

# Valentine SNIPPETS of SALEM

## 98 - County Assessor and County Executive

### Contents:

0-222 County Assessor clippings, materials, maps, correspondence

223-261 County Executive clippings, materials, correspondence

Note: When each of these positions was created, there were substantial discussions on the topics. Not everyone of the County felt the need for specific positions. These clippings will offer the researcher the flavor of the time.

From the Magwitz Family Collection and Lois Family Collection

## 0-261 pages

### NOTE:

The materials herein were contributed by those of the area who wished that the history they have experienced be saved for the future generations. These may represent private documents as well as previously published articles and obituaries and images from their saved collections..

Researchers should also refer to the Digital archives at the SALEM COMMUNITY LIBRARY for more images in this collection or digital images of items photocopied in this booklet or related to the topic..

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REPORT TO KENOSHA COUNTY ASSESSOR  
STUDY COMMITTEE

Prepared by:

Bureau of Property Taxation  
Property & Special Tax Division  
Wisconsin Department of Revenue  
Madison, Wisconsin 53702

August 24, 1971

## THE ASSESSMENT PROCESS

An assessment is the act of valuing assessable property for the purpose of taxation. Since property owners are not required to notify the assessor of the existence of their property, the entire burden of discovering property for assessment purposes falls upon the assessor.

The burden of fair and equal treatment of all property owners also falls upon the assessor. For a single property owner to be treated equitably, the assessor must be sure that the assessed value of that single property was based upon the same standard of value that was used in making the assessment of all other properties.

The law requires that the assessor assess all property not exempt by law which has any real or marketable value. In order to make an assessment, therefore, the assessor must first know what this property is and how to distinguish it. He must know the difference between personal property and real estate and know the different classes of each.

### DUTIES OF ASSESSOR

Specifically a good assessment requires that each parcel of real estate be located, identified as taxable and valued at its true market value. In establishing the value the following steps must be carried out:

1. Study sales and other data for the area to establish market value of comparable properties.
  - a. By far the most reliable information as to the worth of different types and parcels of property can be obtained from the analysis and study of actual sales and transfers. Without such analysis and study, the assessor cannot hope to keep abreast of current market trends and will be poorly equipped to defend his assessments should he be called upon to do so.
2. Establish the fair market value of the property.
  - a. This includes:
    1. Pricing the land and land improvements;
    2. Pricing the buildings;
    3. Inspection of the interior of buildings;
    4. Verifying the description of the property;
    5. Locating and valuing the personal property.

2  
In certain cases where sales of comparable property are not plentiful such as manufacturing plants the assessor will (in addition to the steps above) inspect the income tax returns of the firm and attempt to establish the value of the property by capitalizing the income. The inspection of income tax returns is also helpful in establishing the value of personal property.

Once valued all property must be classified according to 7 classes of real estate and 13 classes of personal property and placed on the assessment roll. The uniformity of assessment level between real and personal property and between the classes in each is an indication of the quality of the assessments made by the assessor.

The assessor must be able to explain how he arrived at the assessment when asked to do so. This may be necessary by informal inquiry at the Board of Review. A good assessment depends on the ability of the assessor to clearly and simply explain his assessments.

In addition to this primary responsibility to discover and assess all taxable property, the assessment function includes several lesser tasks. A list of the annual duties of the assessor can be found in the appendix.

#### QUALIFICATION OF ASSESSOR

To successfully carry out the duties of the assessment function an assessor must be qualified in several areas. He should be familiar with property tax law and be aware of changes by the legislature or due to court cases. He should know enough about surveying to be able to use a tax map and describe property accurately. He needs to know certain aspects of architecture and structural engineering to appraise real estate improvements, of real estate management and sales practices to value urban land, and of soils and farming methods to appraise rural land. An understanding of the techniques of private appraisers is required to appraise some parcels of improved real estate and to defend assessments against complaining taxpayers. In the appraisal of personal property, familiarity with accounting is almost a necessity and a knowledge of purchasing techniques is helpful. And finally, experience in administration is needed wherever the assessor's office is large enough to create problems of internal organization and personnel management.

But knowledge is not the only requisite of a good assessor. Only slightly less important are his personality and character. He should be of unquestioned honesty and should inspire the trust and confidence of taxpayers. He should have a strong sense of duty and the energy to perform a difficult task.

PRESENT ASSESSMENT PROCESS  
IN KENOSHA COUNTY

The table below shows the manner in which assessors are chosen, the experience, age, and salary ranges and educational groups for the 12 local assessors in Kenosha County.

KENOSHA COUNTY LOCAL ASSESSOR DATA

| <u>DATA</u>                          | <u>ELECTED</u> | <u>APPOINTED</u> | <u>TOTAL</u> |
|--------------------------------------|----------------|------------------|--------------|
| Holds office as elected or appointed | 8              | 4                | 12           |
| Part time job                        | 8              | 2                | 10           |
| Full time job                        | 0              | 2                | 2            |
| Experience                           |                |                  |              |
| 5 or less years                      | * 5            | 2                | 7            |
| 6 - 10 years                         | 3              | 0                | 3            |
| 11 - 20 years                        | 0              | 2                | 2            |
| Over 20 years                        | 0              | 0                | 0            |
| Salaries                             |                |                  |              |
| \$501 - \$1000 annual salary         | 3              | 0                | 3            |
| \$1001 - \$2500 annual salary        | 4              | 0                | 4            |
| \$2501 - \$5000 annual salary        | 1              | 2                | 3            |
| Over \$5000 annual salary            | 0              | 2                | 2            |
| Education                            |                |                  |              |
| Grade School                         | 2              | 0                | 2            |
| High School                          | 4              | 0                | 4            |
| One or more years of college         | 1              | 3                | 4            |
| College Degree                       | 1              | 1                | 2            |
| Age                                  |                |                  |              |
| 25 - 34 years                        | 1              | 0                | 1            |
| 35 - 44 years                        | 2              | 2                | 4            |
| 45 - 54 years                        | 3              | 1                | 4            |
| 55 - 64 years                        | 2              | 1                | 3            |

\* 3 have only 1 year or less of experience

PRESENT ASSESSMENTS

One of the measures of good assessment is a comparison of the assessment level between real and personal property and between classes of real property. A good assessment would have all classes of property assessed at nearly the same ratio or percent of market value (preferably 100%).

The following table attempts to show the degree of uniformity of assessments in Kenosha County presently.

ASSESSMENT RATIO SPREAD

| <u>Number of Municipalities</u> | <u>Ratio of All Real Property</u> | <u>Lowest Ratio of Any Prop. Class</u> | <u>Highest Ratio of Any Prop. Class</u> |
|---------------------------------|-----------------------------------|--|---|
| 1                               | 100 - 124%                        | 113%                                   | 128%                                    |
| 6                               | 75 - 99%                          | 77%                                    | 98%                                     |
| 2                               | 50 - 74%                          | 56%                                    | 78%                                     |
| 1                               | 25 - 49%                          | 21%                                    | 27%                                     |
| 2                               | 0 - 24%                           | 13%                                    | 25%                                     |

PRESENT COST

According to the records available for the year 1970 the municipalities in Kenosha County spent \$151,778 for the assessment of property excluding revaluations.

During the last 10 years municipalities have spent an average of \$12,349 per year for revaluation projects or to hire expert help for the local assessor. See table in appendix - 10 year History of Assessment Costs in Kenosha County.

In addition to the municipal expenses the county spent an average of \$13,516 per year for assessment forms and tax listing services.

In summary the present system costs:

|                               |               |
|-------------------------------|---------------|
| Municipalities Annual Cost    | \$151,778     |
| Annual Cost of Revaluations   | 12,349        |
| County Tax Lister Forms, Etc. | <u>13,516</u> |
| Total Annual Cost             | \$177,643     |

5

## PROPOSED COUNTY ASSESSOR SYSTEM

The county assessor would replace the local assessors of Kenosha County's municipalities. The end product will be a completed and balanced assessment roll for each municipality, signed by the County Assessor and delivered either to the County or local Board of Review. The assessor and his staff will attend the Boards of Review. While the cost of the County Board of Review will be at county expense in the first instance, the law provides that all such costs and expenses will be an offset and charged back to the taxation districts served by the County Board of Review.

This proposal excludes all functions now performed by the County Tax Description Office, such as listing, mapping, assessment and tax roll forms, and other miscellaneous services or supplies furnished by the Tax Description Office or the County Clerk relating to Property Tax Administration. It also excludes preparation of tax rolls, distribution of tax notices and all functions related to tax collection performed by local and County Treasurers.

Section 70.99 of the Statutes requires one County Assessor to complete the revaluation of all taxation districts under his jurisdiction within four years. In effect this means that approximately one-fourth of the real property in the county must be revalued every year. Since personal property can and does fluctuate from year to year, all of the personal property accounts in the county must be worked annually. In addition, divisions of land, new construction, annexations, major remodeling projects or losses due to fire, wind, demolition and changes in exempt or taxable status must all be considered on an annual basis as they occur. The assessor would generally have very little control over the work load generated by the above type of activity and would need to put forth whatever effort was required in order to keep all assessments equitable.

A critical part of the office of the County Assessor will be the manner in which taxpayer requests for information or complaints are handled. These can be expected to increase as ever greater demands are being made upon the property tax. A successful program in such public relations effort would require prompt and courteous replies and information detailed and specific enough to meet the particular request or complaint.

The County Assessor will also be required to attend all boards of review whether county or local and give testimony to the Board which would defend and explain the contested assessment.

### ORGANIZATION OF ASSESSOR'S OFFICE

The Department of Revenue recommends that the County Assessor's Office be organized into three basic functions or units.

1. The real estate appraisal unit;
2. The personal property appraisal unit;
3. The clerical unit.

A suggested organizational chart is included in the appendix of this report.

To adequately staff the office we recommend:

- 1 County Assessor
- 1 Chief Appraiser (Deputy County Assessor)
- 9 Property Appraisers
- 4 Property Appraisal Technicians
- 4 Clerk Typists

19 Total Staff

A brief description of the duties of each unit or administrative position is:

County Assessor - This position will be responsible for the administrative duties and planning for the entire operation.

Chief Appraiser - This position directs the activities of the real estate appraisal unit and is responsible for the assessment of all real property in the county. In addition, he should act as Deputy County Assessor and have the same duties and responsibilities as the County Assessor in his absence.

Real Estate Unit - This unit will be responsible for completely revaluing all taxable real estate in 4 years and providing annual maintenance to maintain the assessment level of all property at 100%.

Personal Property Unit - The full value of taxable personal property in the county will be determined each year by this unit.

Clerical Unit - This unit will provide clerical support for the entire organization including typing, filing and clerical work associated with preparing assessment rolls.

Job descriptions for each type of position in the office have been developed as a more detailed description of the duties and can be used as announcements of job opportunities during recruitment. These descriptions are found in the appendix of this report.

#### NUMBER OF STAFF

In establishing the number of positions required to staff the office, the Department of Revenue has drawn on the experience of its own staff, records of performance by professional appraisal firms, the experience of Wisconsin city assessment offices such as Madison, Racine and Milwaukee and the experience of other states with an established county assessor system such as California and Oregon.

To arrive at the minimum staff required, the individual characteristics of the property to be assessed (full value and number of properties) and the different steps that make up the total assessment job were considered. In establishing the staff size recommended for Kenosha County the Department has used this detailed approach.

REAL PROPERTY ASSESSMENT UNIT

All real property is placed into 4 categories: Residential, Mercantile, Manufacturing, and Agricultural, Swamp and Forest Land. By applying the procedure previously mentioned the following daily work units per man per type of property were established:

- Residential - 4 improved properties per day;
- Mercantile - 2 improved properties per day;
- Manufacturing - 1/2 improved properties per day;
- Agricultural, Swamp and Forest - 2 improved properties per day

Our analysis of each type of property is as follows:

Residential Property - One man can appraise 4 improved residential parcels per day. Residential property represents 90% of the total properties in Kenosha County.

Mercantile and Manufacturing Properties - In our analysis of Kenosha County we found that the number of improved mercantile and manufacturing properties represent 6% of the total number of properties. Considering the various types of commercial and industrial property in the county, one man could assess two commercial properties or one-half manufacturing properties per day. Factors that must be considered in addition to those for residential property are: income tax returns must be analyzed for application of the income approach and there may be one or more buildings to be priced under the cost approach.

Agricultural Properties - There is a total of 1,310 improved agricultural properties in Kenosha County and approximately 134,731 acres of agricultural land. This parcel count shows that the average improved farm is approximately 103 acres including any swamp or forest land. One man can completely assess two farms per day. The appraiser must actually walk the land, value the land by use of aerial photographs, soil maps and sales data and measure, list and price all of the out buildings in addition to the house on each farm.

In addition to the revaluation work, 2.5 man years will be required to accomplish the annual maintenance of property (assess new construction and maintain previously revalued districts at 100% of full value).

Using the work units established, the number of man years needed per year for real property appraisal is:

|                    |                              |
|--------------------|------------------------------|
| revaluation work   | 9.67 ave. man years per year |
| annual maintenance | <u>2.56 man years</u>        |
| TOTAL              | 12.17 man years              |

By using the Chief Appraiser as a working supervisor the real property appraisal unit will require 12 positions.

PERSONAL PROPERTY ASSESSMENT UNIT

There are 3,292 personal property accounts in Kenosha County which include farm, commercial, manufacturing and other accounts. Generally one appraiser can handle about 2,400 personal property accounts per year. On this basis, a minimum of 1½ man years would be required. However, it is recommended that the personal property unit be staffed with 2 appraisers as any surplus time available would be utilized each year in the listing, grading, and valuing of livestock on the farms.

CLERICAL UNIT

Four clerical positions are recommended. These positions would be flexible to the extent that they could be assigned to any clerical duties as determined by the work load at a particular time. Under normal circumstances it is proposed 3 positions would be in support of the real estate section and 1 position in support of the personal property section.

SALARIES

RECOMMENDED MONTHLY SALARY RANGES

| <u>Employee</u>  | <u>Hiring Range</u> | <u>Add This Amount<br/>To Starting Salary<br/>To Obtain Maximum</u> |
|--|---------------------|---|
| County Assessor  | \$1,450 - \$1,600   | \$225   |
| Chief Real Estate Appraiser<br>(Also designated Deputy Assessor) | 1,175 - 1,325       | 200   |
| Property Appraiser (Senior)                                      | 1,050 - 1,200       | 175   |
| Property Appraiser   | 925 - 1,075         | 175   |
| Appraisal Technician   | 700 - 850           | 150   |
| Clerk Typist   | 425 - 525           | 100   |

In establishing the salary ranges recommended in this report the Department of Revenue consulted the State Bureau of Personnel. The Bureau has established the ranges by carefully studying the existing salaries paid for comparable work in the county while recognizing the pay level necessary to attract trained and experienced personnel. The salaries paid to local assessors in the county are of very little help because many of the positions are part time. As a result pay for other professional skills have been reviewed in establishing the pay ranges. In Kenosha County we found the City of Kenosha pays the Director of Public Works \$1,464 - \$1,684 per month and the City Engineer \$1,252 - \$1,452 per month. From the positions in county government requiring professional training and experience, we found that the County Judge received \$1,875 per month, the District Attorney receives \$1,542 per month and the County Director of Social Services receives \$1,430 per month.

Both local and county government units are paying clerk typists approximately \$475 per month.

ANNUAL BUDGET

By converting our proposed staff and work plan for the Kenosha County Assessor System into dollars the following summary by type of expenditure represents our estimate of the annual cost.

| Kenosha County Assessor's Budget        | Initial<br>Year | Subsequent<br>Years |
|---|-----------------|---------------------|
| Personal Services:                      |                 |                     |
| Salaries                                | \$204,300       | \$204,300           |
| Fringe Benefits                         | 38,849          | 38,849              |
| Supporting Expenses:                    |                 |                     |
| Travel                                  | 8,028           | 8,028               |
| Telephone                               | 720             | 720                 |
| Postage                                 | 1,338           | 1,338               |
| Rent - Office Space                     | 8,160           | 8,160               |
| Rent - Office Equipment                 | 120             | 120                 |
| Maintenance & Repair - Office Equipment | - 0 -           | 452                 |
| Memberships and Subscriptions           | 227             | 227                 |
| Other:                                  |                 |                     |
| Printing                                | 265             | 265                 |
| Office Supplies                         | 400             | 300                 |
| Other Supplies and Materials            | 765             | 578                 |
| Capital Outlay                          | 13,323          | - 0 -               |
| TOTALS                                  | \$276,495       | \$263,337           |

This proposed budget has been prepared by itemizing each type of expenditure. The detailed itemization of supporting expenses can be found in the appendix. Personal services represents the largest single expenditure and for budgeting purposes we have used the midpoint of the suggested hiring ranges. Fringe benefits are based on information received from Kenosha County.

PERSONAL SERVICES AND FRINGE BENEFITS  
Used In The Proposed Budget

| Position                         | Monthly<br>Salary | Annual<br>Salary | Fringe<br>Benefits |
|----------------------------------|-------------------|------------------|--------------------|
| 1 County Assessor                | \$1,525           | \$18,300         | \$ 2,838           |
| 1 Chief Appraiser                | 1,250             | 15,000           | 2,502              |
| 2 Property Appraisers (Senior)   | 1,125             | 27,000           | 4,696              |
| 7 Property Appraisers            | 1,000             | 84,000           | 15,365             |
| 4 Property Appraisal Technicians | 775               | 37,200           | 7,680              |
| 4 Clerk Typists                  | 475               | 22,800           | 5,768              |
| TOTALS                           |                   | \$204,300        | \$38,849           |

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### IMPLEMENTATION

The implementation of a county assessor system requires careful timing. The first step requires the entire county board to pass a resolution by a 2/3 majority establishing the system in that county. A proposed model resolution can be found in the appendix.

After passage of a resolution or ordinance establishing the office of county assessor, the chairman of the county board with approval of the county board, may appoint a county assessor from a list of candidates who have passed a comprehensive examination related to the work of a county assessor. The State Bureau of Personnel is willing to conduct such an examination for a county and this Department recommends that you ask them to do so.

A county assessor may hire any person who was a town, village or city assessor or any person on the town, village or city assessing staff, including clerical help, without an examination. He must give preference to those having 8 or more years of assessment or clerical work experience. All persons hired without an examination must successfully pass a civil service examination within 3 years after employment unless they were previously under civil service. All other persons must first pass an examination given by the State Bureau of Personnel before they can be employed by the County Assessor.

### PROCEDURE

A sequence of events showing the steps necessary to establish the county assessor system is listed below. The assessor and his staff should be hired and working by January 1 of the first assessment year. This will give them approximately 6 months before they have to turn over the assessment rolls.

#### Event

1. Establishment of County Assessor by 2/3 majority vote of County Board
2. Contact State Bureau of Personnel for conduct of examinations
3. Examination(s) for position of County Assessor and staff
4. Arrange for space and equipment
5. Selection of County Assessor
6. County Assessor begins work
7. County Assessor selects staff
8. Capital equipment delivered
9. Staff begins work
10. Books and records of local assessor collected to County Assessor's Office
11. Completed assessment roll for 1972 delivered to local clerks

COST COMPARISON

The cost of administering a county assessor system compared to the present cost shows a net increase of \$99,210.

| <u>Present System</u>                      |               | <u>Proposed County Assessor System</u> |               |
|--|---------------|--|---------------|
| Present Municipal Cost                     | \$151,778     | Proposed County Assessor Budget        | \$263,33      |
| Estimated Annual Average Reassessment Cost | 12,349        |  |               |
| County Tax Lister, Forms Etc.              | <u>13,516</u> | County Tax Lister, Forms Etc.          | <u>13,516</u> |
| TOTAL COST                                 | \$177,643     |  | \$276,853     |

Comparing the percent of the total property tax levy spent to administer the assessment process shows that presently the total spent \$177,643, is 0.58 % of the total property tax levy. The cost of the county assessor as proposed by the department would be .91% of the total levy. By assuming all of the costs of assessment the county's full value tax rate would have increased from \$6.76/\$1,000 full value in 1970 to \$7.06/\$1,000. Of course local tax rates would decrease according to the amount each is now spending for assessment.

While cost comparisons should be made there is no way to establish the value of a fair and equitable assessment of all property. Unlike most other taxes whose rates are fixed and as a consequence a better job yields more revenue, the property tax is designed to yield only the amount of money required regardless of how fairly the burden is spread between types and classes of property. The cost of a good assessment stays the same no matter how high or low the tax rate.

CONCLUSION

In this report the Department of Revenue has listed the fundamentals of a good assessment system, described the present system in Kenosha County and provided a plan for a county assessor system in Kenosha County.

The legislature authorized the optional County Assessor by Chapter 433, Laws of 1969. The law, although amended in passage, was originally recommended by the Tarr Task Force. This study group placed great emphasis on strengthening county government.

The Task Force noting that Wisconsin had an extremely large number of assessment districts (1837), and many part time assessors, felt a change had to be made in our present assessment system. It recommended that Wisconsin should have professional full time assessors but with a large enough area to support the position. Keeping in mind Wisconsin's tradition of local government control, the Tarr Task Force recommended that assessments should be handled by the county.

12

The legislature agreed that a change was needed in the administration of the property tax but instead of a mandatory county assessor as provided in the original bill, Chapter 433 provided for an optional county assessor. It was the legislature's belief that if counties were given the opportunity they would voluntarily adopt the county assessor plan.

Admittedly the cost of the new system is \$99,200 more than the cost of the present local assessment system. However, the overall quality of assessments would improve immeasurably. In addition, the citizens of Kenosha County would be assured that assessment of property would be handled by full time professional personnel just as is now done for public welfare, highways and law enforcement.

13

7-20-72 local cost \$32,300.00 plus 6 full time for city dept.  
estimate 276,000.00 1<sup>st</sup> yr. county keeping to 265,000.00 perhaps

8-2-72 all city employees "come aboard" provided out of  
municipal Bldg. - free space for other important needs.  
Assessors I 733,000 & 833,000 Assessor II 853,000 & 953,000 \$ 923,000 & 1,063,000

8-10-72 estimate of this need 19 persons  
compared to 6 city 1 full 1/2 clerical former & P. Prairie  
part time 6 former & 3 villages

Re. ~~select~~ to former 1st yr. villages & part city 2nd yr  
rest of city 3rd & 4th yr.

8-17-72 brigantine

8-16-72 salary 16 to 18,000.00

10-4-72 Bond refuser injunction

11-29-72 Virginia salary 17,500.00 was \$13,492.00 in P.R.  
off of exp & 18 (12-29-72)

2-5-73 was city computer

1-16-73 appeal

2-7-73 Prepare city data processing bonds assessing  
telling & tax collection for entire county  
Eliminate tax trailer from Lambert (53,000 parcel)  
replace with 2 clerk-typists

8-8-73 Post statement on survey 757,000 - pay for 6 assessments

8-31-73 Social Security Review out.

10-2-74 Start update to assessment Plan

REPORT TO KENOSHA COUNTY ASSESSOR  
STUDY COMMITTEE

Prepared by:

Bureau of Property Taxation  
Property & Special Tax Division  
Wisconsin Department of Revenue  
Madison, Wisconsin 53702

15  
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    5. Locating and valuing the personal property.

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But knowledge is not the only requisite of a good assessor. Only slightly less important are his personality and character. He should be of unquestioned honesty and should inspire the trust and confidence of taxpayers. He should have a strong sense of duty and the energy to perform a difficult task.

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IN KENOSHA COUNTY

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|--------------------------------------|----------------|------------------|--------------|
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| Part time job                        | 8              | 2                | 10           |
| Full time job                        | 0              | 2                | 2            |
| Experience                           |                |                  |              |
| 5 or less years                      | * 5            | 2                | 7            |
| 6 - 10 years                         | 3              | 0                | 3            |
| 11 - 20 years                        | 0              | 2                | 2            |
| Over 20 years                        | 0              | 0                | 0            |
| Salaries                             |                |                  |              |
| \$501 - \$1000 annual salary         | 3              | 0                | 3            |
| \$1001 - \$2500 annual salary        | 4              | 0                | 4            |
| \$2501 - \$5000 annual salary        | 1              | 2                | 3            |
| Over \$5000 annual salary            | 0              | 2                | 2            |
| Education                            |                |                  |              |
| Grade School                         | 2              | 0                | 2            |
| High School                          | 4              | 0                | 4            |
| One or more years of college         | 1              | 3                | 4            |
| College Degree                       | 1              | 1                | 2            |
| Age                                  |                |                  |              |
| 25 - 34 years                        | 1              | 0                | 1            |
| 35 - 44 years                        | 2              | 2                | 4            |
| 45 - 54 years                        | 3              | 1                | 4            |
| 55 - 64 years                        | 2              | 1                | 3            |

\* 3 have only 1 year or less of experience

PRESENT ASSESSMENTS

One of the measures of good assessment is a comparison of the assessment level between real and personal property and between classes of real property. A good assessment would have all classes of property assessed at nearly the same ratio or percent of market value (preferably 100%).

18

Kenosha County presently.

ASSESSMENT RATIO SPREAD

| <u>Number of<br/>Municipalities</u> | <u>Ratio of All<br/>Real Property</u> | <u>Lowest Ratio of<br/>Any Prop. Class</u> | <u>Highest Ratio of<br/>Any Prop. Class</u> |
|-------------------------------------|---------------------------------------|--|---|
| 1                                   | 100 - 124%                            | 113%                                       | 128%  |
| 6                                   | 75 - 99%                              | 77%  | 98%   |
| 2                                   | 50 - 74%                              | 56%  | 78%   |
| 1                                   | 25 - 49%                              | 21%  | 27%   |
| 2                                   | 0 - 24%                               | 13%  | 25%   |

PRESENT COST

According to the records available for the year 1970 the municipalities in Kenosha County spent \$151,778 for the assessment of property excluding revaluations.

During the last 10 years municipalities have spent an average of \$12,349 per year for revaluation projects or to hire expert help for the local assessor. See table in appendix - 10 year History of Assessment Costs in Kenosha County.

In addition to the municipal expenses the county spent an average of \$13,516 per year for assessment forms and tax listing services.

In summary the present system costs:

|                               |               |
|-------------------------------|---------------|
| Municipalities Annual Cost    | \$151,778     |
| Annual Cost of Revaluations   | 12,349        |
| County Tax Lister Forms, Etc. | <u>13,516</u> |
| Total Annual Cost             | \$177,643     |

## PROPOSED COUNTY ASSESSOR SYSTEM

The county assessor would replace the local assessors of Kenosha County's municipalities. The end product will be a completed and balanced assessment roll for each municipality, signed by the County Assessor and delivered either to the County or local Board of Review. The assessor and his staff will attend the Boards of Review. While the cost of the County Board of Review will be at county expense in the first instance, the law provides that all such costs and expenses will be an offset and charged back to the taxation districts served by the County Board of Review.

This proposal excludes all functions now performed by the County Tax Description Office, such as listing, mapping, assessment and tax roll forms, and other miscellaneous services or supplies furnished by the Tax Description Office or the County Clerk relating to Property Tax Administration. It also excludes preparation of tax rolls, distribution of tax notices and all functions related to tax collection performed by local and County Treasurers.

Section 70.99 of the Statutes requires one County Assessor to complete the revaluation of all taxation districts under his jurisdiction within four years. In effect this means that approximately one-fourth of the real property in the county must be revalued every year. Since personal property can and does fluctuate from year to year, all of the personal property accounts in the county must be worked annually. In addition, divisions of land, new construction, annexations, major remodeling projects or losses due to fire, wind, demolition and changes in exempt or taxable status must all be considered on an annual basis as they occur. The assessor would generally have very little control over the work load generated by the above type of activity and would need to put forth whatever effort was required in order to keep all assessments equitable.

A critical part of the office of the County Assessor will be the manner in which taxpayer requests for information or complaints are handled. These can be expected to increase as ever greater demands are being made upon the property tax. A successful program in such public relations effort would require prompt and courteous replies and information detailed and specific enough to meet the particular request or complaint.

The County Assessor will also be required to attend all boards of review whether county or local and give testimony to the Board which would defend and explain the contested assessment.

### ORGANIZATION OF ASSESSOR'S OFFICE

The Department of Revenue recommends that the County Assessor's Office be organized into three basic functions or units.

1. The real estate appraisal unit;
2. The personal property appraisal unit;
3. The clerical unit.

20

A suggested organizational chart is included in the appendix of this report.

To adequately staff the office we recommend:

- 1 County Assessor
- 1 Chief Appraiser (Deputy County Assessor)
- 9 Property Appraisers
- 4 Property Appraisal Technicians
- 4 Clerk Typists

19 Total Staff

A brief description of the duties of each unit or administrative position is:

County Assessor - This position will be responsible for the administrative duties and planning for the entire operation.

Chief Appraiser - This position directs the activities of the real estate appraisal unit and is responsible for the assessment of all real property in the county. In addition, he should act as Deputy County Assessor and have the same duties and responsibilities as the County Assessor in his absence.

Real Estate Unit - This unit will be responsible for completely revaluing all taxable real estate in 4 years and providing annual maintenance to maintain the assessment level of all property at 100%.

Personal Property Unit - The full value of taxable personal property in the county will be determined each year by this unit.

Clerical Unit - This unit will provide clerical support for the entire organization including typing, filing and clerical work associated with preparing assessment rolls.

Job descriptions for each type of position in the office have been developed as a more detailed description of the duties and can be used as announcements of job opportunities during recruitment. These descriptions are found in the appendix of this report.

#### NUMBER OF STAFF

In establishing the number of positions required to staff the office, the Department of Revenue has drawn on the experience of its own staff, records of performance by professional appraisal firms, the experience of Wisconsin city assessment offices such as Madison, Racine and Milwaukee and the experience of other states with an established county assessor system such as California and Oregon.

To arrive at the minimum staff required, the individual characteristics of the property to be assessed (full value and number of properties) and the different steps that make up the total assessment job were considered. In establishing the staff size recommended for Kenosha County the Department has used this detailed approach.

REAL PROPERTY ASSESSMENT UNIT

All real property is placed into 4 categories: Residential, Mercantile, Manufacturing, and Agricultural, Swamp and Forest Land. By applying the procedure previously mentioned the following daily work units per man per type of property were established:

- Residential - 4 improved properties per day;
- Mercantile - 2 improved properties per day;
- Manufacturing - 1/2 improved properties per day;
- Agricultural, Swamp and Forest - 2 improved properties per day

Our analysis of each type of property is as follows:

Residential Property - One man can appraise 4 improved residential parcels per day. Residential property represents 90% of the total properties in Kenosha County.

Mercantile and Manufacturing Properties - In our analysis of Kenosha County we found that the number of improved mercantile and manufacturing properties represent 6% of the total number of properties. Considering the various types of commercial and industrial property in the county, one man could assess two commercial properties or one-half manufacturing properties per day. Factors that must be considered in addition to those for residential property are: income tax returns must be analyzed for application of the income approach and there may be one or more buildings to be priced under the cost approach.

Agricultural Properties - There is a total of 1,310 improved agricultural properties in Kenosha County and approximately 134,731 acres of agricultural land. This parcel count shows that the average improved farm is approximately 103 acres including any swamp or forest land. One man can completely assess two farms per day. The appraiser must actually walk the land, value the land by use of aerial photographs, soil maps and sales data and measure, list and price all of the out buildings in addition to the house on each farm.

In addition to the revaluation work, 2.5 man years will be required to accomplish the annual maintenance of property (assess new construction and maintain previously revalued districts at 100% of full value).

Using the work units established, the number of man years needed per year for real property appraisal is:

|                    |                              |
|--------------------|------------------------------|
| revaluation work   | 9.67 ave. man years per year |
| annual maintenance | <u>2.50</u> man years        |
| TOTAL              | 12.17 man years              |

By using the Chief Appraiser as a working supervisor the real property appraisal unit will require 12 positions.

22

PERSONAL PROPERTY ASSESSMENT UNIT

There are 3,292 personal property accounts in Kenosha County which include farm, commercial, manufacturing and other accounts. Generally one appraiser can handle about 2,400 personal property accounts per year. On this basis, a minimum of 1½ man years would be required. However, it is recommended that the personal property unit be staffed with 2 appraisers as any surplus time available would be utilized each year in the listing, grading, and valuing of livestock on the farms.

CLERICAL UNIT

Four clerical positions are recommended. These positions would be flexible to the extent that they could be assigned to any clerical duties as determined by the work load at a particular time. Under normal circumstances it is proposed 3 positions would be in support of the real estate section and 1 position in support of the personal property section.

SALARIES

RECOMMENDED MONTHLY SALARY RANGES

| <u>Employee</u>  | <u>Hiring Range</u> | <u>Add This Amount<br/>To Starting Salary<br/>To Obtain Maximum</u> |
|--|---------------------|---|
| County Assessor  | \$1,450 - \$1,600   | \$225   |
| Chief Real Estate Appraiser<br>(Also designated Deputy Assessor) | 1,175 - 1,325       | 200   |
| Property Appraiser (Senior)                                      | 1,050 - 1,200       | 175   |
| Property Appraiser   | 925 - 1,075         | 175   |
| Appraisal Technician   | 700 - 850           | 150   |
| Clerk Typist   | 425 - 525           | 100   |

In establishing the salary ranges recommended in this report the Department of Revenue consulted the State Bureau of Personnel. The Bureau has established the ranges by carefully studying the existing salaries paid for comparable work in the county while recognizing the pay level necessary to attract trained and experienced personnel. The salaries paid to local assessors in the county are of very little help because many of the positions are part time. As a result pay for other professional skills have been reviewed in establishing the pay ranges. In Kenosha County we found the City of Kenosha pays the Director of Public Works \$1,484 - \$1,684 per month and the City Engineer \$1,252 - \$1,452 per month. From the positions in county government requiring professional training and experience, we found that the County Judge received \$1,875 per month, the District Attorney receives \$1,542 per month and the County Director of Social Services receives \$1,430 per month.

Both local and county government units are paying clerk typists approximately \$475 per month.

ANNUAL BUDGET

By converting our proposed staff and work plan for the Kenosha County Assessor System into dollars the following summary by type of expenditure represents our estimate of the annual cost.

| Kenosha County Assessor's Budget        | Initial Year  | Subsequent Years |
|---|---------------|------------------|
| Personal Services:                      |               |                  |
| Salaries                                | \$204,300     | \$204,300        |
| Fringe Benefits                         | 38,849        | 38,849           |
| Supporting Expenses:                    |               |                  |
| Travel                                  | 8,028         | 8,028            |
| Telephone                               | 720           | 720              |
| Postage                                 | 1,338         | 1,338            |
| Rent - Office Space                     | 8,160         | 8,160            |
| Rent - Office Equipment                 | 120           | 120              |
| Maintenance & Repair - Office Equipment | - 0 -         | 452              |
| Memberships and Subscriptions           | 227           | 227              |
| Other:                                  |               |                  |
| Printing                                | 265           | 265              |
| Office Supplies                         | 400           | 300              |
| Other Supplies and Materials            | 765           | 578              |
| Capital Outlay                          | <u>13,323</u> | <u>- 0 -</u>     |
| TOTALS                                  | \$276,495     | \$263,337        |

This proposed budget has been prepared by itemizing each type of expenditure. The detailed itemization of supporting expenses can be found in the appendix. Personal services represents the largest single expenditure and for budgeting purposes we have used the midpoint of the suggested hiring ranges. Fringe benefits are based on information received from Kenosha County.

PERSONAL SERVICES AND FRINGE BENEFITS  
Used In The Proposed Budget

| Position                         | Monthly Salary | Annual Salary | Fringe Benefits |
|----------------------------------|----------------|---------------|-----------------|
| 1 County Assessor                | \$1,525        | \$18,300      | \$ 2,838        |
| 1 Chief Appraiser                | 1,250          | 15,000        | 2,502           |
| 2 Property Appraisers (Senior)   | 1,125          | 27,000        | 4,696           |
| 7 Property Appraisers            | 1,000          | 84,000        | 15,365          |
| 4 Property Appraisal Technicians | 775            | 37,200        | 7,680           |
| 4 Clerk Typists                  | 475            | <u>22,800</u> | <u>5,768</u>    |
| TOTALS                           |                | \$204,300     | \$38,849        |

## IMPLEMENTATION

The implementation of a county assessor system requires careful timing. The first step requires the entire county board to pass a resolution by a 2/3 majority establishing the system in that county. A proposed model resolution can be found in the appendix.

After passage of a resolution or ordinance establishing the office of county assessor, the chairman of the county board with approval of the county board, may appoint a county assessor from a list of candidates who have passed a comprehensive examination related to the work of a county assessor. The State Bureau of Personnel is willing to conduct such an examination for a county and this Department recommends that you ask them to do so.

A county assessor may hire any person who was a town, village or city assessor or any person on the town, village or city assessing staff, including clerical help, without an examination. He must give preference to those having 8 or more years of assessment or clerical work experience. All persons hired without an examination must successfully pass a civil service examination within 3 years after employment unless they were previously under civil service. All other persons must first pass an examination given by the State Bureau of Personnel before they can be employed by the County Assessor.

## PROCEDURE

A sequence of events showing the steps necessary to establish the county assessor system is listed below. The assessor and his staff should be hired and working by January 1 of the first assessment year. This will give them approximately 6 months before they have to turn over the assessment rolls.

|     | <u>Event</u>  |
|-----|---|
| 1.  | Establishment of County Assessor by 2/3 majority vote of County Board     |
| 2.  | Contact State Bureau of Personnel for conduct of examinations             |
| 3.  | Examination(s) for position of County Assessor and staff                  |
| 4.  | Arrange for space and equipment   |
| 5.  | Selection of County Assessor  |
| 6.  | County Assessor begins work   |
| 7.  | County Assessor selects staff   |
| 8.  | Capital equipment delivered   |
| 9.  | Staff begins work   |
| 10. | Books and records of local assessor collected to County Assessor's Office |
| 11. | Completed assessment roll for 1972 delivered to local clerks              |

25

COST COMPARISON

The cost of administering a county assessor system compared to the present cost shows a net increase of \$99,210.

| <u>Present System</u>                      |               | <u>Proposed County Assessor System</u> |               |
|--|---------------|--|---------------|
| Present Municipal Cost                     | \$151,778     | Proposed County Assessor Budget        | \$263,330     |
| Estimated Annual Average Reassessment Cost | 12,349        |  |               |
| County Tax Lister, Forms Etc.              | <u>13,516</u> | County Tax Lister, Forms Etc.          | <u>13,516</u> |
| TOTAL COST                                 | \$177,643     |  | \$276,850     |

Comparing the percent of the total property tax levy spent to administer the assessment process shows that presently the total spent \$177,643, is 0.58 % of the total property tax levy. The cost of the county assessor as proposed by the department would be .91% of the total levy. By assuming all of the costs of assessment the county's full value tax rate would have increased from \$6.76/\$1,000 full value in 1970 to \$7.06/\$1,000. Of course local tax rates would decrease according to the amount each is now spending for assessment.

While cost comparisons should be made there is no way to establish the value of a fair and equitable assessment of all property. Unlike most other taxes whose rates are fixed and as a consequence a better job yields more revenue, the property tax is designed to yield only the amount of money required regardless of how fairly the burden is spread between types and classes of property. The cost of a good assessment stays the same no matter how high or low the tax rate.

CONCLUSION

In this report the Department of Revenue has listed the fundamentals of a good assessment system, described the present system in Kenosha County and provided a plan for a county assessor system in Kenosha County.

The legislature authorized the optional County Assessor by Chapter 433, Laws of 1969. The law, although amended in passage, was originally recommended by the Tarr Task Force. This study group placed great emphasis on strengthening county government.

26  
The Task Force noting that Wisconsin had an extremely large number of assessment districts (1837), and many part time assessors, felt a change had to be made in our present assessment system. It recommended that Wisconsin should have professional full time assessors but with a large enough area to support the position. Keeping in mind Wisconsin's tradition of local government control, the Tarr Task Force recommended that assessments should be handled by the county

The legislature agreed that a change was needed in the administration of the property tax but instead of a mandatory county assessor as provided in the original bill, Chapter 433 provided for an optional county assessor. It was the legislature's belief that if counties were given the opportunity they would voluntarily adopt the county assessor plan.

Admittedly the cost of the new system is \$99,200 more than the cost of the present local assessment system. However, the overall quality of assessments would improve immeasurably. In addition, the citizens of Kenosha County would be assured that assessment of property would be handled by full time professional personnel just as is now done for public welfare, highways and law enforcement.

27

## Taxpayers complain

# And the assessor explains

By JAMES ROHDE  
Kenosha News Staff Writer

PADDOCK LAKE — A group of 66 concerned taxpayers turned out for last night's first meeting on "property taxation and land use problems" held at Central High School.

The meetings, scheduled to continue on March 9 and 16, are being held to give people a better understanding of the current property assessment procedures, tax structure, the effect of land use and legislation currently under consideration.

Last night's main speaker, Robert Wood, district supervisor of assessments, Milwaukee, spoke on the subject of assessments, appeals and equalization.

He explained that the assessment is the value placed on property by the assessor and should relate to the market value as of May 1 of any given year.

"Although it's an impossible task for the assessor to make a complete review and update assessments annually, he does have the authority by law," Wood said.

He said that most taxpayers feel it's the assessor who raises their taxes when actually it's the tax levying bodies that raise the taxes (state, county, school district and local municipality).

"The assessor provides the means for collecting taxes which are distributed to the tax levying bodies. The only time an assessor is responsible for a property owner's high tax is if the property is overassessed," Wood explained.

In regard to a question regarding the qualifications of an assessor, Wood told the group that an elected assessor needs only to meet the election requirements, while appointed assessors must meet the qualifications set by the local governing body.

"You're very fortunate here in Kenosha County. You have assessors here who are as good or better than any found in the state," Wood remarked.

In regard to another question concerning what Wood would do to correct the job done by a poor

assessor, he explained that he has no authority to tell an assessor what he has to do.

"We could start action for his removal if we had proof of fraudulent assessing," he said.

In regard to a question of horses being exempt from personal property tax, Wood explained that they're still exempt according to the statutes and that it would take action by the legislature to remove them from the exemption list.

On the subject of appeals, Wood explained the procedures for a property owner to appeal his assessment during the annual board of review held by each municipality on the second Monday in July.

He explained that an objection must be filed in writing prior to the board of review unless the requirement is waived by the local board.

"In order to have the property assessment lowered, you must prove to the board that your property is assessed over the value of comparable property in your municipality," Wood informed the group. "The board of review has the power to overrule the assessor," he added.

Other appeals open to taxpayers are:

—The circuit court, providing the appeal is made within 90 days of the meeting of the board of review.

—The Wisconsin Department of Revenue, providing the appeal is made in writing within 20 days of the adjournment of the board of review and the department has time to render a decision on or before Nov. 1.

—To the local municipality providing taxes were paid in full by Jan. 10; they were paid under protest; and a claim was made for the excess taxes due to the overassessment.

"If the claim is denied by your local government, you can start court action within 30 days of the decision. If you don't get a decision from your local board, then you have 90 days in which to start court action," Wood remarked. "Whatever action you take, you must first appear before your local board of review."

Wood just touched on the subject of equalization due to the lateness of the meeting. He explained that Wisconsin taxpayers have a dual system of equalization, with one made by the local assessor and the other by the bureau of taxation.

He explained that although each municipality may be taxing at different percentages, the bureau sets the equalization at 100 per cent for all municipalities by analyzing sales from previous years with the assessment on the properties.

One taxpayer then asked if the assessments would be any different under the county wide assessing plan which is now being pushed.

"The remark is always made that the rural area isn't paying its share," he said.

Wood replied that the bureau sets the 100 per cent equalization for all municipalities in regard to the collection of taxes for the county and state, so that under a countywide assessing plan, the assessments would still be the same.

"As far as we're concerned, we feel everyone is paying their fair share," Wood said.

Also on last night's agenda was a short explanation of the county budget and proportion allocated to various services by County Clerk Ed Wavro.

He explained that 80 per cent of the county budget goes for law and order, institutions, public welfare and social services.

Prior to the start of the meeting, Roy Kreuscher, Farm

Bureau president and Earl Hollister, Bristol town chairman and county board supervisor, were asked to give their views on the taxation problems in Kenosha County.

Kreuscher said the reason for the increasing taxes is that the public is always demanding better schools, teachers, police protection, fire protection, sewers and water. "We never ask for less services," he said, "we're always asking for more which always increases the taxes."

Hollister agreed that the demands for more services was the cause for increasing taxes. He also questioned agricultural assessments as well as personal property taxes, which he said are the most unfair and should be changed.

"We're going to tax ourselves out of existence unless we stop asking for more services and the government isn't so anxious to provide them," Hollister said.

The meetings are being presented under the sponsorship of the Kenosha County University Extension office and the Kenosha County Farm Bureau. Next week's meeting will go into the subject of the relation of property tax to land use, agriculture and urbanization.

## Countywide assessor system before board

A second attempt to adopt a countywide assessor system will come before the County Board Tuesday night.

Board chairman Peter Marshall said today, "It looks very favorable."

A similar resolution was introduced more than a year ago but received only token support following several discussion sessions. Rural opposition to the move was strong and the matter never came to a vote.

This time around, the measure remains the same but Marshall said he is confident of more support. A two-thirds vote, 18, is needed for adoption.

The first reading of the ordinance will be held at the 7:30 p.m. board meeting Tuesday in the third floor of the Courthouse. The second and final

reading would come at the August 1 board meeting at which Marshall said several states assessing department officials would explain the proposal in detail.

The ordinance proposes setting up a countywide assessing department which would eliminate assessor's posts in all three villages, the eight townships, and in the city of Kenosha. All assessing would be done by a central staff.

Counties were permitted by the 1969 Legislature to establish countywide zoning, but so far none has done so. Kenosha County could establish a statewide first if it adopts the proposal. Other counties are considering adoption of the plan.

If adopted, the assessor's office would be created and in full operation by Jan. 1, in time to affect assessments for property taxes payable in 1974.

A long agenda faces the board Tuesday. Two ordinances are up for final readings. One would permit the Sheriff to tow away any vehicle, trailer or mobile home if it appears abandoned for 48 hours anywhere in the county, on public or private property or roads.

If the vehicle appears to be of little value, deputies can junk it. If it appears worth \$100, it would be kept for 14 days before being junked. Anyone who so abandons any vehicle could be fined from \$10 to \$200 or up to 60 days in jail.

A disorderly conduct ordinance provides fines of up to \$200 or 90 days for offenses in all unincorporated areas; up to \$50 or 30 days for drunkenness, and \$100 or six months for habitual drunkenness.

The very broad language in the ordinance prohibits loudness, noisiness, abusive or obscene language, trespassing, loitering, or insulting remarks among other items subject to the penalties.

## Raps county assessor plan

SALEM — Opposition to the proposed county wide assessor plan was voiced by Salem town chairman Maurice Lake yesterday.

Lake sharply criticized the proposal to replace all Kenosha County municipalities' assessors with one county assessor. He said the report by the Wisconsin Department of Revenue presented to the County Board favors the plan and is an illustration of big government's over-all plan to destroy local government and local control over taxes.

"Every day our town citizens complain to us about their property taxes, and we explain that Salem as well as other municipalities levies no such tax. The property tax is imposed by the

county and state to pay the increasing cost of those bigger governments.

"The only control Salem has over property taxes is in the assessment phase," Lake said.

He added that the total cost of all local assessors in Kenosha County is now approximately \$32,300, which does not include the cost of six full time assessors in the City of Kenosha.

Under the proposal now being considered by the County Board, the estimated cost for the first year is \$276,000 dropping to \$265,000 for subsequent years.

"Experience teaches us that every time bigger government takes away a function previously performed by local government, the cost is many times

greater, the service is less effective and the voters lose all control of the function," he commented.

"Under the present town assessor system, our citizens have the right to appear before the board of review concerning their assessments by town officials, who are personally acquainted with their problems," he said.

The proposed county assessor would obviously lack this experience and could be expected to demonstrate this indifference to local property owners, Lake added.

He said that county-wide zoning ordinances have already decreased, if not destroyed, property values in the rural townships of the county.

SOME UNANSWERED QUESTIONS ON COUNTY ASSESSING!

On Tuesday, August 1, 1972 the Kenosha County Board will consider a resolution to adopt a mandatory single county assessor system for all of Kenosha County. Such a drastic change in the historical concept of local government certainly should not be made without considerable investigation of the consequences of such action. The following questions deserve an answer before any affirmative action is considered:

1. Why has there been no public hearing on the proposal for a Kenosha County Assessor system when this involves a minimum increased expenditure of \$100,000.00 or more than 55%?
2. Why has no evidence been presented to support the self-serving conclusion that assessments will be more equitable under a County Assessor than they are under the present system?
3. If present assessments are not equitable in Kenosha County, then why hasn't the Wisconsin Bureau of Property Taxation abided by their statutory mandate to correct the situation?
4. Why should we expect assessment uniformity to improve under county assessing when basically the same people will still be doing the assessing, only at higher cost to the taxpayer?
5. Is county assessing being promoted by City of Kenosha politicians to enable them to avoid answering directly to their constituents for spiralling taxes generated by their liberal spending?
6. Are Kenosha County residents living outside the City of Kenosha to be disenfranchised from their right to self-government by the City of Kenosha?
7. Available statistics show that assessment uniformity in Wisconsin is considerably better than in most states having single County Assessors. Why should we spend more money to change to a system that hasn't worked as well as the one we have?
8. Why should Kenosha city and county residents be forced to deal with bureaucrats answerable to no one rather than with their own local officials as they do now?
9. Citizen participation in the governmental process originates at the City, Village and Township level with little or no contact at the County level. Is county assessing the beginning of the end to the democratic process in local as well as higher levels of government?
10. Are we to have government administered by employees who serve the public or by bureaucrats who dictate to the public?

62  
7/31/72



Forrest Hare, called a "radical rabble rouser in McHenry County."

Tribune Photos

# Tax Assessment Battle Boils in McHenry County

BY RICHARD PHILLIPS  
AND WILLIAM JUNEAU

Farmers in McHenry County are almost ready to throw their pitchforks at the tax assessor of Algonquin Township, and the assessor's fellow Republicans in Crystal Lake want him removed from office and sent to jail.

To them, Forrest Hare is a "radical rabble rouser in McHenry County," according to G. Watson Lowe, County Board member from Algonquin Township.

Land developers and speculators don't like the way the 29-year-old assessor does business, nor are they comforted by the sweeping changes in statewide assessment practices that Hare is trying to precipitate. He already has succeeded to the extent that a special state investigating team will focus its interest on McHenry County early next month.

The impact of this highly spirited political scrap may be felt by land owners throughout Illinois. The investigating team, led by Richard Kissel, former member of the Illinois Pollution Control Board assigned by Gov. Ogilvie to the state Department of Local Government Affairs, is expected late this year to recommend reforms in assessment practices.

#### Raises Land Assessments

Farmers in McHenry County, some of whom struggle just to retain ownership of their land, are incensed because Hare raised the assessments on all vacant land, from dirt cheap to market value. Hare contends that this should be done statewide, and squeamish state officials concede that he has the law behind him.

Hare said he realizes that farmers will be forced to sell their land to avoid paying high taxes if he is successful.

"The law says that all land should be assessed at 50 per cent of market value," says Hare, who is the only one of McHenry County's 17 township assessors who abides by the literal wording of Illinois law.



G. Watson Lowe, antagonist in land assessment fracas.

In the past, McHenry County, duplicating a practice observed almost everywhere in Illinois, conformed to the letter of the law and yet aided farmers by declaring the market value of all unimproved land at no more than \$500 an acre. Hence the 50 per cent assessment was set at \$250 and lower, even if the land owner was able to sell his land at \$5,000 an acre.

#### Corporation Benefit, Too

This common practice gives farmers a better chance to survive in an uneconomic field, but it also benefits corporations and others who own land for development or investment purposes.

"Who are we to say that a certain piece of land is not farm land solely because it is owned by a corporation?"

asked Lowe, the antagonist in the land assessment fracas.

In any event, Hare charges that this constitutes a classification system that legally can be employed by counties having populations in excess of 200,000 (McHenry County has 110,000 people). Cook County uses such a system, itself under state scrutiny and its constitutionality jeopardized in court struggles.

Lowe, an elected official for 27 of his 72 years, is chairman of the 3-man Board of Review, the final arbiter of assessments at the county level. He said he anticipates the review board will reverse all of Hare's "outrageously high" assessments on unimproved land.

**Assessments Called Criminal**  
"A cornfield is still a cornfield until its use changes; it remains a cornfield

even when a developer buys it, contrary to popular image," Lowe said. "Hare is assessing land on the basis of what it could be worth if it were sold, and that is criminal."

Hare said he assessed vacant land last year, which was McHenry County's quadrennial assessment year, from \$1,000 an acre to \$12,000 an acre. In some cases, he said, the figure went to \$35,000 an acre.

While Hare is anathema to farmers, he is a champion to many homeowners.

He convinced hundreds that their lots were being assessed at unreasonably high rates (60 per cent of value) to offset tax breaks given to farmers and land speculators.

The state department of local governmental affairs requires each county to arrive at a countywide assessment of 50 per cent, but it allows individual counties leverage to arrive at the figure their own way, so long as some standards of uniformity are observed.

#### Home Owners Complain

When Crystal Lake homeowners learned of the practice, they complained. The owners of almost 2,000 of the 17,000 parcels of property in Algonquin Township alone contested their assessments with the review board. Many complained to Gov. Ogilvie, asserting that they didn't expect a fair shake from the rural-dominated board.

Meanwhile, because the board is handling the protests on an individual basis, taxing districts are complaining. They don't receive revenue until the tax bills are out. Tax bills, normally issued in June, may now be as late as October because of the extended review board session, Lowe said. As a result, schools and other taxing districts are borrowing on anticipated revenue, which means taxpayers will foot the bill for additional interest charges.

Stanley Norris, financial affairs chief for the state department of governmental affairs, said McHenry County is the only one of Illinois' 101 counties with a review board still in session.

The Hare-Lowe fracas has reached embarrassing proportions in this Republican-dominated county. Hare and the Algonquin Township Board of Auditors have charged each other with malfeasance and both asked State's Attorney William J. Cowlin to initiate criminal proceedings against each other. Cowlin refused.

Everyone Is Right

"This is the sort of thing where

30

# Tax Assessment Battle Boils in McHenry County

BY RICHARD PHILLIPS  
AND WILLIAM JUNEAU

Farmers in McHenry County are almost ready to throw their pitchforks at the tax assessor of Algonquin Township, and the assessor's fellow Republicans in Crystal Lake want him removed from office and sent to jail.

To them, Forrest Hare is a "radical rabble rouser in McHenry County," according to G. Watson Lowe, County Board member from Algonquin Township.

Land developers and speculators don't like the way the 29-year-old assessor does business, nor are they comforted by the sweeping changes in statewide assessment practices that Hare is trying to precipitate. He already has succeeded to the extent that a special state investigating team will focus its interest on McHenry County early next month.

The impact of this highly spirited political scrap may be felt by land owners throughout Illinois. The investigating team, led by Richard Kissel, former member of the Illinois Pollution Control Board assigned by Gov. Ogilvie to the state Department of Local Government Affairs, is expected late this year to recommend reforms in assessment practices.

## Raises Land Assessments

Farmers in McHenry County, some of whom struggle just to retain ownership of their land, are incensed because Hare raised the assessments on all vacant land, from dirt cheap to market value. Hare contends that this should be done statewide, and squeamish state officials concede that he has the law behind him.

Hare said he realizes that farmers will be forced to sell their land to avoid paying high taxes if he is successful.

