recently, there have been several mass resignations and no statutory guidance on what to do. This bill creates a statutory path to appoint town board members when more than one position is vacant.
- D. There is no ability for a town to temporarily appoint a board member if a current member is physically or mentally incapacitated. Villages have this ability. This is especially important for towns as boards are mostly only comprised of 3 people and losing one person can create significant dysfunction. This bill simply mimics the language and ability that already exists in villages.
- E. Towns do not have the ability to remove an elected official for cause. Villages do. This bill simply creates similar ability for towns to remove for cause.
- F. Currently, a very long and comprehensive Board of Review notice must be published in a newspaper.

Oddly, a property owner is also notified by first class mail when an assessment change occurs. Why should town taxpayers have to pay for both a very transparent first class mailing to your mailbox and also a lengthy, expensive newspaper publication? This bill maintains the requirement of the first class mailing and allows the taxpayers to save tens of thousands of dollars by requiring the same type of posting that would occur for general board meetings.

- G. Currently towns can't take advantage of price advantages associated with long term assessor contracts because we can't contract for more than 3 years. This bill changes this artificial limit to 5 years.
- H. Due to workforce challenges, more town chairs and supervisors are snow plowing, grading, and otherwise performing work for the town. Town Treasurers and Clerks can earn no more than \$15,000 as a town employee. Chairs and Supervisors are limited to \$5,000. This creates equity by allowing chairs and supervisors to be paid \$15,000 as a town employee.
- I. This bill allows for the denial of a temporary use permit to be appealed to city council, village board, or town board.

## Sample Notice - 2 Hour Meeting

### Notice of Board of Review Meeting

STATE OF WISCONSIN

Town/City/Village of \_\_\_\_\_  
\_\_\_\_\_ County

Notice is hereby given that the Board of Review for the Town/City/Village of \_\_\_\_\_, \_\_\_\_\_ County, Wisconsin, shall hold its first meeting on \_\_\_\_\_, 20\_\_\_\_, from \_\_\_\_\_ .m., at \_\_\_\_\_ [insert meeting location].

Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact or provide information to a member of the board about the person's objection, except at a session of the board. Open book shall occur no less than 7 days prior to the board of review.
2. The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and

the value of that property. The requirement that objections be in writing may be waived by express action of the board.

5. When appearing before the board of review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
6. No person may appear before the board of review, testify to the board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The Town of \_\_\_\_\_ has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court.\* The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.
7. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
8. No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice as to whether the person will ask for the removal of a member of the board of review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this \_\_\_\_ day of \_\_\_\_\_ 20\_\_.

[Signature of clerk]

*Notes: Publish this notice as a class 1 notice under chapter 985, Wis. Stat.*

*Post this notice in at least 3 public places in the municipality.*

*Post this notice on the door of the Town/City/Village hall.*

*(All 3 types of notice are required pursuant to s. 70.47 (2), Wis. Stat.)*

*The Board of Review must meet for a minimum of 2 hours at its first session.*

*Department of Revenue has created form PA-814 for requesting to testify by phone or written statement.*

The Department of Revenue recommends providing access to Board of Review.

*This sample was prepared by John P. Macy of Municipal Law & Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association, Philip Freeburg of the UW Extension Local Government Center and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.*

**Town of | County**

**2019 Notice of Changed Assessment**

*THIS IS NOT A TAX BILL*

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

**Property owner**

**Parcel information**

Parcel #:

Address:

Legal Description:

**General information**

Open Book

Wednesday April 17, 2019  
11am - 1pm

Board of Review

Tuesday May 7, 2019  
1pm - 3pm

Meeting Location

Town Hall

**Contact information**

Assessor

Appraisal Services  
715-834-1361  
akremer@asdps.com

Municipal Clerk

Jonah Kosmalski  
715-572-6459

**Assessment change**

Year	General Property			PFC / MFL
	Land	Improvement	Total	
2018	\$ 30,600	\$	\$ 30,600	
2019	\$ 20,500	\$	\$ 20,500	
Total assessment change			\$ -10,100	
Reason for change(s)				
10	Decrease due to revaluation			
Preliminary General Level of Assessment		93%		
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.785, Wis. Stats.).				

**Assessment information**

Wisconsin law requires that all taxable property (except agricultural, agricultural forest and undeveloped) is assessed at full market value as of January 1 each year. Assessments at a percentage of full market value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality.

**To appeal your assessment**

First, discuss with your local assessor – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

To file a formal appeal – give notice of your intent to appeal by contacting the Board of Review (BOR) clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

To appeal your assessment in Madison or Milwaukee – you must file your appeal with that city's Board of Assessors. For more information, visit the appropriate website.

- Madison: [cityofmadison.com/assessor/assessmentappeals.cfm](http://cityofmadison.com/assessor/assessmentappeals.cfm)
- Milwaukee: [city.milwaukee.gov/AssessmentAppeals796.htm](http://city.milwaukee.gov/AssessmentAppeals796.htm)

**For more information on the appeal process:**

- Contact your municipal clerk listed above
- Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners"
  - » Visit [revenue.wi.gov](http://revenue.wi.gov) and search keyword "Assessment Appeal"
  - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide