

****All present are expected to conduct themselves in accordance with our City's Core Values****



OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

Meeting of the:	COMMITTEE OF THE WHOLE
Date/Time:	Monday, November 28, 2016 @ 5:30 pm
Location:	City Hall (407 Grant Street) - Council Chambers
Members:	Pat Peckham, Romey Wagner, David Nutting, Tom Neal, Gary Gisselman, Becky McElhaney, Lisa Rasmussen (C), Karen Kellbach, Joe Gehin, Sherry Abitz, Dennis Smith, and Mayor Mielke, ex-officio

AGENDA ITEMS FOR CONSIDERATION/ACTION

- 1 Discussion and possible action on adoption of Council Code of Conduct and possible amendment to Chapter 2.16, Standing Rules of the Common Council
- 2 Amending Section 2.60.040 Board of Public Works
- 3 Discussion and possible action on provision of assessment services
 - × Presentation by Assessment Department
 - × Presentation by Human Resources Department
- 4 CLOSED SESSION pursuant to Section 19.85(1)(g) of the Wisconsin Statutes for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved regarding State of Wisconsin ex rel. City of Wausau et al. v. Village of Maine et al., Marathon County Case No. 16CV74
- 5 CLOSED SESSION pursuant to Section 19.85(1)(g) of the Wisconsin Statutes for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved regarding offer of settlement in Marathon County Case No. 15CV375 Brent Zocher vs. City of Wausau et al.

RECONVENE into Open Session, to take action on closed session item(s), if necessary.

Adjournment

Lisa Rasmussen
City Council President

This Notice was posted at City Hall and emailed to the Daily Herald newsroom on 11/21/2016 @ 3:00 PM

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids & services. For information or to request this service, contact the City Clerk at (715) 261-6620.

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CITY OF WAUSAU, WISCONSIN

~~WORKING DRAFT~~

PROPOSED CODE OF CONDUCT FOR
ELECTED OFFICIALS

TABLE OF CONTENTS

CODE OF CONDUCT FOR ELECTED OFFICIALS

Section 1.	<u>The City of Wausau Code of Conduct</u>	3
Section 2.	<u>Elected Official Conduct with Elected Officials</u>	3-4
Section 3.	<u>Elected Official Conduct with City Staff</u>	4-5
Section 4.	<u>Elected Official Conduct with the Public</u>	5-6
Section 5.	<u>Elected Official Conduct with Public Agencies</u>	6
Section 6.	<u>Elected Official Conduct with Boards and Commissions</u>	7
Section 7.	<u>Elected Official Conduct with Media</u>	7
Section 8.	<u>Enforcement of Code of Conduct</u>	7-10

PREAMBLE

The First Amendment of the United States Constitution states: “Congress shall make no law abridging the freedom of speech, or of the press.” It has been interpreted to apply to all government organizations in the United States. It applies to state and local governments through operation of the Fourteenth Amendment Due Process Clause, which incorporates the free speech protection of the First Amendment.

The Wisconsin Constitution also contains a free speech provision: “Every person may freely speak, write and publish his sentiments on all subjects, being responsible for the abuse of that right, and no laws shall be passed to restrain or abridge the liberty of speech or of the press.” (Wis. Const., art. I, section 3.)

The First Amendment and our state constitution give persons vast rights to freedom of expression. The government must meet a high standard for restricting speech in a public forum, and in non-public forums, such as government offices, restrictions on speech must be “reasonable” and “viewpoint-neutral.” Courts are stringent in applying the First Amendment to political speech.

Elected officials should enjoy the same freedoms of expression as individual citizens enjoy.

SECTION 1: The City of Wausau Code of Conduct

It is the policy of the City of Wausau to uphold, promote, and demand the highest standards of ethics from its elected officials. Accordingly, members of the Common Council and Mayor shall maintain the utmost standards of personal integrity, trustfulness, honesty, and fairness in carrying out their public duties, avoid any improprieties in their roles as public servants, comply with all applicable laws, and never use their City position or authority improperly or for personal gain.

The City of Wausau and its elected officials share a commitment to ethical conduct and service to the City of Wausau. This Code has been created to ensure that all officials have clear guidelines for carrying out their responsibilities in their relationships with each other, with the City staff, with the citizens of Wausau, and with all other private and governmental entities.

SECTION 2: Elected Official Conduct with One Another

The Common Council and Mayor (hereinafter the “Council”) have a responsibility to set the policies for the City. In doing so, certain types of conduct are beneficial while others are destructive. The Council has the responsibility to take the high road on Intra-Council conduct and to treat other Council members as they would like to be treated.

The Council is composed of individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, all choose to serve in public office and,

therefore, have the obligation to preserve and protect the well-being of the community and its citizens. In all cases, this common goal should be acknowledged, and the Council must recognize that certain behavior is counterproductive, while other behavior will ~~contribute~~lead to success.

A. Use Civility and Decorum in Discussions and Debate

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of free democracy in action. Every Council member has the right to an individual opinion, which should be respected by the other Council members. Council members shall not be hostile, degrading, or defamatory when debating a contentious issue. ~~Council members should assume the other members of the Council have the appropriate motives and interest of the public in mind and should not criticize differing opinions because they believe them to be lacking in judgment or improperly motivated.~~

However, this does not allow Council members to make belligerent, impertinent, slanderous, threatening, abusive, or personally disparaging comments in public meetings or during individual encounters. Shouting or physical actions that could be construed as threatening or demeaning will not be ~~accepted~~tolerated. If a Council member is personally offended by the remarks of another Council member, the offended member should make a note of the actual words used and call for a “point of personal privilege” that challenges the other Council member to justify or apologize for the language used.

B. Honor the Role of the Chair in Maintaining Order

It is the responsibility of the Mayor, as Chair of the Council, to keep the comments of Council members on track during Council meetings. Council members should honor efforts by the Mayor to focus discussion on current agenda items. If there is disagreement about the agenda or the Mayor’s actions, those objections should be voiced politely and with reason, following commonly recognized parliamentary procedure. Likewise, the same responsibilities vested in the Mayor for Council meetings, are vested in the Committee Chair for Committee meetings.

SECTION 3: Elected Official Conduct with City Staff

Governance of the City relies on the cooperative efforts of elected officials who set policy and the City staff who implement and administer the Council’s policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each other for the good of the community.

A. Treat all Staff as Professionals

Council members should treat all staff as professionals. Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Poor behavior toward staff is not acceptable. Council members should refer to staff by their title followed by the individual’s last name in public meetings when first introduced.

B. Never Publicly Demean or Personally Attack an Individual Employee

Council members shall never demean or personally attack an employee regarding the employee's job performance in public. All employee performance issues shall be forwarded to the employee's supervisor or the City Attorney through private correspondence or conversation.

C. Do not Supersede Administrative Authority

Unless otherwise provided in this Code, neither the Council, nor any of its members, shall attempt to supersede the administration's powers and duties. Neither the Council nor any member thereof shall give orders to any subordinate of the Department Heads, either publicly or privately. Council members shall not attempt to unethically influence or coerce City staff concerning either their actions or recommendations to Council or any committee of the Council, about any matter which may appear on their agenda for discussion and/or consideration, including, but limited to, personnel, purchasing, awarding contracts, selection of consultants, processing of development applications, or the granting of City licenses and permits.

Nothing in this section shall be construed, however, as prohibiting the Council while in open session from fully and freely discussing with or suggesting to the Department Heads anything pertaining to City affairs or the interests of the City.

D. Do not Solicit Political Support from Staff

Council members should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, collection of petition signatures) from City staff. City staff may, as private citizens within their constitutional rights, support political candidates, but all such activities must be done away from the workplace. Photographs of uniformed City employees shall not be used in political ads.

SECTION 4: Elected Official Conduct Toward the Public

In Public Meetings

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice, or disrespect should be evident on the part of individual Council members toward an individual participating in a public forum. Every effort should be made to be fair and impartial in listening to public testimony. The Council members are expected to demonstrate, both publicly and privately, their honesty and integrity, and to be an example of appropriate and ethical conduct. All Council members should convey to the public their respect and appreciation for the public's participation, input, and opinions.

A. Be welcoming to Speakers and Treat them with Care and Respect

For many citizens, speaking in front of Council is a new and difficult experience. Under such circumstances, many are nervous. Council members are expected to treat citizens with care and respect during public hearings. Council members should commit full attention to the speakers or any materials relevant to the topic at hand. Comments and non-verbal expressions should be appropriate, respectful, and professional.

B. Be Fair and Equitable in Allocating Public Hearing Time to Individual Speakers

The Mayor will determine and announce time limits on speakers at the start of the public hearing process. Generally, each speaker will be allocated three minutes, with applicants and appellants or their designated representative allowed more time. If many speakers are anticipated, the Mayor may shorten the time limit and/or ask speakers to limit themselves to new information and points of view not already covered by previous speakers.

Each speaker may only speak once during the public hearing unless the Council requests additional clarification later in the process. After the close of the public hearing, no additional public testimony will be accepted unless the Council reopens the public hearing for a limited and specific purpose.

C. Ask for Clarification, but Avoid Debate and Argument with the Public

Only the Mayor, not other Council members, should interrupt a speaker during a presentation. However, other Council members may ask the Mayor for a point of order if the speaker is off the topic or exhibiting behavior or language the Council member finds disturbing. Questions directed by Council members to members of the public testifying should seek to clarify or expand information, not to criticize or debate.

D. Follow Parliamentary Procedure in Conducting Public Meetings

The City Attorney serves as advisory parliamentarian for the City and is available to answer questions or interpret situations according to parliamentary procedures. Final rulings on parliamentary procedure are made by the Mayor or Committee Chair, subject to the appeal of the full Council or Committee per Roberts Rules of Order.

Outside Public Meetings

E. Make no Promise on Behalf of the City or Council in Unofficial Settings:

~~E.F.~~ _____

Council members will frequently be asked to explain a Council action or to give their opinion about an issue as they meet and talk with constituents in the community. It is appropriate to give a brief overview of City policy and to refer to City staff for further information. Overt or implicit promises of specific Council action or promises that City staff will take some specific actions shall be avoided.

Council members must ensure that in expressing their own opinions they do not mislead any listener into believing that their individual opinion is that of the entire Council, unless the Council has taken a vote on that issue and the Council member's opinion is the same as the decision made by the Council. Likewise, no Council member should state in writing that Council member's position in a way that implies it is the position of the entire City Council. A Council member has the right to state a personal opinion, and has the right to indicate that he/she

is stating such as a member of the Council, but must always clarify that he/she is not speaking on behalf of the City or the Council unless authorized by the Council to do so.

SECTION 5: Elected Official Conduct with Public Agencies

A. Be Clear about Representing the City or Personal Interests

A.

If a Council member appears before another governmental agency or organization to give a statement on an issue, the Council member must clearly state whether his or her statement reflects personal opinion or is the official stance of the City.

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Council members must inform the Council of their involvement in an outside organization if that organization is or may become involved in any issue within the City's jurisdiction. If an individual Council member publicly represents or speaks on behalf of another organization whose position differs from the City's official position on any issue, the Council member must clearly communicate the organization upon whose behalf they are speaking and must withdraw from voting as a Council member upon any action that has bearing upon the conflicting issue.