"The law says that all land should be assessed at 50 per cent of market value," says Hare, who is the only one of McHenry County's 17 township assessors who abides by the literal wording of Illinois law.



G. Watson Lowe, antagonist in land assessment fracas.

In the past, McHenry County, duplicating a practice observed almost everywhere in Illinois, conformed to the letter of the law and yet aided farmers by declaring the market value of all unimproved land at no more than \$500 an acre. Hence the 50 per cent assessment was set at \$250 and lower, even if the land owner was able to sell his land at \$5,000 an acre.

## Corporation Benefit, Too

This common practice gives farmers a better chance to survive in an uneconomic field, but it also benefits corporations and others who own land for development or investment purposes.

"Who are we to say that a certain piece of land is not farm land solely because it is owned by a corporation?"

asked Lowe, the antagonist in the land assessment fracas.

In any event, Hare charges that this constitutes a classification system that legally can be employed by counties having populations in excess of 200,000 (McHenry County has 110,000 people). Cook County uses such a system, itself under state scrutiny and its constitutionality jeopardized in court struggles.

Lowe, an elected official for 27 of his 72 years, is chairman of the 3-man Board of Review, the final arbiter of assessments at the county level. He said he anticipates the review board will reverse all of Hare's "outrageously high" assessments on unimproved land.

## Assessments Called Criminal

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even when a developer buys it, contrary to popular image," Lowe said. "Hare is assessing land on the basis of what it could be worth if it were sold, and that is criminal."

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## Everyone Is Right

"This is the sort of thing where everyone is right to some degree, and there certainly is no basis for criminal action," Cowlin said. "Everyone is trying to put me in the middle."

Last week at a G. O. P. "fun day" several anti-Hare county employees almost squared off in a fist fight over their beliefs, and the wife of a pro-Hare political candidate was doused with a whisky sour, thrown by a philosophically contrary woman, several party officials said.

"Hare is playing politics at the expense of farmers, industry, and developers," said Lowe, noting that Hare did not support him in this year's County Board election and that he will reciprocate when Hare runs for a second four-year term next year.

## Skinner Is Lone Ally

Hare's sole political ally is Calvin Skinner Jr., former McHenry County treasurer and Republican candidate for the state House of Representatives in the 33d District.

"Everyone is always in favor of tax favoritism as long as they benefit," Skinner said. "Fortunately this year everyone is getting hurt, so perhaps we might arrive at an equitable solution."

Regardless of the political outcome of the self-proclaimed populists Skinner and Hare, the questions they pose are long overdue in getting answers. Cowlin and other officials agreed.

Is a farmer a speculator? Is land an investment? Should any class of people get property tax favors? Why should land taxes instead of income taxes support schools?

51

# Countywide assessor system resolution to come before Board again Tuesday

Three state assessing department officials will explain a countywide assessor system Tuesday night at the County Board meeting. The board will hear a second reading of a resolution to establish a countywide assessor, the second such attempt the board has made.

The officials are Glenn Holmes, director, Bureau of Property Taxation, Department of Revenue; Edward Wiegner, secretary of revenue; and Robert Wood, supervisor of assessments, Milwaukee office.

A similar assessment resolution was introduced more than one year ago but received only token support following several discussion sessions. Rural opposition to the move was strong and the matter never came to a vote.

This time around, the measure remains the same, but Board Chairman Peter Mar-

shall said he is confident of more support. A two-thirds vote, 18, is needed for adoption.

The resolution proposes setting up a countywide assessing department which would eliminate assessor's posts in all three villages, the eight townships and in the city of Kenosha. All assessing would be done by a central staff.

Counties were permitted by the 1969 Legislature to establish countywide zoning, but none has done so.

If adopted, the assessor's office would be created and put into full operation by Jan. 1, in time to affect assessments for property taxes payable in 1974.

Other proposals scheduled for final readings at tomorrow night's meetings include an amendment to Ordinance 35 regarding towing vehicles from unauthorized Ke-

nosha County Park areas. The amendment provides that whenever any police officer finds a vehicle parked or left standing in any park in Kenosha County in unauthorized areas, he is authorized to move such vehicle or require the owner to move it.

Also to be read are resolutions to appropriate \$800 for a Wisconsin Supreme Court appeal in the case of the Town of Salem vs. Kenosha County and to transfer \$220 from the Civil Defense miscellaneous account to the outlay account in order to purchase an adding machine for the Office of Civil Defense.

The board will hear the first reading of a new resolution from the Sheriff's Committee asking for a \$750 contribution to the Sept. 20-21 Deputy Sheriff Association state convention in Kenosha. Last month, the board voted to deny a request of a \$3,000 donation for the convention.

The Administrative Council, composed of chairmen of all the board's standing committees, will report to the board on the efforts of the County Library Planning Committee.

## Townships, villages to fight plan

# Oppose county assessor plan

Representatives of the eight townships and three village governments in Kenosha County issued a joint statement this morning opposing the countywide assessor plan which will come before the County Board tomorrow evening.

The statement read as follows: "On Tuesday, Aug. 1, 1972, the Kenosha County Board will consider a resolution to adopt a mandatory single county assessor system for all of Kenosha County.

"Such a drastic change in the historical concept of local government certainly should not be made without considerable investigation of the consequences of such action.

"The following questions deserve an answer before any affirmative action is considered: —Why has there been no public hearing on the proposal for a Kenosha County assessor system when this involves a minimum increased expenditure of \$100,000 or more than 55 per cent? —Why has no evidence been presented to support the self-serving conclusion that assessments will be more equitable under a county assessor than they are under the present system?

they do now? —Citizens participation in the governmental process originates at the city, village and township level with little or no contact at the county level. Is county assessing the beginning of the end to the democratic process in local as well as higher levels of government? —Are we to have government administered by employees who serve the public or by bureaucrats who dictate to the public?"

The statement represents the feelings of officials from Pleasant Prairie, Somers, Bristol, Paris, Salem, Brighton, Wheatland, and Randall Townships and Villages of Paddock Lake, Silver Lake and Twin Lakes.

## What the candi

Mark Lindas, Democratic candidate for county treasurer, today called for a public hearing on the countywide assessor plan. The plan received its final reading before the County Board Tuesday night and passed.

a public hearing would reduce friction between rural and city interests.

He gave three reasons for the public forum. "Too many rank and file voters from both the city and rural areas do not have enough documented facts to fairly judge the plan one way or the other."

His second reason was the concern voiced over the measure by village and township governments. "They should be given an opportunity to explain and defend their alternatives to countywide assessing." Three,

# Paddock Lake approves building codes

HDE  
t Writer

— A comprehensive building code for Paddock Lake during last

square feet of useable floor area is required; 140 square feet, first bedroom; 120 square feet, second and each succeeding bedroom; 40 square feet, bathroom; and 100 square feet, any other liveable room.

The room size requirements do not include closets or storage space.

The cost of building permits was set at: residences, \$25 plus \$1 per thousand dollars of valuation over \$25,000; residence addition or accessory building, \$10; business and manufacturing, \$50 plus \$1 per thousand of valuation over \$25,000; all other buildings, \$10; moving a building, \$25 per unit, and all other permits, \$5.

The new code, which will be on file in the village clerk's office, went into effect today.

A suggestion by one resident that the village require bonds posted by contractors hauling

heavy equipment over village roads was taken into consideration by the board.

The article in question gave examples of two homes in Paddock Lake which both sold for \$16,000 while taxes on one parcel were set at \$346 and the other at \$735, a difference of 112 per cent.

Village Assessor Robert Baysinger explained that the difference occurred in value. One home was small with 612 square feet and no basement but included five 10's. The other home was a two-story house consisting of 896 square feet with basement and was situated on a lakefront lot.

"The reason for the difference in taxes is that the larger home was assessed at \$17,000 while the other one was assessed at \$8,000, but with the inclusion of the extra lots also sold for \$16,000," Baysinger explained.

## At supervisor meeting tonight

# County residents ready to oppose assessor law

Bus and carloads of persons from townships and villages in Kenosha County are reported to have organized a trip to the Kenosha County Courthouse tonight for the County Board meeting.

Up for discussion and a final reading is a resolution to establish a countywide assessor system, the second attempt made to institute such a plan.

Rural opposition was strong more than one year ago when the first resolution, similar to the current one, was introduced. It appears, according to township news sources, that the opposition is still very much in evidence, despite the fact that Board Chairman Peter Marshall has said that he is confident of more support for the plan. A two-thirds vote, 18, is needed for adoption.

Representatives of the eight townships

and three villages in the county have lauded the proposed countywide assessing "a drastic change... which should not be made without considerable investigation of the consequences..."

The system, permitted by the State Legislature, would provide for all property to be assessed at full market value by a trained County Assessor and a staff. A countywide assessing department would eliminate current assessor's posts in the city of Kenosha; the villages of Paddock Lake, Silver Lake and Twin Lakes; and the townships of Pleasant Prairie, Somers, Bristol, Paris, Salem, Brighton, Wheatland and Randall.

The board will hear countywide assessor department officials. The meeting will begin at 7:30 in the County Board chambers, Room 310, in the Courthouse.

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# Paddock Lake approves new building codes

By JAMES ROHDE

Kenosha News Staff Writer

**PADDOCK LAKE** — A comprehensive 14-chapter building code incorporating the state plumbing and electrical codes was adopted by the Paddock Lake Village board during last night's meeting.

The new code sets foundation area requirements of 950 square feet for one-story homes with basements; 1,100 square feet for one-story homes without basements; 700 square feet for two-story buildings with basements and a 1,200 square foot living area requirement for bi-level and tri-level homes.

Under the new code, square footage requirements are also set for rooms with minimums of: 220 square feet, living room; 240 square feet, living room with attached dining room; 100 square feet, dining room; 100 square feet, kitchen, of which 60

square feet of useable floor area is required; 140 square feet, first bedroom; 120 square feet, second and each succeeding bedroom; 40 square feet, bathroom; and 100 square feet, any other liveable room.

The room size requirements do not include closets or storage space.

The cost of building permits was set at: residences, \$25 plus \$1 per thousand dollars of valuation over \$25,000; residence addition or accessory building, \$10; business and manufacturing, \$50 plus \$1 per thousand of valuation over \$25,000; all other buildings, \$10; moving a building, \$25 per unit, and all other permits, \$5.

The new code, which will be on file in the village clerk's office, went into effect today.

A suggestion by one resident that the village require bonds posted by contractors hauling

heavy equipment over village roads was taken into consideration by the board.

The board last night, in regard to an article which appeared in the Jan. 12 issue of the Kenosha News.

(The article in question gave examples of two homes in Paddock Lake which both sold for \$16,000 while taxes on one parcel were set at \$346 and the other at \$735, a difference of 112 per cent.)

Village Assessor Robert Baysinger explained that the difference occurred in value. One home was small with 112 square feet and no basement but included five lots. The other home was a two-story house consisting of 896 square feet with basement and was situated on a lakefront lot.

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Representatives of the eight townships

33



Kenneth Martin, assessor for Whitefish Bay, represented the eight townships and three villages who were against the county assessor system.—(Kenosha News Photo by Marshall Simonsen)

# Countywide assessing system is approved

(Crowd packs chamber for County Board meeting. Picture on Page 16)

The two-thirds vote needed to adopt a countywide assessing system for Kenosha County was obtained last night at the County Board meeting.

