

**The Town of Cedarburg, Wisconsin**  
IN THE NAME AND BY THE AUTHORITY OF THE TOWN OF CEDARBURG, WISCONSIN

**RESOLUTION #2010-5**

"A Resolution to Oppose DOR County Assessment Proposal"

**WHEREAS,** the Town of Cedarburg is an unincorporated Town within Ozaukee County, Wisconsin;

**WHEREAS,** the Wisconsin Department of Revenue (DOR) proposes to change from municipal assessment to county assessment of real and personal property;

**WHEREAS,** the Whereas, moving the assessment from the town, village, and city level to the county will take away local control and increase costs to the taxpayers;

**WHEREAS,** DOR acknowledges the costs of a county assessment system will be on average \$25 per parcel statewide, which will be a significant increase in property taxes from the county level at a time when increased property taxes are already a burden;

**WHEREAS,** property owners will lose the convenience of open book and board of review proceedings in their own municipality by having to travel to county sites for open book and board of review;

**WHEREAS,** the DOR proposal will provide little oversight over county assessment practices and no appeal rights of individual towns, villages, and cities of their municipal full value as determined by the county assessment;

**WHEREAS,** the DOR has expressed concern over some local assessment practices and other issues such as assessor certification and performance that can be addressed under the current municipal assessment system without mandating a county assessment system;

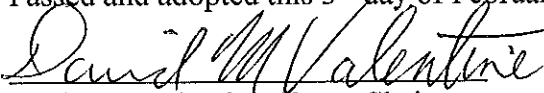
**WHEREAS,** the DOR proposal for "single value" assessment may reduce state costs for state equalization between municipal assessing districts, however there is no showing that "single value" assessment is required in Wisconsin, nor that the change to county assessment without state equalization will in fact bring more uniformity and equity to assessment practices;

**WHEREAS,** if valid concerns exist over current assessment practices of municipal assessment, these issues should be studied by the various interested stakeholders including local governments and assessors to determine if changes to municipal assessment practices could be implemented to improve the current system rather than blindly mandate county assessment;

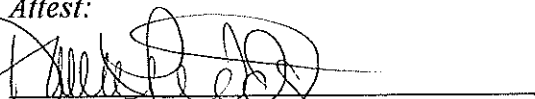
**NOW THEREFORE, BE IT RESOLVED** that the Town Board of Supervisors in Cedarburg, Wisconsin does hereby oppose the implementation of county assessment in Wisconsin.

**FURTHER, BE IT RESOLVED**, that the State of Wisconsin, local governments and other stakeholders should study what changes, if any are found necessary, can be implemented to improve municipal assessment practices without necessarily eliminating the current system.

Passed and adopted this 3<sup>rd</sup> day of February, 2010.

  
David M. Valentine, Town Chairman

Attest:

  
Dawn Priddy, Town Clerk