B. Representation of the City on Intergovernmental Commissions and Other Outside

Entities

B.

Council members serving on committees or boards as a City representative for outside entities or agencies shall properly communicate with other Council members on issues pertinent to the City.

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SECTION 6: Elected Official Conduct with Boards and Commissions

A. Limit Contact with Board and Commission Members to Questions of Clarification

A.

Council members shall not contact a Board or Commission member to lobby on behalf of an individual, business, or developer for personal gain. Council members may contact Board or Commission members in order to clarify a position taken by the Board or Commission or a member thereof. Council members may respond to inquiries from Board and Commission members. Communications should be for information only.

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B. Attendance at Board or Commission Meetings

B.

Council members may attend any Board or Commission meeting, which are always open to any member of the public. However, they should be sensitive to the way their participation is viewed, especially if it is on behalf of an individual, business, or developer, which could be perceived as unfairly affecting the process.

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C. Be respectful of Diverse Opinions

C.

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A primary role of Boards and Commissions is to represent many points of view in the community and to provide the Council with advice based on a full spectrum of concerns and perspectives. Council members must be fair and respectful to all citizens serving on Boards and Commissions.

SECTION 7: Elected Official Conduct with the Media

A. Expression of Positions on Issue

~~A.B.~~

When communicating with the media, Council members should clearly differentiate between personal opinions and the official position of the City. Each Council member, excluding the Mayor, represents one vote of ~~eleventwelve~~ and until a vote on any issue is taken, Council members' positions are merely their own.

B. Discussions Regarding City Staff

~~B.~~

Council members should not discuss personnel issues or other matters regarding individual City staff in the media. Any inquiries of a personnel nature pertaining to City staff should be directed to the Department Head or Human Resources Director or City Attorney.

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SECTION 8: Enforcement of this Code of Conduct

A. Filing of Complaints

Any person who believes an elected official, in his/her official capacity, has violated a requirement, prohibition, or guideline set out herein may file a sworn complaint with the City Clerk identifying (1) the complainant's name, address and contact information; (2) the name and position of the City official who is the subject of the complaint; (3) the nature of the alleged violation, including the specific provision of the Code allegedly violated, and (4) a statement of facts constituting the alleged violation and the dates on which, or period of time during which, the alleged violation occurred.

Attached to the complaint the person making the complaint shall provide all documents or other materials in the complainant's possession that are relevant to the allegation, a list of all documents or other materials relevant to the allegation that are available to the complainant but not in the complainant's possession, and a list of all other documents or other materials relevant to the allegation but unavailable to the complainant, including the location of the documents if known, and a list of witnesses, what they may know, and information to contact those witnesses.

The complaint shall include an affidavit at the end of the complaint stating that the "information contained in the complaint is true and correct, or that the complainant has good reason to believe and does believe that the facts alleged are true and correct and that they constitute a violation of the Code." If the complaint is based on information and belief, the complaint shall identify the basis of the information and belief, including all sources, contact information for those sources, and how and when the information and/or belief was conveyed to the complainant by those sources. The complainant shall swear to the facts by oath before a notary public, or before the City Clerk. The notary public or City Clerk shall verify the signature.

If a complaint filing is determined to be complete by the City Clerk, the City Clerk shall forward the matter to the Ethics Board. ~~body designated by the Common Council for the investigation of such complaint.~~ If the complaint filing is determined incomplete, the City Clerk shall notify the complainant of the deficiency.

B. Time for Filing

A complaint under the Code must be filed no later than one year from the date of discovery of the alleged violation. However, anyone having information on which a complaint is based is encouraged to file the complaint as soon as the information is obtained so that immediate action may be taken by the Council or the appropriate staff member or agency. The delay in filing a complaint may be considered in determining the sanction to be imposed.

C. False or Frivolous Complaints

A person who knowingly makes a false, misleading, or unsubstantiated statement in a complaint is subject to criminal prosecution for perjury and possible civil liability. If, after reviewing a complaint, it is determined that a sworn complaint is groundless and appears to have been filed in bad faith or for the purpose of harassment, or that intentionally false or malicious information has been provided, the complainant is subject to prosecution for ~~under penalty of~~ perjury. A City official who seeks to take civil action regarding any such complaint shall do so at his or her expense.

D. Complaint Procedure for Alleged Conduct Violations

~~(1) Hearing on Complaint—If the City Clerk determines that the complaint is complete he/she shall forward it to the Ethics Board. The procedures contained in Wausau Municipal Code Chapter 2.03.060, Investigation of Complaints, through 2.03.110, Costs are herein adopted and shall be used for purposes of investigation, hearing, findings and recommendations regarding any complaint made that alleges a violation of this Code. ~~a standing or special committee on discipline, designated by the Common Council, for: 1) confidential investigation into the facts; 2) a report of the investigating committee, either not recommending or recommending referral of charges, and adoption of resolutions ordering trial before the committee or full Council in executive session; 3) formal notification to the accused; 4) hearing the charges against the accused; and 5) reporting its recommended disciplinary measures to the full Council for consideration and possible action.~~ An accused elected officer must be found guilty of a charge before a penalty can be imposed.~~

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~~The Chair of such committee shall issue a summons signed by the City Clerk, commanding the officer so complained of to appear before the committee on a day and at a place named in such summons and show cause as to why such officer should not be subject to penalties and sanctions. Such summons shall be accompanied by specified charges.~~

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~~(2) Failure to Respond to Summons—If the officer charged does not appear as required by the summons, the committee may consider such failure to appear in its recommendation to the Common Council. The Common Council may subsequently consider such failure to appear in its decision to issue penalties or sanctions.~~

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~~(3) Parties Counsel—If the person charged appears as required by the summons and denies the complaint, both the complainant and the person charged may produce~~

~~witnesses, cross examine witnesses, and be represented by counsel. The person charged shall be provided a written transcript of the hearing at his or her expense.~~

~~(4) Recommendations—~~ At the conclusion of the hearing before the ~~Ethics Board committee~~, presided over by its Chair, ~~selected from among its members~~, and following deliberation in open or executive session, the ~~Ethics Board committee~~ ~~Council~~ shall submit a report to the Council, including findings of fact, conclusions of law, and a recommendation as to what action, if any, the Council should take with respect to the officer charged. The ~~Boardeommittee~~ shall provide the complainant and the officer charged with a copy of the report. Either the complainant or the person charged may file an objection to the report and shall have the opportunity to present arguments supporting the objection the Common Council.

~~(5) Council Action—~~ The Council shall determine whether the arguments shall be presented orally, in writing, or both. The Council shall consider and take action on the recommendation of the ~~Ethics Board committee~~ within 60 days after the ~~Boardeommittee~~ adjourns the hearing. Upon review of the report and following a discussion, if the ~~Council~~, by motion, concludes that ~~there~~ a violation of this code has occurred, the Council may impose a sanction or penalty. The Council may adopt, reject, or modify the recommendation made by the committee.

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~~(6) Penalties and Sanctions Policy -~~ It is the intent of the Council to educate and, when necessary, discipline Council members who violate this Code. Discipline shall be progressive, from the least punitive to the most punitive measures, unless the Council believes that the progressive discipline does not provide the appropriate sanction because of the gravity of the offense, or because the Council does not believe the sanction would deter future misconduct. In all instances, the totality of the circumstances shall be taken into consideration in resolving the matter, including the intent of the one accused of wrongdoing.

~~(7) Possible Penalties and Sanctions-~~ Possible sanctions may include:

- a. An informal censure by the Council, which would only be made as part of a motion in a public meeting. ~~Wis. Stat. 62.11(3)(e)]~~
- b. A formal censure by the Council, which would be made by motion in a public meeting and then published in the City newspaper. ~~Wis. Stat. 62.11(3)(e)]~~
- c. Mandatory community service. [Wis. Stat. 62.11(3)(e)]
- d. Attendance at counseling or mediation sessions. [Wis. Stat. 62.11(3)(e)]
- e. Imposition of a dollar fine of up to \$500.00. [Wis. Stat. 62.11(3)(a) & (c)]
- f. Removal from office. [Wis. Stat. 17.12(1)(a)]
- e.g. Suspension from office.
- f.h. Any other sanction available by law.

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The imposition of any of these penalties or sanctions will require an affirmative vote of 3/4 of the Council, other than an informal or formal censure which shall only require a majority vote of the Council. ~~A violation of the penalties imposed by Council may constitute grounds for removal from office under Wisconsin Statute §17.12(1)(a).~~

~~(8) Notice -~~ The municipal clerk shall give notice of the Council's decision to impose any penalties or sanctions to the person charged.

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References

Wis. Statute -- 62.11 Common council.

(1) HOW CONSTITUTED. The mayor and alderpersons shall be the common council. The mayor shall not be counted in determining whether a quorum is present at a meeting, but may vote in case of a tie. When the mayor does vote in case of a tie the mayor's vote shall be counted in determining whether a sufficient number of the council has voted favorably or unfavorably on any measure.

(2) TIME OF MEETING. The council shall meet at least once a month, and on the first Tuesday unless a different day be fixed by the council. More frequent regular meetings may be established by the council, and the mayor may call a special meeting by written notice delivered personally to each member or left at the member's usual abode at least 6 hours before the meeting. Following a regular city election the new council shall first meet on the 3rd Tuesday of April.

(3) PROCEDURE.

(a) The council shall be the judge of the election and qualification of its members, may compel their attendance, and may fine or expel for neglect of duty.

(b) Two-thirds of the members shall be a quorum, except that in cities having not more than 5 alderpersons a majority shall be a quorum. A less number may compel the attendance of absent members and adjourn. A majority of all the members shall be necessary to a confirmation. In case of a tie the mayor shall have a casting vote as in other cases.

(c) Meetings shall be open to the public; and the council may punish by fine members or other persons present for disorderly behavior.

(d) The ayes and noes may be required by any member. On confirmation and on the adoption of any measure assessing or levying taxes, appropriating or disbursing money, or creating any liability or charge against the city or any fund thereof, the vote shall be by ayes and noes. All aye and nay votes shall be recorded in the journal.

(e) The council shall in all other respects determine the rules of its procedure.

(f) The style of all ordinances shall be: "The common council of the city of do ordain as follows".

17.12 Removal and suspension of city officers.

(1) GENERAL AND SPECIAL CHARTER. Officers of cities, except public officials, as defined in s. 62.51 (1) (b), operating under the general law or under special charter including school officers, may be removed as follows:

(a) Elective. Elective officers by recall as provided in s. 9.10, or by the common council, for cause.

(c) Appointive. Appointive officers, by whomsoever appointed, by the common council, for cause, except officers appointed by the council who may be removed by that body, at pleasure. Officers appointed by any other officer or body without confirmation or concurrence by the council, by the officer or body that appointed them, at pleasure. The council may conduct a hearing thereon by a committee which committee shall proceed in such manner as may be determined by it and make full report to the council, which shall determine the question upon such appeal.

(d) Votes required. Removals by the common council may be made only by an affirmative vote of three-fourths of all the members thereof, and by any other body consisting of 3 or more members, by an affirmative vote of two-thirds of all the members thereof.

(2) COMMISSION FORM. Officers of cities operating under the commission form of government may be removed as follows:

(a) *Elective*. Elective officers by recall as provided in s. 9.10.

(c) *Appointive*. Appointive officers, by whomsoever appointed, by the council, at pleasure, by a majority vote; and officers appointed by any officer or body other than the council may also be removed from office by the officer or body that appointed them, at pleasure, by vote as provided in sub. (1) (d).

(3) **SUSPENSION**. The mayor of any city may summarily suspend from office any officer thereof whose removal is sought and against whom charges have been preferred therefor, and may appoint an officer to discharge the duties of such office until such charges have been disposed of. If such charges are dismissed, the officer so suspended shall thereby be restored to office and be entitled to the emoluments of the office for all of the time the officer would have served therein had the officer not been suspended.

(4) **GENERAL EXCEPTION**. But no officer of any city, appointed according to merit and fitness under and subject to a civil service or to a police and fire commission law, or whose removal is governed by such a law, shall be removed otherwise than as therein provided.

ORDINANCE OF COMMITTEE OF THE WHOLE

Amending Chapter 2.16 Standing Rules of the Common Council Rule 4 – Absence of Members

Committee Action:

Ordinance Number:

Fiscal Impact:

File Number:

Date Introduced:

The Common Council of the City of Wausau do ordain as follows:

Add ()

Delete ()

Section 1. That Rule 4, Absence of members, is hereby amended to read as follow:

RULE 4 - ~~ABSENCE~~ CONDUCT OF MEMBERS

The conduct of public officials shall be above reproach and avoid the appearance of impropriety. Public officials may disagree during debate of issues however the debate should be civil and cordial. Public officials shall refrain from abusive conduct, personal charges, or verbal attacks upon the character or actions of other council members or of members of boards commissions, committees, city staff, or the public.

A. Language. Any alderman using any profane or unparliamentary language, ~~or~~ is guilty of any unprofessional conduct.

B. Confidentiality of Information. Public officials shall not disclose to anyone any information obtained during and/or in relation to any closed session, the disclosure of which is:

1. Prohibited by law, e.g. certain personnel or employee information rendered confidential or prohibited from release by Federal or State law, such as, but not limited to, social security numbers, driver license information, health matters, medical payments, or personal or family financial information under 19.85(1)(b), (c), or (f), 19.35(1)(am)1., 1935(1)(am)2., 2(a), 2.(b), or (2)(c), 19.356, 19.36(2), 19.36 especially 19.36(10) concerning certain personnel and employment records and information, 19.36(13), 103(13)(6) especially 103(13)(6)(e);
2. Prohibited from disclosure during the pendency of a quasi-judicial hearing before the council and/or a committee, board or commission upon which the council member sits; and/or

3. That would undermine or jeopardize, tend to or potentially undermine, obstruct, and/or jeopardize, the financial, legal, strategic, or best interests of the city, such as, but not limited to, collective bargaining strategies, real estate or contract negotiations, and legal advice during the pendency of the matter.

C. Attendance. If an alderman for any reason cannot attend a regularly scheduled meeting, he or she shall notify the city clerk, before the meeting in question, of his or her anticipated absence. The alderman's absence shall be entered into the council's record as excused.

If the presiding officer or the city clerk are not notified in advance of the start of the meeting of the alderperson's expected absence, it will be unexcused. If an alderperson has four unexcused absences from standing committee or council meetings during the year, one month's salary shall be forfeited. Emergencies may be excused by the presiding officer.

D. Enforcement. Violation of this ordinance shall constitute neglect of duty. Conviction shall subject the violator to a forfeiture of not less than \$100.00 or more than \$500.00. For conviction of a second or subsequent violation, the penalty shall be increased to not less than \$500.00 or more than \$1,000.00.

E. Severability. The provisions of this section are severable. If any provision of this section is held to be invalid or unconstitutional or if the application of any provision of this section to any person or circumstance is held to be invalid or unconstitutional, such holding shall not affect the other provisions or applications of this section which can be given effect without the invalid or unconstitutional provisions or applications. It is hereby declared to be the intent of the Common Council that this section would have been adopted had any invalid or unconstitutional provision or applications not been included herein.

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. This ordinance shall be in full force and effect on the day after its publication.

Adopted:
Approved:
Published:
Attest:

Approved:

Robert B. Mielke, Mayor

Attest:

Toni Rayala, Clerk



Office of the City Attorney

TEL: (715) 261-6590
FAX: (715) 261-6808

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

TO: Mayor Mielke
Members of the Common Council

FROM: Anne Jacobson, City Attorney 

RE: Board of Public Works

DATE: November 17, 2016

By Wisconsin State Statute s. 62.14, the "Board of Public Works" is created. It states in part,

"In cities of the second class the commissioners shall be appointed by the mayor and confirmed by the council at their first regular meeting or as soon thereafter as may be. . . . The council, by a two-thirds vote (8/11), may determine that the board of public works shall consist of other public officers or persons and provide for the election or appointment of the members thereof, or it may, by a like vote, dispense with such board, in which case its duties and powers shall be exercised by the council or a committee thereof, or by such officer, officers or boards as the council designates."

"In all other cities the board shall consist of the city attorney, city comptroller and city engineer."

At present, the Board of Public Works consists of the City Attorney, Finance Director, and Director of Public Works and Utilities, as Wausau was a third class city until, based upon the 2010 census, it proclaimed in 2013, its status as a second class city, pursuant to s. 62.05, Wis. Stats, which provides that cities of 39,000 and less than 150,000 population shall constitute 2nd class cities.

The purpose of my memo is to bring the matter to your attention, explain your options for creation of and appointment to the Board, and obtain direction for amending the ordinance. Following amendment of the ordinance, the requisite appointments can be made, if necessitated by the changes. The current ordinance states: **"Board of Public Works. The board of public works shall be composed of the city attorney, the director of public works and utilities and the finance director."**

I surveyed my colleagues regarding the composition of their cities' Boards of Public Works, and the responses I received are attached.

Section 62.14 of the Wisconsin Statutes allows the Council to:

- determine that the board shall consist of other public officers or persons (1)
- provide for the election or appointment of the members (1)
- dispense with the board and exercise the powers and duties of the board or assign them to a committee (1)
- make such rules as they deem proper for the government of the board and the manner in which the business of said board shall be conducted (4)
- provide for no compensation to be paid the members of the board; Subsection (3) provides that the commissioners in cities of the second class shall receive a salary.

Attachment: Poll of Cities' Boards of Public Works

POLL OF CITIES' BOARD OF PUBLIC WORKS

<u>MUNICIPALITY</u>	<u>NO. ON BOARD</u>	<u>CONSTITUTION OF BOARD</u>
LaCrosse	6	Mayor, 2 Council, Public Works Director, City Planner, City Engineer (changing to Mayor, 4 Council – no Public Works Director)
Appleton	5	Finance Committee
Racine	1	Commissioner of Public Works
DePere	5	Mayor, 4 Council (1/2) (Director of Public Works-advisor by ord.)
Janesville	1	City Engineer
Wauwatosa	6	City Attorney (C), Finance Director, Development Director, Chief Building Inspector, City Clerk, 1 Council
Madison	7	Mayor (C), 1 adult resident engineer, 2 Council, 3 residents (2 Alternates)
Oshkosh	1	City Manager
Waukesha	5	2 Council, 3 citizen residents (1 must be a civil engineer)
Kenosha	6	Committee on Public Works (6 Council)
Beloit	1	City Manager
Eau Claire	11	Full Council

62.14 Board of public works.

(1) HOW CONSTITUTED; TERMS. There shall be a department known as the "Board of Public Works" to consist of 3 commissioners. In cities of the 2nd class the commissioners shall be appointed by the mayor and confirmed by the council at their first regular meeting or as soon thereafter as may be. The members of the first board shall hold their offices, 1, 2 and 3 years, respectively, and thereafter for 3 years or until their successors are qualified. In all other cities the board shall consist of the city attorney, city comptroller and city engineer. The council, by a two-thirds vote, may determine that the board of public works shall consist of other public officers or persons and provide for the election or appointment of the members thereof, or it may, by a like vote, dispense with such board, in which case its duties and powers shall be exercised by the council or a committee thereof, or by such officer, officers or boards as the council designates. The words "board of public works" wherever used in this subchapter shall include such officer, officers, or boards as shall be designated to discharge its duties.

(2) ORGANIZATION. The members of the board of public works shall, on the first Tuesday in May of each year, choose a president of the board from their number, and in cities of the first class a secretary; in other cities the city clerk shall be the secretary of the board.

(3) COMPENSATION. The commissioners of public works in cities of the second class shall receive a salary, but in all other cities the salaries of the attorney, comptroller and engineer respectively shall be in full for their services as members of such board.

(4) RULES FOR, BY COUNCIL. The council may make such rules as the council deems proper, not contravening this subchapter, for the government of the board of public works and the manner in which the business of said board shall be conducted.

(5) QUORUM; RECORD; REPORT. A majority of the board shall constitute a quorum for doing business. They shall keep a record of all their proceedings, which shall be open at all reasonable times to the inspection of any elector of such city, and shall make a report to the council on or before the first day of March in each year, and oftener if required.

RESOLUTION OF THE COMMON COUNCIL

For Council Appointment to Board of Public Works

File Number: 14-1103

Date Introduced: November 11, 2014

RESOLUTION

WHEREAS, Wis.Stats. 62.14(1), requires that in cities other than those of the second class, the commissioners constituting the Board of Public Works shall consist of the city attorney, city comptroller and city engineer; and

WHEREAS, currently the Board of Public Works consists of those positions; however, the position of city engineer has been vacant since June 6, 2014, thus leaving two members of the Board of Public Works; and

WHEREAS, following the 2010 census, the City became a second class city, and a proclamation to that effect was read/recorded on July 9, 2013; and

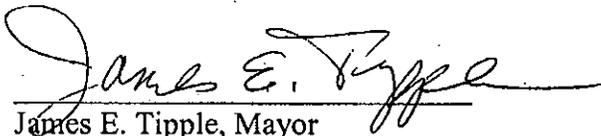
WHEREAS, 62.14(1) states that in cities of the second class, the commissioners shall be appointed by the mayor and confirmed by the council at their first regular meeting or as soon thereafter as may be. The members of the first board shall hold their offices, 1, 2 and 3 years, respectively, and thereafter for 3 years or until their successors are qualified. The council, by a two-thirds vote, may determine that the board of public works shall consist of other public officers or persons and provide for the election or appointment of the members thereof, or it may, by a like vote, dispense with such board, in which case its duties and powers shall be exercised by the council; and

WHEREAS, since a majority of the Board shall constitute a quorum, both remaining members of the Board or their respective designees must attend each meeting; and

WHEREAS, until the city engineer position is filled, or the Council takes action to confirm appointments to the Board, consistent with its second-class city status, it would be convenient for the Mayor, as acting department head, supervising the department headed by the Director of Administration – Public Works and Utilities and City Engineer, to act as a voting member of the Board, appointed by the Council to fill the position on an interim basis.

NOW, THEREFORE, BE IT RESOLVED, that Allen Wesolowski, Project Manager hereby be appointed to the Board of Public Works on an interim basis, until the position of Director of Administration – Public Works and Utilities and City Engineer position is filled, or until such time as the Mayor appoints three members to the Board of Public Works for Council confirmation.