The resolution, to establish a County Assessor system, in the works for almost two years, finally passed 18-8 (Sup. Wayne Koessi was absent) despite protestations from more than 200 citizens who packed the meeting.

The next step is for Board Chairman Peter Marshall to contact the State Bureau of Personnel to put out a call for a qualified assessor. The definite cost of this position, unknown at this time, will be part of the 1973 county budget, up for discussion in November.

A county assessing office, hoped to be in operation by January, is expected to begin spot checking tax rolls for inequitable assessments. Recent professional reassessments in several townships and villages may make the job easier.

Reassessment does not automatically mean an increase in taxes. Only the spending of a municipality affects the amount of money needed from its citizens. Thus, although under a county assessing system, properties are expected to be equitably assessed, a citizen in Wheatland, for example, would still have a lower tax burden than his contemporary

in the city with a like assessment because Wheatland provides less services than Kenosha.

Inequities in tax assessments, especially between individuals in the same municipalities, is probably the most dominant reason the 18 supervisors voted for the assessing control change. It was felt that equalizing assessment value would allow the individual taxpayer to be able to make valid comparisons about his rate with that of his neighbor, impossible under the current system.

## Fear State, Federal Control

Other motives seemed to be a fear of state or federal control of assessing, if the county didn't take it over (the aim of the Legislature is to improve and modernize assessing); and a feeling that Kenosha County, growing more diversified, needs more efficient assessing done by full-time professionals selected for their training, certification by exam and ability, rather than by the electors.

Sup. Bernard McAleer said that part-time assessors, under the present system, have problems completing their annual assessments and end up going to past tax rolls for figures.

The new assessing office will eliminate assessor posts in all three villages, eight townships and in the city of

(Continued on Page Sixteen)



An overflow crowd attended the Kenosha County Board meeting, which was moved from the board chambers to the Circuit Courtroom last night to accommodate everyone.—(Kenosha News Photo by Marshall Simonsen)

# Countywide assessing set

(Continued From Page One)

Kenosha. All assessing will be done by a central staff. However, it was noted that the present assessors might be interested in becoming full-time professionals for the county.

Answering questions about the county assessing system throughout the meeting, were two state assessing officials and a representative of the American Appraisal Co. Mrs. Frances Jaeschke, president, Kenosha League of Women Voters, supported the plan as did a letter from Mayor Wallace Burkee.

Fairness for everybody seemed to be the key phrase at the meeting, but the large representation from outside the city felt otherwise.

## Speaks For Townships, Villages

Kenneth Martin, West Allis, a veteran assessor, who spoke for the eight townships and three villages, said that there was not "one scrap of evidence" to show that county assessors could do a better job than was already being done by part-time, local assessors. He stated that he was not against assessing closer to full value, but that there was no need to change the system.

Martin, presently a full-time assessor for Whitefish Bay, would not object to a county assessor but "only if the people want it." He emphasized the need for some option, and didn't want to see the rights of local townships taken away.

Russell Olson, Randall Township, pleaded with the board not to "jam the county assessor down our throats when we don't want it!" Olson, who was in the State Assembly when the Legislature approved county assessorships, told the board that he had voted against the new system at that time. He

felt that the plan would be a further building of bureaucracy, and didn't think any inequities would be solved.

Floyd Holloway, Paris Township, said he feared a condescending attitude over rural people and that the areas wanted the privilege to vote out an assessor if it was thought he instituted inequities.

A Salem spokesman was "not for change for the sake of change," and mentioned the progressive intent of the townships and villages through their securing professional reassessments. Maurice Lake, Wilmet, Salem Town chairman, felt that more inequities would exist under a county assessor.

Sup. Earl Hollister, Bristol, told the board that he had no proof yet that a county assessor would improve existing inequities and urged defeat of the plan. People are not complaining about their assessments, he pointed out, but about increased tax burdens. Hollister said he was sure changes would come, but, in the future, they could be better changes.

Howard Blackmon, Somers Town chairman, wondered if taxes are not raised, where the money would come from to pay for the county assessor. Sen. Joseph Lourigan also spoke against the county assessor system.

The eight supervisors who voted against the plan were John Fleck, Hollister, Stanley Kerkman, Richard Klug, Donald Knapp, Eric Olson, Fred Schmalfeldt and Gerald Smith.

Kenosha County is the first county in the state to adopt the county assessor system. Northern counties in the state have toyed with the idea, but most found they could not fund a new office. Oneida County was the only area reported to be interested in the idea.

plans

Board against instituting a county assessing program I feel like the kid who just had a dose of castor oil. I don't need it — I surely don't want it but I've been assured by "Daddy" that it will be good for me.

This is another shift of government from the people to a bureau which we no longer control. Need I remind you taxpayers of Kenosha County that some years ago welfare was also controlled by the local bodies? Putting welfare in the county budget did not necessarily make it any better — and it definitely is not cheaper. Going to county assessing will not reduce the work. You are just going to get it done by higher paid personnel. This will not automatically make them better qualified.

Be prepared to dig a little deeper into your pockets friends. The only way you reduce taxes is by spending LESS!

Doris C. Magwitz

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Glenn Holmes, director, Bureau of Property Taxation, Department of Revenue, attempted to answer questions relating to county assessing.—(Kenosha News Photo by Marshall Simonsen)



County Board meeting, which was moved from the board chambers to the Circuit Courtroom last night to accommodate everyone.—(Kenosha News Photo by Marshall Simonsen)

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## New system won't cost any city jobs

Establishment of a county assessing department will close the city department but will not put anyone out of a job. It will move the jobs of the present city assessors—there are six—into a new location but will absorb them into the new county system.

So the city understands from a reading of the new county assessor ordinance adopted by the county board last night.

Under new plan as of Jan. 1 all assessing will be handled by the county. It will be under the direction of a county assessor to be appointed by the county board chairman, with the board's approval. The county board is asking the state to set up recruitment procedures for such a top man. The state can recommend a reasonable salary for him. The present city chief assessor pay range is from a starting pay of \$1,083 a month to \$1,223 a month.

The county assessor may

then hire anyone now doing assessing in town, village or city, with preference to those with eight years or more experience. He may hire anyone, assessor or clerical, now on a city, village or town assessing staff.

The posts will come under civil service. Those already under civil service need take no further examination. All Kenosha assessors are already under civil service.

There is no indication today of new county pay ranges. At present the city has three grades of assessor, under the chief assessor. Assessor I starts at \$733 a month and rises to \$833; assessor II at \$853 to \$953 and Assessor III

(for personal and industrial property) from \$923 to \$1,063 a month.

Kenosha's department at present is under the general charge of a chief of assessing and inspection who is expected to stay with the city in inspection and possibly some other combination.

The city assessor at present is Arthur Johnson, scheduled to retire sometime next year. Today it was not clear whether the city would attempt to hold him from Jan. 1 to retirement in some other capacity or the county would want the benefit of his years of experience while available.

In any case, John Serpe, city administrator, said all those

now in the city assessing department "can come aboard" in the new county department.

City officials were not sure of the status of present town and village assessors.

The Jan. 1 changeover would move the city assessors into county quarters. This, in turn, would free their present offices in the Municipal Building for other urgent needs.

The city has been supporting a county assessor plan for sometime, feeling it would correct many inequities throughout the county.

Recent state legislation made such an office possible. Kenosha is believed to be one of the first, if not the first, to make use of the enabling legislation.

## New city court hears 16 cases

Kenosha's new Municipal Court had 16 traffic cases this morning, seven of them involving speeding charges. The biggest single fine was \$60 for transporting liquor in a car in which minors were riding.

All cases coming before Judge J.B. Molinaro involve city ordinance violations.

The city has now arranged quarters for the municipal judge, his clerk and the police court officer assigned to his court.

They are occupying rooms formerly used by James Amendola and Steve Schwaiko of the city assessing department, at the far east end of the Municipal Building, and across the hall from the courtroom.

The former occupants of the rooms have moved into the

larger central assessing office. This makes things crowded for the present, but this office is expected to move into county quarters by Jan. 1 when the new county assessing system begins.

Kenosha's other new judge, John E. Malloy, who has been appointed judge of County Court Branch III, still does not know just when he will be sworn in.

Malloy said today he is making every effort to wind up his private practice as quickly as possible so he can get to the Courthouse, where the shortage of judges is now acute.

He cannot, however, take the oath of office until he has wound up his personal business, since he can do no private business once he is officially sworn in as judge.

## Assessors will meet Wednesday

All assessors in Kenosha city and county are invited to attend a meeting Wednesday to discuss the impact of the county assessor program which will start Jan. 1.

Chairman Peter Marshall of the county board has called the meeting for 7:30 p.m. Wednesday in the county board room of the courthouse. Robert Wood, Milwaukee, regional supervisor of assessing for Wisconsin, is expected to be present to explain the program and how it will effect the present city, town and village assessors.

All are expected to be taken into the new program for the present. Wednesday's discussion will include tenure, eligibility, housing of the new county assessor office, pension programs, when and how the new program starts and many other details.

## Olson raps county assessor plan

Russ Olson, Bassett area farmer, and candidate for the assembly, today termed last night's action by the Kenosha County Board in adopting county-wide tax assessment as "the most arrogant display of political power I've seen in 10 years of politics."

He noted that nearly 300 people representing every township and village jammed the courthouse to "protest this move toward centralized gov-

ernment and the foundation of another level of bureaucracy

He added: "Documented arguments by rural supervisors and members of the public against the proposal fell on 36 deaf ears of the 18 supervisors of the City of Kenosha.

"Another round has been won by the Alliance of Cities in depriving rural residents of their right to self government. What was accomplished by this

action? Only the expenditure of thousands of dollars of taxpayers money to provide a service which was already provided at the local level, and one more strand of barbed animosity was strung between the city and the rest of the county."

Olson, a Republican, was a member of the state legislative assembly in 1961, 1963, 1967 and 1969. He is again seeking the office.

## Discuss putting countywide assessing into operation

How to get Kenosha County's new countywide assessing system into operation was discussed at a Courthouse meeting Wednesday night of county, city, town, village and state officials.

County Board members were also offered a \$6,200 plan by American Appraisal Co. The firm offered to help set up the office and get it off to a good start for that amount.

Kenosha is the first county in the state to take advantage of a 1969 state law which permits combining all assessing operations into a central office.

The ordinance establishing countywide assessing was passed in final form at the August 1 board meeting by an 18-8 vote despite heavy rural opposition which centered on a loss of local control.

Town and village assessors present for last night's meeting had several questions but no further objections to the plan.

Countywide assessing goes into effect Jan. 1, and until that time all local assessors remain on the job and are charged with fulfilling the duties of their offices.

Glenn L. Holmes, director of the state bureau of property taxation, said that his office and those of the Department of Revenue and the Department of Administration are ready to offer help to Kenosha to get under way.

The first step, Holmes said, is to advertise for and select a county assessor to head the new office. He suggested advertise for and select a county assessor nationwide professional magazines and papers.

After written examinations and screening of successful applicants, the County Board chairman, with board approval, appoints the best qualified man.

Holmes said the county assessor should have at least six years of experience with at least one year administration, and should be selected mainly for his administrative ability.

The assessor would then draw up a budget for next year, lay out the equipment and space he will need, and select his staff.

Gene Hafner of the state property tax office said he estimates that the office should have a total of 19 persons. Besides the assessor, they would include a deputy assessor, nine appraisers, four technicians, and four clerical workers.

