



Mid-Moraine Municipal Association

An Association For Municipal Improvement
MID-MORAINÉ MUNICIPAL ASSOCIATION

RESOLUTION NUMBER 2003-01

Whereas, Governor James Doyle, in his budget proposal for the next biennium, is recommending that manufacturing property, which is now assessed by the State of Wisconsin, be assessed by local governments; and

Whereas, the State of Wisconsin took over the assessment of manufacturing property in 1974 because of the disparity in resources and lack of professional staff in local government to conduct defensible assessments of manufacturing property; and

Whereas, the State of Wisconsin assumed the assessment of manufacturing property because of the development of inequities among local jurisdictions and the potential for the creation of tax havens to attract manufacturing plants as part of a community's economic development strategy; and

Whereas, the State of Wisconsin now maintains a database of all manufacturing property which provide data of comparable sales, data which is necessary for making and defending assessments but which information will not be available to local jurisdictions; and

Whereas, manufacturers have real and personal property in numerous local jurisdictions adding to the difficulty for a local government to determine an assessed value for a manufacturer's property located in the State of Wisconsin; and

Whereas, local assessors who have no experience in assessing manufacturing properties, e.g., Quad Graphics in Hartford, Lands End in Dodgeville, Rockwell Automation in Mequon, and Kimberly Clark in the Fox River Valley, and thus their assessments are ripe for challenges by property owners; and

Whereas, the uniformity and equity achieved in assessing manufacturing property by having the State of Wisconsin assess all manufacturing property will be seriously eroded if not lost entirely; and

Whereas, the Governor's proposal shifts the cost of assessing manufacturing property and defending assessments to local government thereby losing the economy of scale and increasing the cost of assessment for all Wisconsin citizens and increasing property taxes.

NOW, THEREFORE BE IT RESOLVED that the Mid-Moraine Municipal Association, by its Legislative Committee, goes on record as opposing the transfer of the responsibility of assessing manufacturing property to local governments and requests that the State of Wisconsin continue to assess manufacturing property so as to preserve the credibility and defensibility of the assessments.

Resolution unanimously approved this 9th day of April, 2003, attested to by:

Thomas D. Hudson
Legislative Committee Chair

Ronald W. Pugh
Mid-Moraine Executive Director