Approved:


James E. Tipple, Mayor



Memorandum

To: Members of the Common Council

From: Anne L. Jacobson, City Attorney

Date: November 5, 2014

Re: Staff analysis of Interim Council Appointment to the Board of Public Works

Purpose: To provide you information to assist your decision-making in taking action to approve appointments to the Board of Public Works consistent with statutory requirements

Facts:

1. **Background:** The issue to be resolved is whether to appoint an interim third member to the Board of Public Works until a Director of Administration- Public Works and Utilities and City Engineer is appointed, or until the process applicable to second-class cities can be implemented.
2. **History:** The City of Wausau was classified as a third-class city, for statutory interpretation purposes, until the 2010 Census results revealed the city achieved a population which defined it as a second-class city. The City proclaimed itself a second-class city by Council Proclamation on July 9, 2013. Prior to that time, Wis. Stats. 62.14(1) (a copy of a portion of the statute is attached), required that in cities other than those of the second class, the three commissioners constituting the Board of Public Works shall consist of the city attorney, city comptroller and city engineer. On June 6, 2014, the position of city engineer was vacated.

The Mayor attends the meetings of the Board, as acting department head, supervising the department headed by the Director of Administration – Public Works and Utilities and City Engineer, but cannot vote without approval of his appointment to the Board of Public Works by the Council, because he does not hold the position of city engineer nor have any other changes regarding the membership of the board been authorized by the Council since the city was proclaimed a second-class city. The Council, by a two-thirds vote, may determine that the board of public works shall consist of other public officers or persons.

Because of its second-class city status, the city is required to comply with s. 62.14, Wis. Stats., which requires that the three commissioners comprising the Board of Public Works be appointed by the Mayor and confirmed by the Council. However, the Council possesses other statutory options.

3. Discussion: Factors to be considered include: a) the remaining two members of the Board constitute a quorum and must be present and vote alike to take action on any item. If the vote is split, there is no way to break the tie; b) there is no voting member of the Board currently serving in a supervisory or engineering capacity in the absence of the city engineer; c) if the time it will take to recruit, hire and appoint a city engineer is short, it may be reasonable to make an interim appointment to give the Council an opportunity to weigh its other options before taking formal action to comply with the statute.

Options: The Council has several options:

1. Take no action and leave the city engineer position on the Board vacant.
2. Appoint the Mayor, for the reasons outlined above, on an interim basis until the city engineer position is filled.
3. As a second-class city, determine by a 2/3's vote, that the board of public works shall consist of other public officers or persons and provide for their election or appointment.
4. As a second-class city, determine by a 2/3's vote to dispense with the board, in which case its duties and powers shall be exercised by the council or a committee thereof, or by such officer, officers or boards as the council designates.
5. As a second-class city, confirm by a majority vote, the mayor's appointments to staggered terms on the board of public works (such appointments restricted only by a change implemented under 3., or elimination under 4.).

Recommendation: Your approval is requested for:

1. Until either the city engineer position is filled and such appointment is approved by the council, or the Council takes action under 3. (to name other positions or persons), 4., or 5. above, the Council either take no action to fill the vacant position

or appoint the Mayor or another person on an interim basis, until compliance with the requirements of a second-class city can be achieved.

2. It is recommended that compliance with the statute be achieved without delay.

Impact: If the attached Resolution is approved without amendment, the Council has chosen the fifth option outlined above (between 3., 4. and 5.) Once the Council determines which direction it wishes to go as a second-class city, the goal of statutory compliance will be achieved. In the interim, a process which has been in effect for a long time will not fail if action isn't taken, but membership is reduced to two members.

Coordination: I worked with the Mayor to determine what action would be legally required to allow him to act as a voting member of the board of public works.

cc Mayor Tipple
Myla Hite
Maryanne Groat

62.14 Board of public works.

62.14(1) (1) HOW CONSTITUTED; TERMS. There shall be a department known as the "Board of Public Works" to consist of 3 commissioners. In cities of the 2nd class the commissioners shall be appointed by the mayor and confirmed by the council at their first regular meeting or as soon thereafter as may be. The members of the first board shall hold their offices, 1, 2 and 3 years, respectively, and thereafter for 3 years or until their successors are qualified. In all other cities the board shall consist of the city attorney, city comptroller and city engineer. The council, by a two-thirds vote, may determine that the board of public works shall consist of other public officers or persons and provide for the election or appointment of the members thereof, or it may, by a like vote, dispense with such board, in which case its duties and powers shall be exercised by the council or a committee thereof, or by such officer, officers or boards as the council designates. The words "board of public works" wherever used in this subchapter shall include such officer, officers, or boards as shall be designated to discharge its duties.

(2) ORGANIZATION. The members of the board of public works shall, on the first Tuesday in May of each year, choose a president of the board from their number, and in cities of the first class a secretary; in other cities the city clerk shall be the secretary of the board.

(3) COMPENSATION. The commissioners of public works in cities of the second class shall receive a salary, but in all other cities the salaries of the attorney, comptroller and engineer respectively shall be in full for their services as members of such board.

(4) RULES FOR, BY COUNCIL. The council may make such rules as the council deems proper, not contravening this subchapter, for the government of the board of public works and the manner in which the business of said board shall be conducted.

(5) QUORUM; RECORD; REPORT. A majority of the board shall constitute a quorum for doing business. They shall keep a record of all their proceedings, which shall be open at all reasonable times to the inspection of any elector of such city, and shall make a report to the council on or before the first day of March in each year, and oftener if required.

OFFICIAL PROCEEDINGS OF THE WAUSAU COMMON COUNCIL
held on Tuesday, November 11, 2014, at 7:00 pm in the Council Chambers at City Hall. Mayor
Tipple presiding.

Item # 111414

Board of Public Works

11/11/2014 6:26:04 PM

Motion by Rasmussen, second by Oberbeck to appoint Allen Weslowski as an engineering project mangager as member of the Board of Public Works, until the position of Director of Administration - Public Works and Utilities and City Engineer position is filled, or until such time as a the Mayor appoints three members to the Board of Public Works for Council confirmation.

Yes Votes: 11

No Votes: 0

Abstain: 0

Not Voting: 0

Result: PASS

<u>District</u>	<u>Aldersperson</u>	<u>Vote</u>
1	Nagle, William P.	YES
2	Wagner, Romey	YES
3	Nutting, David	YES
4	Neal, Tom	YES
5	Gisselman, Gary	YES
6	Winters, Keene	YES
7	Rasmussen, Lisa	YES
8	Kellbach, Karen	YES
9	Oberbeck, David	YES
10	Abitz, Sherry	YES
11	Mielke, Robert	YES

OFFICIAL PROCEEDINGS OF THE WAUSAU COMMON COUNCIL
held on Tuesday, November 11, 2014, at 7:00 pm in the Council Chambers at City Hall. Mayor
Tipple presiding.

Item # 111406

14-1103 Appt Public Works

11/11/2014 6:26:42 PM

Motion by Abitz, second by Nutting to adopt a resolution of the Common Council for Council appointment to the Board of Public Works as amended on council floor.

Yes Votes: 11	No Votes: 0	Abstain: 0	Not Voting: 0	Result: PASS
	<u>District</u>	<u>Aldersperson</u>	<u>Vote</u>	
	1	Nagle, William P.	YES	
	2	Wagner, Romey	YES	
	3	Nutting, David	YES	
	4	Neal, Tom	YES	
	5	Gisselman, Gary	YES	
	6	Winters, Keene	YES	
	7	Rasmussen, Lisa	YES	
	8	Kellbach, Karen	YES	
	9	Oberbeck, David	YES	
	10	Abitz, Sherry	YES	
	11	Mielke, Robert	YES	



Assessment Options

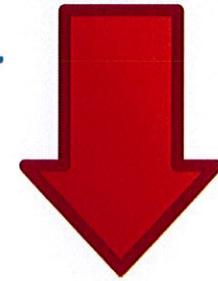
Survey Results from Cities concerning
Contract Assessing

The Importance of Excellent
Assessment Services



Assessed Values go

DOWN



Mill Rate goes

UP



LESS Money from the State

LESS Money from the County

MAJORITY of our Revenue
comes from Real Estate Tax

FACTS

- **1851** Municipalities in WI
- **2** are Class **1** cities
- **ONLY 16** are Class **2** cities
- Wausau is the only Class **2** City in Marathon County





Misconception

Wausau is similar to other neighboring communities.

FALSE

FACT: As a Class **2** city, Wausau's commercial value is almost **\$1 BILLION**

Wausau ranks **6th** highest in value out of **16** Class **2** Cities with an Average Commercial Value of **\$735,000**



Misconception

Wausau is **ONE**
of the few Cities to have a
Full time In-House Assessor.

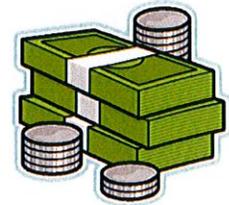
FALSE

FACT: A recent survey of Wisconsin Class **2** cities
shows **13 of 16** Class **2** cities have an

In-House Assessor

And ALL Class **2** Cities that replied
have a staff of **5** or more!

If assessed values go down ↓
just to maintain the
previous year's budget,
the Mill Rate would have to go
up ↑ and homeowners



would shoulder
the increased tax burden.





Misconception

It has been stated in Maintenance/
Non City-Wide Revaluation years the
Assessment Department is doing less work.

FALSE

FACT: EVERY YEAR Value is captured from:
Sales, New Construction, Permits, Annexations, etc.

2016 total assessed value increased

ALMOST \$49 MILLION

This increase added **\$452,000** to the City's revenue
WITHOUT raising the Mill Rate.



Average Value change in Non-Reval years **2008-2014**

- From **2008 to 2014** the average change in Real Property in Wausau was over **\$27 MILLION** per year
- Value is being *created or changing* continually
- Economic/Local activity *determines* the workload of the Assessment Department



- Commercial Properties

Increased Almost **\$39 Million** over 2015

- Residential Properties

Increased Almost **\$6.8 Million** over 2015



Defending Values at Board of Review *Time & Money*

A large & unique Commercial Property
Requested a **\$1.3 MILLION** reduction on
their 2016 Assessment

We Defended and Won!



Will a Contractor have the **motivation** and make
the **time** for Wausau to **either**:

- Defend Value at Board of Review at an additional cost
- Reduce the Assessment during Open Book



- Property Values

According to recent sales, values are increasing in Wausau.

In 2016 there has been a significant increase in new construction for both residential and commercial classes; because the economy is improving *these trends are predicted to continue.*



Possible outcomes when increases in value are not fully captured

- Mill Rate goes **UP** 
- More of the Tax burden will be shifted to Homeowners
- Increased pressure on the City to cut services/personnel in response to a budget shortfall **WHEN VALUES GO DOWN** 





The primary goal of
contractors or a hybrid
contractors is ***PROFIT***
for the company



NOT service to the
municipality



Contract Assessing....

