

DODGE COUNTY TAXATION COMMITTEE

February 21, 2017, at 4:30 P.M.

ROOM 4C DODGE COUNTY ADMINISTRATION BUILDING
JUNEAU, WI 53039

The meeting was called to order by Chairman Berres at 4:30 p.m.

Members present: Jeff Berres, Cathy Houchin, Ed Nelson, and Dennis R. Schmidt.

Member(s) absent and excused: Ed Benter.

Others present: Patti K. Hilker, Treasurer, Kathilynne A. Grotelueschen, Assistant Corporation Counsel, Ed Zagorski, and Jim Mielke, County Administrator.

A motion was made by Houchin, and seconded by Schmidt, to approve the agenda and to allow the Chairman to go out of order as needed to efficiently conduct the meeting. Motion carried.

A motion was made by Nelson, and seconded by Schmidt, to approve the January 18, 2017 minutes as presented. Motion carried.

The Committee reviewed and discussed proposed amendments to a bid form used for bidding on parcels of real estate advertised for sale by Dodge County. A motion was made by Nelson, and seconded by Schmidt, to approve the amendments to the bid form as presented. Motion carried.

A motion was made by Schmidt, and seconded by Houchin, to approve the appraised value of \$5,000 and to authorize and direct the Dodge County Treasurer to advertise for sale an In Rem property which Dodge County now owns, having PIN 206-1214-3333-121, and located at 400 N. Center Street, City of Beaver Dam. Motion carried.

Kathilynne Grotelueschen gave an oral report regarding the status of 2017 In Personam actions.

Patti Hilker gave an oral report regarding the status of 2017 Proceeding In Rem to foreclose tax liens.

Kathilynne Grotelueschen made an oral presentation on delinquent taxes and In Rem foreclosure actions.

The next regular meeting of the Taxation Committee is scheduled for March 31, 2017 at 8:00 a.m., in Room 4C of the Dodge County Administration Building, to tour and view 2017 In Rem properties, unsold In Rem properties from prior years, and properties that are currently tax delinquent but to which Dodge County has not taken title.

A motion was made by Nelson, and seconded by Schmidt, to adjourn the meeting at 5:38 p.m. Motion carried.

Dennis Schmidt, Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.

March 21, 2017

Ms. Patti Hilker
Dodge County Treasurer
127 E. Oak Street
Juneau, WI

RE: Former car dealership at 109 Ryan Cantafio's Way

Dear Ms. Hilker:

Thank you for allowing me to appear before the Dodge County Taxation Committee at 8:00 am on March 31, 2017.

I would like to discuss the recent action by the committee to seek a money judgment against the above named property. Additionally, I would like to share the history of our efforts to sell the property in order to allow another entity to repurpose the property back onto the tax roll

I appreciate your assistance in this matter

Sincerely,

Dennis Steinkraus, Managing member
MRS Visions, LLC

1 RESOLUTION NO. _____

2
3 **RESOLUTION IN SUPPORT OF EFFORTS**
4 **TO CLOSE COMMERCIAL PROPERTY ASSESSMENT LOOPHOLES**

5
6 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN
7 MEMBERS,

8
9 **WHEREAS**, on average, homeowners in Wisconsin already pay 70% of the total statewide
10 property tax levy; and,

11
12 **WHEREAS**, the disproportionate burden is about to get much worse unless the Legislature
13 addresses tax avoidance strategies that national chains like Walgreens, and big box establishments like
14 Target and Lowe's are using across the country to gain dramatic reductions in their property tax bills
15 at the expense of homeowners and other taxpayers; and,

16
17 **WHEREAS**, a carefully-orchestrated wave of hundreds of lawsuits in Wisconsin is forcing
18 assessors to slash the market value of thriving national retail stores, shifting their tax burden to local
19 mom and pop shops and homeowners; and,

20
21 **WHEREAS**, Walgreens and CVS stores in Wisconsin have argued in communities across the
22 state that the assessed value of their property for property tax purposes should be less than half of their
23 actual sale prices on the open market; and,

24
25 **WHEREAS**, in many cases the courts have sided with Walgreens and CVS, requiring
26 communities to refund tax revenue back to the stores; and,

27
28 **WHEREAS**, there are over 200 Walgreens stores located in Wisconsin; and,

29
30 **WHEREAS**, Target, Lowes, Meijer, Menards and other big box chains are using what is known
31 as the "Dark Store Theory" to argue that the assessed value of a new store in a thriving location should
32 be based on comparing their buildings to sales of vacant stores in abandoned locations for a different
33 market segment; and,

34
35 **WHEREAS**, the Indiana Legislature has on two occasions in the last two years overwhelmingly
36 passed legislation prohibiting assessors from valuing new big box stores the same as nearby abandoned
37 stores from a different market segment; and,

38
39 **WHEREAS**, the Michigan State House overwhelmingly passed similar legislation in May of
40 2016;

41
42 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors
43 hereby urges the Governor and State Legislature of Wisconsin to protect homeowners and main street
44 businesses from having even more of the property tax burden shifted to them by passing legislation
45 clarifying that:

- 46
47 1. Leases are appropriately factored into the valuation of leased properties; and,
48

1 2. When using the comparable sale method of valuation, assessors shall consider as
2 comparable only those sales within the same market segment exhibiting a similar highest
3 and best use rather than similarly sized but vacant properties in abandoned locations; and,
4

5 **BE IT FINALLY RESOLVED**, that the Dodge County Clerk is hereby authorized and
6 directed to transmit a copy of this Resolution to the Governor of the State of Wisconsin, all Wisconsin
7 State Legislators with a constituency within Dodge County, and the Wisconsin Counties Association.
8

9 All of which is respectfully submitted this 18th day of April, 2017.

Dodge County Executive Committee:

Russell Kottke

David Frohling

Donna Maly

Jeff Berres

MaryAnn Miller

Joseph Marsik

Dennis Schmidt

Dodge County Taxation Committee:

Jeff Berres

Dennis Schmidt

Ed Nelson

Cathy Houchin

Ed Benter