- *Time*

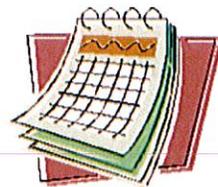


- *Staffing levels*



- *Accountability*

- *Availability*



- *Local Knowledge*

Contract Assessing Examples

#1) Contract Assessor for Oshkosh had a **22%** drop in Personal Property for 2016

That would be a **DROP**  in tax revenue of **\$233,000** for Wausau

#2) Contract Assessor for Wisconsin Rapids had a drop in Commercial value of **7%** and Personal Property of **25%**

That would be a **DROP**  in tax revenue of **\$923,000** for Wausau or an increase in the Mill Rate of **36cents**

Wausau Assessed Values using *Wisconsin Rapids Contractor Results*

Total Assessed Value (with Mfg.)	Residential Assessed Value	Commercial Assessed Value	Personal Property
\$2,600,278,600	\$1,485,837,900	\$911,473,600	\$82,817,100
Gain in Assessed Value	-\$96,211,200	\$0	-\$27,605,700

Change in Residential	Change in Commercial	Change in Personal Property
0.0%	-7.0%	-25.0%

-\$923,600 TAX REVENUE LOST

\$0.36 INCREASE IN MILL RATE

\$9.96 NEW MILL RATE

Shift to Homeowners



Property Tax Bill for 2016

Assessed Value \$200,000 Home

- 2016 “proposed” Mill Rate 9.60 = +\$34.00
- “shift increase” +\$0.36 to Mill Rate = \$ 71.04
- For a total increase  for homeowner **\$105.04**

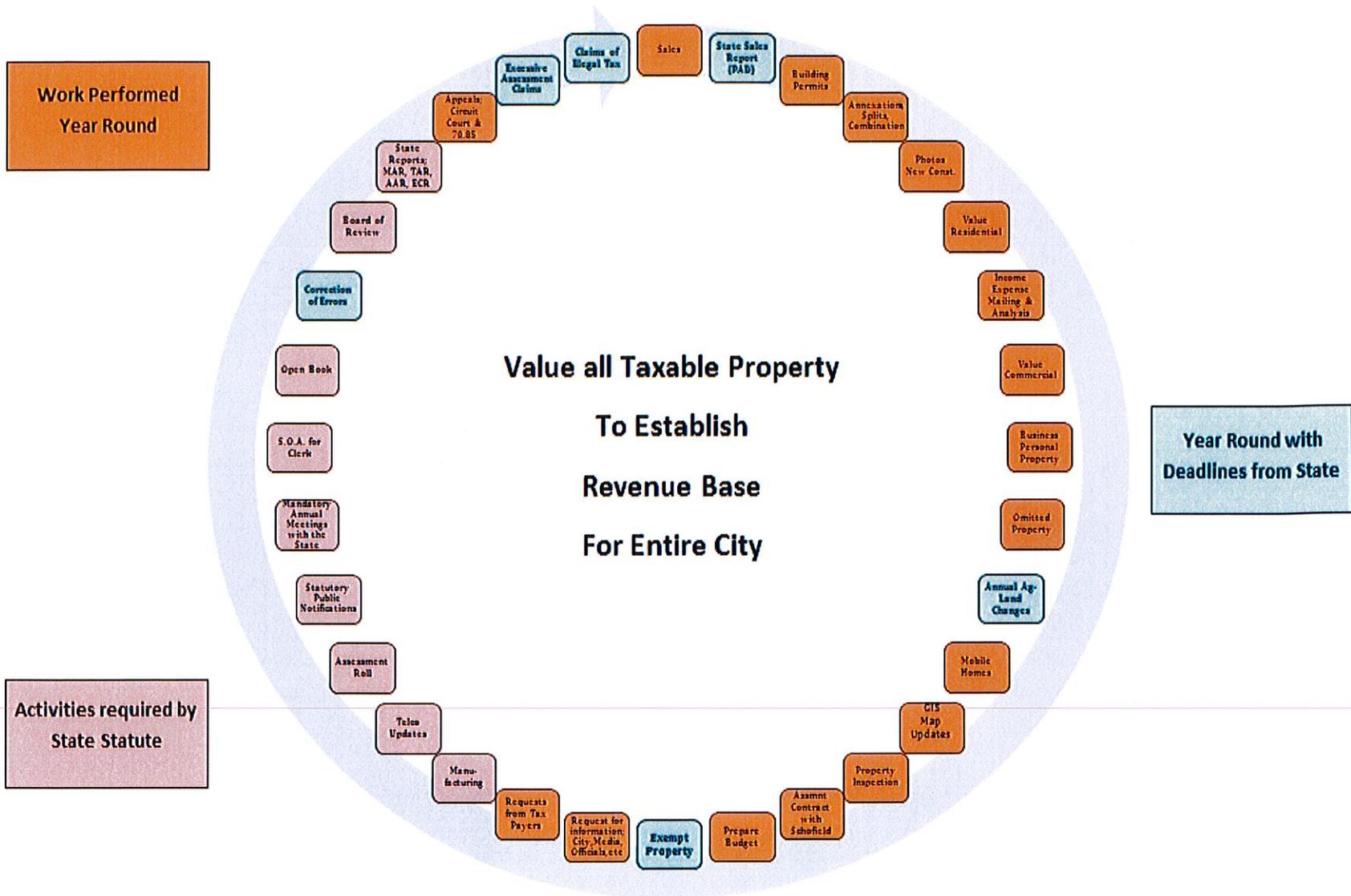
Wausau Assessed Values using *Excellent Assessment Results*

Total Assessed Value (with Mfg.)	Residential Assessed Value	Commercial Assessed Value	Personal Property
\$2,738,379,000	\$1,508,125,500	\$999,680,700	\$110,422,800
Gain in Assessed Value	\$41,889,200	\$22,287,600	\$0

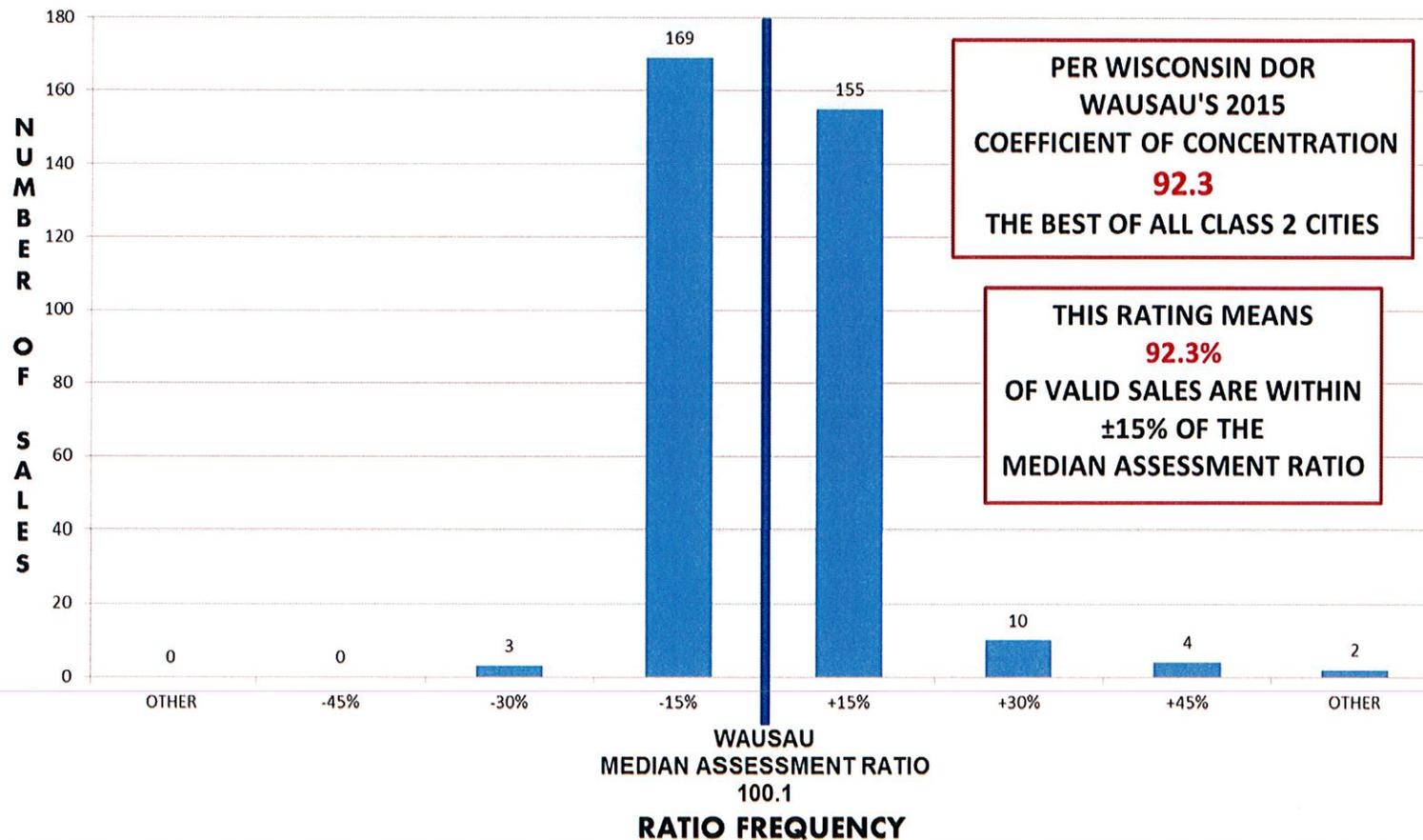
Change in Residential	Change in Commercial	Change in Personal Property
1.5%	2.0%	0.0%

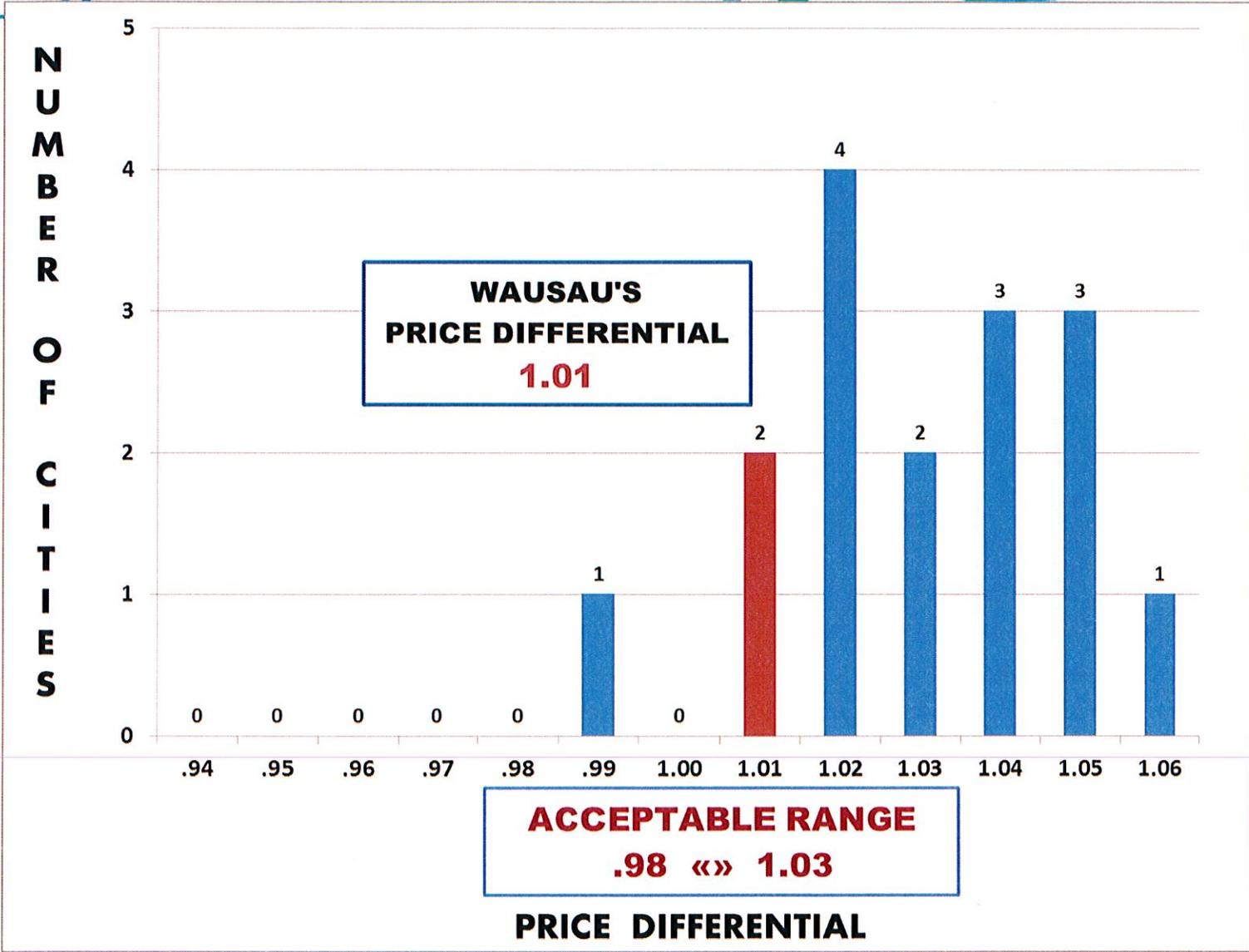
\$402,100	TAX REVENUE CAPTURED
-\$0.15	DECREASE IN MILL RATE
\$9.45	NEW MILL RATE

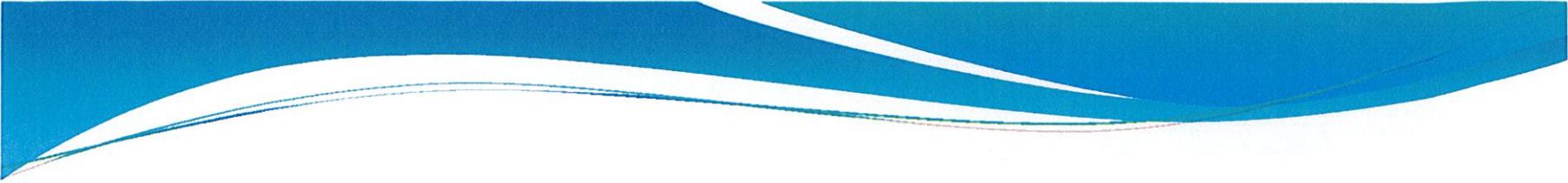
The Wausau Assessment Department Annual Assessment Cycle
 And Work Required by Wisconsin State Statute



**CITY OF WAUSAU
COEFFICIENT OF CONCENTRATION**







**WISCONSIN DEPARTMENT OF REVENUE
COEFFICIENT OF DISPERSION
RATINGS**

RANGE	INDICATED PERFORMANCE
0 → 9%	EXCELLENT
10 → 14%	GOOD
15 → 20%	FAIR
ABOVE 20%	POOR
BEYOND 35%	UNACCEPTABLE

5.81% WAUSAU'S CoD

WISCONSIN DOR RATINGS OF CLASS 2 & SELECT CLASS 3 MUNICIPALITIES

	MUNICIPALITY	COUNTY	A/C/H	EST POP	CLASS	TOTAL EQV	AGG RATIO	MEAN RATIO	MEDIAN RATIO	COC	PRICE DIFFL	COD	COD RATING
1	GREEN BAY	BROWN	A	105,000	2	\$ 6,500,000,000	101.95	105.18	101.72	75.20	1.03	12.23	G
2	KENOSHA	KENOSHA	A	100,000	2	\$ 5,754,024,000	93.23	95.79	94.07	72.50	1.03	11.73	G
3	RACINE	RACINE	A	78,100	2	\$ 3,112,849,700	94.97	100.96	98.73	74.60	1.06	12.74	G
4	APPLETON	OUTAGAMIE, CALUMET, WINNEBAGO	A	72,623	2	\$ 4,938,725,300	97.88	100.13	98.42	86.70	1.02	8.68	E
5	WAUKESHA	WAUKESHA	A	72,000	2	\$ 5,877,157,700	92.52	97.36	95.81	88.90	1.05	7.77	E
6	EAU CLAIRE	EAU CLAIRE, CHIPPEWA	A	66,000	2	\$ 4,872,721,700	93.67	98.73	93.83	86.90	1.05	12.14	G
7	JANESVILLE	ROCK	A	65,000	2	\$ 4,165,074,300	92.94	95.13	93.78	79.70	1.02	10.00	G
8	WEST ALLIS	MILWAUKEE	A	60,411	2	\$ 3,735,583,600	100.71	103.08	100.68	77.70	1.02	11.23	G
9	LA CROSSE	LA CROSSE	A	53,000	2	\$ 3,329,000,000	88.66	92.78	90.52	67.30	1.05	14.09	G
10	WAUWATOSA	MILWAUKEE	A	50,000	2	\$ 5,530,000,000	94.39	97.90	97.22	87.00	1.04	8.08	E
11	WAUSAU	MARATHON	A	39,106	2	\$2,647,764,700	99.65	100.24	100.06	92.30	1.01	5.81	E
12	BROOKFIELD	WAUKESHA	A	38,000	2	\$ 6,712,615,100	102.14	100.92	99.63	79.30	0.99	9.65	G
13	SUPERIOR	DOUGLAS	A	27,200	2	\$ 1,630,578,600	99.44	100.32	98.27	78.60	1.01	9.36	E
14	FOND DU LAC	FOND DU LAC	C	43,021	2	\$ 2,662,872,500	98.29	100.63	98.47	82.60	1.02	8.84	E
15	OSHKOSH	WINNEBAGO	H	66,555	2	\$ 3,781,663,205	100.05	103.56	100.00	79.70	1.04	11.45	G
16	SHEBOYGAN	SHEBOYGAN	H	49,288	2	\$ 2,500,000,000	98.25	102.35	99.81	61.20	1.04	14.76	F
17	WEST BEND	WASHINGTON	A	31,700	3	\$ 2,421,482,320	96.72	99.10	98.14	86.20	1.02	9.01	E
18	MARSHFIELD	MARATHON, WOOD	A*	19,186	3	\$ 1,461,314,300	98.09	99.07	98.27	82.40	1.01	8.77	E
19	WISCONSIN RAPIDS	WOOD	H	18,300	3	\$ 1,011,657,700	102.57	103.16	100.00	75.80	1.01	11.60	G
20	BELOIT	ROCK	H	36,966	3	\$ 1,593,559,300	102.94	105.97	100.67	68.40	1.03	13.95	G
21	STEVENS POINT	PORTAGE	H	27,037	3	\$ 1,643,950,000	79.35	82.96	82.31	79.40	1.05	10.52	G

A = ASSESSOR MUNICIPALITY
C = CONTRACTOR MUNICIPALITY
H = HYBRID MUNICIPALITY

COC = COEFFICIENT OF CONCENTRATION
PRICE DIFF = PRICE DIFFERENTIAL
COD = COEFFICIENT OF DISPERSION

DESCRIPTION	AGG RATIO	MEAN RATIO	MEDIAN RATIO	COC	PRICE DIFFL	COD	COD RATING	AVERAGE
ALL <div style="border: 1px solid black; padding: 2px; display: inline-block;"> CLASS 2 & CLASS 3 </div>	96.59	99.30	97.16	79.16	1.029	10.59	G	ALL
	96.46	99.11	97.28	81.02	1.027	10.09	G	IN-HOUSE
	96.91	99.77	96.88	74.52	1.032	11.85	G	CONTRACT/HYBRID

CLASS 2	96.80	99.69	97.56	79.39	1.030	10.54	G	ALL
	96.32	99.12	97.13	80.52	1.029	10.27	G	IN-HOUSE
	98.86	102.18	99.43	74.50	1.033	11.68	G	CONTRACT/HYBRID

CLASS 3	95.93	98.05	95.88	78.44	1.024	10.77	G	ALL
	97.41	99.09	98.21	84.30	1.015	8.89	E	IN-HOUSE
	94.95	97.36	94.33	74.53	1.030	12.02	G	CONTRACT/HYBRID

Misconception

The Budget for the
Assessment Department
is over **\$600,000.**

FALSE

FACT: Proposal

Reducing to a staff of **5 for 2017**

The projected salary/benefit savings would be

\$142,000- \$170,000

Plus Maintain Excellent Ratings



We welcome and encourage all Council Members to talk to us about anything in this packet or any questions they have about Assessing.



References

The 2016 final report summary for Wausau

2016 Municipal Assessor's Report (MAR)
Respondents to the Survey

Wisconsin Department of Revenue
<https://www.revenue.wi.gov>

The 2016 Property Assessment Process Guide for
Municipal Officials
<https://www.revenue.wi.gov/pubs/slf/pb062.pdf>

**Tasks a Full-Time Assessment Department completes
which a Contract Assessor will not do without an additional cost**

- 1 Inspect and Verify **ALL** sales - not just a certain percentage.
- 2 Provide a value for exempt properties when needed for sale closings
(e.g. Habitat for Humanity, Community Development, City of Wausau, Northcentral Technical College, etc.)
- 3 Review Appraisals for City Purchases
- 4 Speak to the City's Neighborhood Groups - Public Relations
- 5 Assessment Reporting which helps the City qualify for State and Federal funds in the event of a disaster
- 6 Provide opinions of value for Community Development, Economic Development and other internal City Departments
(e.g., Federal Bldg., Trolley Flats, road right-of-way land purchases, Wausau Center, 4th Avenue Row housing, etc.)
- 7 Defend values at Board of Review with no additional cost
- 8 Create new parcels and Update existing parcels due to: parcel splits/Certified Survey Maps/Annexations/Mapping Changes/Create necessary legals - which every department in the City depends on and uses
- 9 Maintain Owner's mailing addresses
- 10 Track Real Estate Ads and MLS Listings for details regarding Sales & Listing Prices, time on market, etc.
- 11 Respond to Taxpayer Requests within a 24-hour period
- 12 Assist taxpayers with all questions during Open Book and Board of Review information
- 13 Annually Verify the Assessment Roll
- 14 Work with City Attorney on any Legal Issues
- 15 Enter Manufacturing Real Estate & Personal Property Values from the State
- 16 Verify Manufacturing is not double assessed, is in the correct TIDs, Acreage is correct
- 17 Assist the City Clerk with delineation of the biennial exempt reporting (Breakdown of Class Codes)
- 18 Complete the (SOA) Statement of Assessment for the City Clerk
- 19 Establish and administer procedures for conducting a city-wide revaluation
- 20 Establish and maintain safety regulations to reduce City liability
- 21 Assist City Departments with remediation and development projects
- 22 Annually process new Requests for Property Tax Exemptions; grant or deny exempt status
- 23 Verify existing exemptions continue to still qualify for their exempt status
- 24 Annually report the Top Ten City taxpayers (Finance). Process is very complex.
- 25 Report average values and sale prices of different classes of property
- 26 Lister of Properties for the City of Wausau
- 27 Track any value changes from Razing, Demolitions or Fire Reports
- 28 Verify Class, Zoning & legal description changes
- 29 Analyze Neighborhood trends/ratios
- 30 Provide and maintain property data which is used by every department in the City for GIS mapping
- 31 Maintains records of property information, its history and location of information
- 32 Department always staffed with State-Certified personnel to respond to questions
- 33 Generates and provides quarterly sales report to Wausau Water Works
- 34 Records generated and maintained to be used by multiple departments (County-wide 911 System and the Emergency Medical Services)

	<input type="checkbox"/> PRE-BOR ASSESSMENT	<input checked="" type="checkbox"/> POST-BOR 10/6/2016 ASSESSMENT	<input type="checkbox"/> AMENDED (-) DECREASE INCREASE
ENTIRE CITY OF WAUSAU	2015 ASSESSMENT	2016 ASSESSMENT	
RESIDENTIAL			
CLASS 1			
LAND	\$ 280,968,900	\$ 281,092,400	\$ 123,500
IMPROVEMENT	\$ 1,198,092,900	\$ 1,204,745,500	\$ 6,652,600
TOTAL	\$ 1,479,061,800	\$ 1,485,837,900	\$ 6,776,100
PARCEL COUNT - VAC. & IMP	\$ 13,291	\$ 13,285	-6
PARCEL COUNT - IMP. ONLY	\$ 12,498	\$ 12,505	7
ACRES	4,300.65	4,264.42	-36.23
COMMERCIAL			
CLASS 2			
LAND	\$ 210,121,600	\$ 211,638,300	\$ 1,516,700
IMPROVEMENT	\$ 731,018,900	\$ 768,440,800	\$ 37,421,900
TOTAL	\$ 941,140,500	\$ 980,079,100	\$ 38,938,600
PARCEL COUNT - VAC. & IMP	\$ 1,290	\$ 1,296	6
PARCEL COUNT - IMP. ONLY	\$ 1,133	\$ 1,149	16
ACRES	1,997.39	2,025.87	28.48
AGRICULTURAL			
CLASS 4			
LAND	\$ 39,100	\$ 40,600	\$ 1,500
IMPROVEMENT	\$ -	\$ -	\$ -
TOTAL	\$ 39,100	\$ 40,600	\$ 1,500
PARCEL COUNT - VAC. & IMP	\$ 74	\$ 75	1
PARCEL COUNT - IMP. ONLY	\$ 0	\$ -	0
ACRES	212.63	218.40	5.77
UNDEVELOPED			
CLASS 5			
LAND	\$ 353,100	\$ 436,300	\$ 83,200
IMPROVEMENT	\$ -	\$ -	\$ -
TOTAL	\$ 353,100	\$ 436,300	\$ 83,200
PARCEL COUNT - VAC. & IMP	\$ 8	\$ 13	5
PARCEL COUNT - IMP. ONLY	\$ -	\$ -	0
ACRES	50.87	72.67	21.8
AGRICULTURAL FOREST			
CLASS 5M			
LAND	\$ 322,700	\$ 295,800	\$ (26,900)
IMPROVEMENT	\$ -	\$ -	\$ -
TOTAL	\$ 322,700	\$ 295,800	\$ (26,900)
PARCEL COUNT - VAC. & IMP	\$ 6	\$ 4	-2
PARCEL COUNT - IMP. ONLY	\$ 0	\$ -	0
ACRES	56.64	46.86	-9.78
PRODUCTIVE FOREST			
CLASS 6			
LAND	\$ 543,300	\$ 642,800	\$ 99,500
IMPROVEMENT	\$ -	\$ -	\$ -
TOTAL	\$ 543,300	\$ 642,800	\$ 99,500
PARCEL COUNT - VAC. & IMP	\$ 9	\$ 13	4
PARCEL COUNT - IMP. ONLY	\$ 0	\$ -	0
ACRES	72.62	117.29	44.67
OTHER			
CLASS 7			
LAND	\$ 224,000	\$ 224,000	\$ -
IMPROVEMENT	\$ 189,100	\$ 220,700	\$ 31,600
TOTAL	\$ 413,100	\$ 444,700	\$ 31,600
PARCEL COUNT - VAC. & IMP	\$ 4	\$ 4	0
PARCEL COUNT - IMP. ONLY	\$ 2	\$ 2	0
ACRES	19.40	19.40	0
EXEMPT			
CLASS 8			
PARCEL COUNT	\$ 596	\$ 591	-5
ACRES	2,718.03	2,687.30	-30.73
TOTAL REAL ESTATE			
W/O MFG & MFL			
LAND	\$ 492,572,700	\$ 494,370,200	\$ 1,797,500
IMPROVEMENT	\$ 1,929,300,900	\$ 1,973,407,000	\$ 44,106,100
TOTAL	\$ 2,421,873,600	\$ 2,467,777,200	\$ 45,903,600
TOTAL PARCEL COUNT - VAC. & IMP.	\$ 15,278	\$ 15,281	3
TOTAL PARCEL COUNT - IMP. ONLY	\$ 13,633	\$ 13,656	23
TOTAL ACRES	9,428.23	9,452.21	23.98
TOTAL PERSONAL PROPERTY			
W/O MFG			
CLASS 11	\$ 29,690,800	\$ 28,740,100	\$ (950,700)
CLASS 12	\$ 58,674,700	\$ 59,213,600	\$ 538,900
CLASS 13A	\$ 19,283,800	\$ 18,736,700	\$ (547,100)
CLASS 13B	\$ 3,732,400	\$ 3,732,400	\$ -
TOTAL VALUE	\$ 111,381,700	\$ 110,422,800	\$ (958,900)
TOTAL ACCOUNTS	\$ 1,537	\$ 1,541	\$ 4
EXEMPT COMPUTER EQUIPMENT & SOFTWARE			
CLASS 3			
REAL ESTATE VALUE	102,907,100	106,413,800	3,506,700
PARCEL COUNT	82	81	-1
ACRES	436.16	432.13	-4
PERSONAL PROPERTY VALUE	11,435,100	11,581,200	146,100
TOTAL # OF PP ACCOUNTS	57	60	3
MANAGED FOREST LAND			
MFL			
LAND	\$ 294,800	\$ 294,800	\$ -
IMPROVEMENT	\$ -	\$ -	\$ -
TOTAL	\$ 294,800	\$ 294,800	\$ -
TOTAL PARCEL COUNT - VAC. & IMP.	3	3	0
TOTAL PARCEL COUNT - IMP. ONLY	0	0	0
TOTAL ACRES	115	115	0
TOTAL ASS'D VALUE w/MFL & w/MFG	\$ 2,647,597,500	\$ 2,696,195,000	\$ 48,597,500
TOTAL RE PARCEL CT - w/MFL & w/MFG	15,363	15,365	2
TOTAL ACRES - w/MFL & w/MFG	9,979.39	9,999.34	19.945
EQUALIZED RATIO	100.52	102.8880322	N/A
NET TAX RATE (WAUSAU & DCE)	\$25.57 & \$24.89	Unknown	N/A

Municipal Assessment Report

Wisconsin Department of Revenue

2016

Instructions

1. Enter your WAMS ID and Password and click the **LOGIN** button.
2. If you have entered a valid WAMS ID and have been assigned a list of municipalities for which you have to file an assessment report, you may begin filing.
3. Complete the form(s) and check for accuracy.
4. All dollar amounts must be rounded to the nearest \$100.
5. Click the **SUBMIT** button on the last page when you are ready to file your report.

Symbols to watch for and their meanings	
	This symbol indicates there is help available for the field. Hold the mouse pointer over the symbol to view the help message. Further information may be available if you click on this symbol.
	This symbol indicates there is something wrong with the field. Hold the mouse pointer over the symbol to view the error message. All error messages must be fixed before you will be able to file this form.
	This symbol indicates there is a caution about what has been entered into the field. Hold the mouse pointer over the symbol to view the message.

Revision: 46843
Revision Date: 2016-04-20
Form: SLF_MAR

MUNICIPAL ASSESSMENT REPORT

Wisconsin Department of Revenue

This report is required by the Wisconsin Department of Revenue under sec. 73.03(5), Wis. Stats., and assists in determining the Equalized Value of each taxation district. Reports may be filed electronically from May 2, 2016 through January 31, 2017.

Assessment Year 2016	Report Type FINAL	Comu Code <input type="text" value="37291"/>	<input type="text" value="MARATHON"/>
		Auth Code <input type="text" value="1023"/> - OR -	<input type="text" value="CITY"/>
			<input type="text" value="WAUSAU"/>

You may provide the Municipality by entering the 5-digit Municipality code or by selecting the County Name, Municipality Type and Municipality Names. You will be restricted to only those municipalities that have been assigned to you. You must be connected to the internet while you enter this information or the form will be unable to pre-populate.

File this report as early as possible, but no later than the Second Monday in June.

- File a "Final" report by the second Monday in June if the Board of Review has adjourned.
- File an "Estimated" report by the second Monday in June if the Board of Review has not Adjourned and then file a "Final" report within 10 days after the final adjournment.
- File an "Amended" report only to make corrections to your Final report. Amended reports must be filed by January 31, 2017.
- You are responsible to file all Municipal Assessment Reports timely and with correct information. To the right are the most recent dates on which our records indicate you submitted a Municipal Assessment Report (MAR) in 2016.

Estimated	6/12/2016
Final	
Amended	

Assessor Information

Name of Assessor or Assessment Firm NANETTE S GIESE	
Name of Person Signing Assessment Roll Affidavit NANETTE S GIESE	Certification Level of Person Signing Assessment Roll Affidavit ASSESSOR 2
Name of Person Completing Report NANETTE S GIESE	Certification Level of Person Completing Report ASSESSOR 2
E-mail of Person Completing Report NAN.GIESE@CI.WAUSAU.WI.US	Phone Number of Person Completing Report (715) 261-6605
Assessor Comments: Note: I retired March 1, 2016. City appointed Jeremy M Ray as the Interim Assessor. Mayor Mielke brought me back from retirement as the Interim Assessor was not working out on July 20, 2016.	

Assessment Information

Type of Assessment Maintenance	Estimated Level of Assessment % 100.00	
Anticipated Board of Review Date	Board of Review Final Adjournment Date 10/6/2016	
Assessment Software Name SUNGARD APPRAISAL PLUS	Assessment Software Version 9.1.16.2.0	Year of Last Software Update 2015

**CLASS 1
RESIDENTIAL**

Prior Year SOA		Current Year Assessment
13,291	Land Parcel Count	13,285
12,498	Improvement Parcel Count	12,505
4,301	# Acres (Whole Acres)	4,265
280,968,900	Land Assessed Value	281,092,400
1,198,092,900	Improvement Assessed Value	1,204,745,500
1,479,061,800	Total Assessed Value	1,485,837,900

Increases		Decreases	
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Gains in Territory by Annexation or Boundary Adjustment.	Land	39,300	Losses in Territory by Annexation or Boundary Adjustment.	Land	0
	Improvement	130,400		Improvement	0
	Total	169,700		Total	0

Names of all municipalities losing territory (required) and comments: Town Stettin and Town of Wausau	Names of all municipalities gaining territory (required) and comments: na
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Higher land use New plats New Land improvements New construction	Land	391,500	Property physically destroyed or removed	Land	0
	Improvement	14,305,500		Improvement	299,500
	Total	14,697,000		Total	299,500

Comments: na	Comments: na
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Property revalued due to removal of extreme economic obsolescence or removal of contamination	Land	0	Property revalued due to extreme economic obsolescence or contamination	Land	0
	Improvement	0		Improvement	0
	Total	0		Total	0

Comments (required): na	Comments (required): na
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Property formerly exempt and now assessed as Real Estate, and/or Personal Property now assessed as Real Estate	Land	144,300	Property formerly assessed as Real Estate and now exempt, and/or Real Estate now assessed as Personal Property	Land	116,800
	Improvement	555,700		Improvement	536,700
	Total	700,000		Total	653,500

Comments: na	Comments: na
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Increase due to Revaluation	Land	78,700	Decrease due to Revaluation	Land	178,800
	Improvement	1,460,100		Improvement	8,778,600
	Total	1,538,800		Total	8,957,400

Comments: na	Comments: na
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Shift FROM Manufacturing to Residential	Land	0	Shift TO Manufacturing from Residential	Land	0
	Improvement	0		Improvement	0
	Total	0		Total	0

Total # of parcels shifting FROM Manufacturing	0	Total # of parcels shifting TO Manufacturing	0
Comments: na		Comments: na	

Net Value of shifts to or from Residential (Exclude Manufacturing)	(+/-)	Net Value of Shift	Comments on Net Value of shifts to or from Residential	
	Land	-		234,700
	Improvement	-		184,300
	Total			-419,000
			na	

**CLASS 2
COMMERCIAL**

	Prior Year SOA	Current Year Assessment
	1,290	Land Parcel Count 1,296
	1,133	Improvement Parcel Count 1,149
	1,997	# Acres (Whole Acres) 2,026
	210,121,600	Land Assessed Value 211,638,300
	731,018,900	Improvement Assessed Value 768,440,800
	941,140,500	Total Assessed Value 980,079,100

Increases		Decreases	
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Gains in Territory by Annexation or Boundary Adjustment.	Land	0	Losses in Territory by Annexation or Boundary Adjustment.	Land	0
	Improvement	0		Improvement	0
	Total	0		Total	0

Names of all municipalities losing territory (required) and comments: na	Names of all municipalities gaining territory (required) and comments: na
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Higher land use New plats New Land improvements New construction	Land	870,800	Property physically destroyed or removed	Land	0
	Improvement	43,686,000		Improvement	884,600
	Total	44,556,800		Total	884,600

Comments: 25 million was new Marshfield Clinic addition	Comments: na
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Property revalued due to removal of extreme economic obsolescence or removal of contamination	Land	0	Property revalued due to extreme economic obsolescence or contamination	Land	0
	Improvement	0		Improvement	0
	Total	0		Total	0

Comments (required): na	Comments (required): na
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Property formerly exempt and now assessed as Real Estate, and/or Personal Property now assessed as Real Estate	Land	435,300	Property formerly assessed as Real Estate and now exempt, and/or Real Estate now assessed as Personal Property	Land	635,300
	Improvement	607,600		Improvement	2,915,900
	Total	1,042,900		Total	3,551,200

Comments: na	Comments: na
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Increase due to Revaluation	Land	231,200	Decrease due to Revaluation	Land	292,200
	Improvement	6,333,300		Improvement	13,763,700
	Total	6,564,500		Total	14,055,900

Comments: na	Comments: na
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Shift FROM Manufacturing to Commercial	Land	270,500	Shift TO Manufacturing from Commercial	Land	254,100
	Improvement	4,174,900		Improvement	1,304,200
	Total	4,445,400		Total	1,558,300

Total # of parcels shifting FROM Manufacturing	2	Total # of parcels shifting TO Manufacturing	1
Comments: na		Comments: na	

Net Value of shifts to or from Commercial (Exclude Manufacturing)	(+/-)	Net Value of Shift	Comments on Net Value of shifts to or from Commercial	
	Land	+		890,500
	Improvement	+		1,488,500
	Total		2,379,000	

CLASS 4 AGRICULTURAL	Prior Year SOA		Current Year Assessment	
		74	Parcel Count	75
		213	# Acres (Whole Acres)	218
		39,100	Total Assessed Value	40,600
REQUIRED Acre Information		OPTIONAL Acre Information (Optional acres listed below must also be included in the required Class 4 Acres)		
1st Grade Tillable.....	218	Orchard.....	0	
2nd Grade Tillable.....	0	Christmas Tree.....	0	
3rd Grade Tillable.....	0	Irrigated / Muck.....	0	
Pasture.....	0	Aquaculture Ponds.....	0	
Cranberry Bed.....	0	Frac Sand Agriculture.....	0	
Total Class 4 Acres.....	218	All Other Specialty.....	0	
		Specialty Type(s) Description:	na	

CLASS 5 UNDEVELOPED	Prior Year SOA		Current Year Assessment	
		8	Parcel Count	13
		51	# Acres (Whole Acres)	73 <input type="checkbox"/>
		353,100	Total Assessed Value	436,300
REQUIRED Acre Information				
Fallow.....	0	Ponds.....	0	
Swamp.....	73 <input type="checkbox"/>	Lake Bed / River Bottom.....	0	
Waste.....	0	Water Frontage.....	0	
Road Right of Way.....	0	All Other Specialty.....	0	
Conservation Easement.....	0	Total Class 5 Acres.....	73	
Frac Sand.....	0	Specialty Type(s) Description:	Large annexation from Town of Stettin which was Swamp.	

CLASS 5m AGRICULTURAL FOREST	Prior Year SOA		Current Year Assessment	
		6	Parcel Count	4
		57	# Acres (Whole Acres)	47 <input type="checkbox"/>
		322,700	Total Assessed Value	295,800
REQUIRED Acre Information				
Primary Agricultural Forest.....	47	Water Frontage.....	0	
Secondary Agricultural Forest.....	0	All Other Specialty.....	0	
Residual Agricultural Forest.....	0	Total Class 5m Acres.....	47	
Conservation Easement.....	0	Specialty Type(s) Description:	na	
Frac Sand Agricultural Forest.....	0			

CLASS 6 FOREST	Prior Year SOA		Current Year Assessment	
		9	Parcel Count	13
		73	# Acres (Whole Acres)	118 <input type="checkbox"/>
		543,300	Total Assessed Value	642,800
REQUIRED Acre Information				
Primary Forest.....	118	Water Frontage.....	0	
Secondary Forest.....	0	All Other Specialty.....	0	
Residual Forest.....	0	Total Class 6 Acres.....	118	
Conservation Easement.....	0	Specialty Type(s) Description:	na	
Frac Sand Forest.....	0			

CLASS 7

OTHER

	Prior Year SOA		Current Year Assessment
	4	Land Parcel Count	4
	2	Improvement Parcel Count	2
	19	# Acres (Whole Acres)	19
	224,000	Land Assessed Value	224,000
	189,100	Improvement Assessed Value	220,700
	413,100	Total Assessed Value	444,700

Increases		Decreases	
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Gains in Territory by Annexation or Boundary Adjustment.	Improvement	0	Losses in Territory by Annexation or Boundary Adjustment.	Improvement	0
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Names of all municipalities losing territory (required) and comments: na	Names of all municipalities gaining territory (required) and comments: na
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Higher land use New plats New Land improvements New construction	Improvement	31,600	Property physically destroyed or removed	Improvement	0
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Comments: na	Comments: na
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Property revalued due to removal of extreme economic obsolescence or removal of contamination	Improvement	0	Property revalued due to extreme economic obsolescence or contamination	Improvement	0
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Comments (required): na	Comments (required): na
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Property formerly exempt and now assessed as Real Estate, and/or Personal Property now assessed as Real Estate	Improvement	0	Property formerly assessed as Real Estate and now exempt, and/or Real Estate now assessed as Personal Property	Improvement	0
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Comments: na	Comments: na
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Increase due to Revaluation	Improvement	0	Decrease due to Revaluation	Improvement	0
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Comments: na	Comments: na
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Shift FROM Manufacturing to Other	Improvement	0	Shift TO Manufacturing from Other	Improvement	0
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Total # of parcels shifting FROM Manufacturing	0	Total # of parcels shifting TO Manufacturing	0
Comments: na	Comments: na		

Net Value of shifts to or from Other (Exclude Manufacturing)	(+/-) Improvement	+	Net Value of Shift	0	Comments on Net Value of shifts to or from Other na
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Class 7 REQUIRED Acre Information		
General Agricultural Site Acres	19	Comments: na
Mega Dairy Farm Site Acres	0	
Cranberry Land Improvement Site Acres ...	0	
Total Class 7 Acres	19	

Class 7 Cranberry Improvement Information		
Prior Year Cranberry Improvement Assessed Value	0	Comments: na
Current Year Cranberry Improvement Assessed Value	0	

Miscellaneous Acre Information		
Prior Year SOA Acres		Current Year Acres
115	Managed Forest Law (MFL)	115
0	Private Forest Crop (PFC)	0
2,718	All Other Exempt	2,687

Total Acres in Taxation District (Assessed plus Exempt)		
Prior Year SOA Total # of Acres in Taxation Distict	Current Year Total # of Acres in Taxation District	Difference
9,544	9,568	24

Personal Property

Prior Year Assessment Information	Category	Current Year Assessment Information
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Number of Accounts from MAR	Assessed Value from SOA	Boats and Other Watercraft	Number of Accounts	Assessed Value
0	0		0	0

Explain if significant change in value from last year

Number of Accounts from MAR	Assessed Value from SOA	Machinery, Tools, and Patterns	Number of Accounts	Assessed Value
392	29,690,800		425	28,740,100

Explain if significant change in value from last year
na

Number of Accounts from MAR	Assessed Value from SOA	Furniture, Fixtures and Equipment	Number of Accounts	Assessed Value
1,283	58,674,700		1,284	59,213,600

Explain if significant change in value from last year
na

Number of Accounts from MAR	Assessed Value from SOA	All Other Personal Property	Number of Accounts	Assessed Value
957		All Other	933	18,736,700
13		Buildings on Leased Land	14	3,732,400
0		Mobile Homes	0	0
970	23,016,200	Total All Other Personal Property	947	22,469,100

Explain if significant change in value from last year
na

Number of Accounts from MAR	Assessed Value from SOA	Total Personal Property	Number of Accounts	Assessed Value
2,645	111,381,700		2,656	110,422,800

Personal Property Comments

na

Confirmation #

Recording Time