This compares with a six-man staff plus clerical help in the city now, a full-time man and clerical help in both Pleasant Prairie and Somers, and part-time assessors in the other six townships and three villages.

John Higgins, Pleasant Prairie assessor, and Arthur Johnson of the city assessing

(Continued on Page Nineteen)

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## Discuss putting county-wide assessing into operation

(Continued From Page One)

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offices, both said the proposed staff is too small for the job.

Higgins noted that outside the city, the assessors are doing only maintenance work on assessments which occupies the time of 11 men, full and part-time. He wondered how these could be replaced by three full-timers on maintenance in the proposed new office.

Holmes, who said the figures are based on an assessor doing four properties a day, admitted that the job would require a full day's work from assessors who know what they are doing.

"We can't guarantee that the staff will be adequate, but the figures are based on our studies and experience," Holmes said.

The present plan is to put the county assessor's office in the basement of the Courthouse.

Holmes noted that present assessors working in the county could continue on the job. He said statutes permit the county assessor to select his own staff, while giving preference to those in the county with eight or more years of experience.

Those assessors who have not passed the state exam can be hired and given three years to become accredited professionals.

In the first year of operation, beginning next Jan. 1, the county assessor would do little more than correct obvious assessing errors and get his office fully operational.

Beginning in 1974, he would start reassessing the entire county. The state recommendation is to revalue the towns the first year, the villages and part of the city the second year, and the rest of the city in the third and fourth years.

After the first four years, the assessor must maintain the entire county at 100 per cent of market value. Hafner said this would probably mean a continuous reassessment of one-fourth of the county each year.

Some rural assessors were concerned about the mobile home law, which requires assessing each Jan. 1. Holmes said the present local assessors could probably be held responsible for the job this year, but he would recommend that the county assessor take over.

The board of review will be a five-man group appointed by the county, with no more than one member from any one municipality, and at least one member from a township.

Holmes said each municipality has the option of establishing its own board of review by ordinance. If a municipality does so, the local board of review will hear all complaints and supersede the county board of review.

If all municipalities decide they want their own boards of review, the county review board would have no function, he said.

However, local boards must have the county assessor or his representative present before they can legally meet. This will require close coordination with the county assessor, Holmes pointed out.

Some of those present felt that one review board for the county would function more efficiently, and it would be able to hold hearings in various municipalities as required. Also, the cost of the review board would be borne by the county instead of each municipality.

# Salem files Silver Lake away

By JERRY KUYPER  
Kenosha News Staff Writer  
LeRoy Dutton got his wish, the Silver Lake village board got filed away and county board members got a free message from Maurice Lake at Thursday night's Salem Town Board meeting.

Dutton's wish was a 15-cent raise to \$3 an hour for his water patrolling duties on all the township lakes except Silver Lake. Rick Hansen patrols that lake by himself.

Dutton thought his seven lakes and a river warranted more pay and has been seeking more pay all summer. Town Chairman Maurice Lake was opposed to the raise.

"I don't want to quibble about the 15 cents but it's the principle of the thing. A few years ago you volunteered your services and now every meeting you want a raise. I'm not against the 15 cents but I'm not going to spend two hours talking about it either," Lake said.

At previous meetings the 15 cents had usurped a lot of time. This time the matter took just a few minutes with Lake grumbling but still voting the increase along with side supervisors Richard Hartnell and Ernest Schaeften.

Dutton had threatened to quit if the increase wasn't granted.

"Are you going to quit if you don't get it," Lake asked. "That's the word. That's the word that's out," said Dutton. "Well," said Schaeften, let's give him his \$3 an hour." They did.

At the outset of the town meeting Lake brought up the subject of Silver Lake village and the water patrol, a hot subject whenever it arises.

Lake wanted to know what to do with information he had received that Salem couldn't operate a water patrol without the cooperation of Silver Lake. Town attorney Adrian Schoone advised Salem's board the township could patrol and enforce all state statutes pertaining to water regulations and not to worry about the Silver Lake village board.

Schoone had received a letter earlier from Silver Lake village board attorney James F. Kraemer. The letter questioned several details of Salem's water patrol on Silver Lake.

When Lake asked Schoone what to do, Schoone said, "Just file the matter away like I did my letter." And that's how the Silver Lake village board and the water patrol matter got filed away but probably not to be forgotten.

Lake's message to the county board was essentially this. The board was irresponsible and

county and city voters would see just how irresponsible before election time.

He said all the townships and the three villages, Paddock Lake, Silver Lake and Twin Lakes would fight the recent vote by the county board approving a countywide assessing system.

A lawyer already had been hired through the Wisconsin Towns Association he said, with court and legal fees to cost between \$2,000-\$4,000. The cost would be levied against the towns and villages on the basis of assessed valuation.

"All members of the public are against this countywide assessor," Lake said. "If we are defeated in the courts we will appeal it to the supreme court, even if it costs \$7,000-\$10,000."

"That's a lot of money but all of us who are township officials in the county felt that if we lose control here we'll lose that much money and more anyway. It's taxation without representation if it goes through. No township wants it."

"I think that this will end the careers of many on the county board. They not only sold us but they sold their city (Kenosha) too right down the river. I know what the county board chairman (Peter Marshall) is after. He wants a metro type

government.

"There wasn't a man on the county board from the city who knew what he was voting on. It was just a cut and dried deal. We had 200 to 300 people there and they didn't want to listen to them. We could just as well have stayed home and watched a baseball game for all the good it did us. They didn't listen to us. They knew how they were going to vote before they sat down."

"As taxpayers of an area we want a right to know how our money is spent," Lake inferred such a big change should have been brought to a referendum.

Anyway, he said, if the board members didn't know what was going on and voted for the change, the voters would soon know. Lake said he was going to spread the bad news about the county legislators and their vote to both city and county residents. That information might end a few unworthy careers, he thought.

In other matters the board: —Set Sept. 7 as the date for a public hearing on a mobile home court proposal. The court is planned on Hy. 50 and Hy. 83 and will be developed by the Park Lake Development Corp. It will be for persons over 18.

—Agreed that Schoone should not drive out to the town hall on Wednesdays to offer legal

advice unless a number of township residents sign up for the advice beforehand. If enough sign, Schoone will show up.

—Decided that when someone complains about someone else's weeds, all names, the informer and informant should be filed. The informer's name would not be made public.

—Discussed several roads and listened to several complaints from township residents about garbage, township parks, lake conditions and landings and granted about a half dozen bartender licenses and one beer permit.

# Says Board will fight injunction

A pledge to fight an injunction against the countywide assessor system was made today by Peter Marshall, chairman of the County Board.

"We're going to court, we're going to fight it," Marshall said.

On Thursday, the eight towns and three villages filed a Circuit Court suit seeking to stop the county from beginning the assessor system on schedule Jan. 1.

The countywide assessor's office will take over the functions of city, town and village assessors and eliminate them completely. All assessing functions in the county would be centered in the Courthouse, though each municipality may have its own board of review.

The suit by the towns and villages claims the countywide assessor system violates the Wisconsin Constitution. The State Legislature adopted the enabling legislation in 1969, but it has never been tested in court. Kenosha County is the first in the state to make use of the legislation.

A hearing on a request for a temporary restraining order against the county will be heard before Circuit Judge Harold M. Bode two weeks from today at 9:30 a.m. on Friday, Sept. 11.

Meanwhile, Marshall said,

the county is going ahead with advertising for a person to fill the county assessor's post, as authorized at Tuesday's County Board meeting.

Marshall said the top three candidates will be referred to county officials by the state Bureau of Personnel which has been authorized to receive applications and do preliminary screenings.

Marshall said the County Board hopes to interview the top three candidates in October and made a selection that month. The deadline for applicants is Sept. 30.

By JAMES ROHDE

Kenosha News Staff Writer

PADDOCK LAKE — Opposition to the County Wide assessor plan, passed by the County Board earlier this month, continued as the village board of Paddock Lake went on record during last night's monthly meeting opposing the measure.

Judicial committee chairman Evelyn Erickson informed the unusually large crowd at the meeting, that the board join the other two villages and eight townships in seeking legal action to prevent the implementation of the program.

She said that the board met in special session a week ago and adopted a resolution in support of legal action with the other 10 municipalities to get an injunction.

Earlier yesterday, attorneys for the 11 municipalities, filed papers in Circuit Court with Judge Howard J. DeRocher seeking the temporary injunction. The county has until Sept. 1 to show cause why the injunction should not be issued.

# Injunction sought against county

By JAMES ROHDE

Kenosha News Staff Writer

Papers were filed in Circuit Court yesterday afternoon on behalf of the eight townships and three villages in Kenosha County seeking an injunction to prevent the County Board from establishing a countywide assessor program.

The suit, initiated by the villages of Twin Lakes, Silver Lake, Paddock Lake and the townships of Brighton, Bristol, Paris, Pleasant Prairie, Randall, Salem, Somers and Wheatland, questions the constitutionality of Section 70.99 of the state statutes in authorizing the establishment of a county assessor.

Circuit Court Judge Howard J. DeRocher of Racine, signed the order which was later served on County Clerk Edward J. Wavro

giving the county until Sept. 1 at 9:30 a.m. to show cause why the temporary injunction should not be issued.

The complaint, drafted by Curtis M. Kirkbuff of Madison, one of the attorneys for the 11 municipalities, states that Section 70.99 of the state statutes is unconstitutional since it violates Section 9, Art. 13 of the Wisconsin Constitution in that:

—It constitutes an unlawful delegation of authority to the county.

—It is arbitrary and discriminatory.

—It constitutes ex post facto legislation.

—And it impairs the obligation of village and township contracts in violation of Section 12, Art. 1 of the Wisconsin Constitution.

The complaint also states in that it constitutes an violation of Section 3, Art. 11 of does not involve matters of apply with equal uniformity the state and is therefore ar

In seeking the injunction, resolution was adopted by the county assessor, that

—began immediate steps plan and has begun interviewer's post,

—formulated plans to est:

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## Lake away

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In other matters the board:

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## assessor

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# Sought against countywide assessor plan

Dristol, WI 53104

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—It is arbitrary and discriminatory.

—It constitutes ex post facto legislation.

—And it impairs the obligation of village and township contracts in violation of Section 12, Art. 1 of the Wisconsin Constitution.

The complaint also states that Section 70.99 is unconstitutional in that it constitutes an unlawful delegation of authority in violation of Section 3, Art. 11 of the Wisconsin Constitution since it does not involve matters of state-wide concern and does not apply with equal uniformity to all cities and villages throughout the state and is therefore arbitrary and discriminatory.

In seeking the injunction, the affidavit states that since the resolution was adopted by the County Board on Aug. 1 creating the county assessor, that the county has

—begun immediate steps to implement the county assessor plan and has begun interviewing candidates for the county assessor's post.

—formulated plans to establish the office, which upon informa-

tion and belief, will cost the County and taxpayers in excess of \$100,000.

The affidavit alleges that, if the plan is allowed to proceed, it will cause irreparable harm to the townships and villages in that it will disrupt continuity of local government; place undue hardships upon the towns and villages with respect to maintaining an orderly tax roll; and will cost the municipalities and taxpayers additional sums of money for the establishment of the plan.

Kenosha's County Board was the first in the state to adopt the countywide assessor plan despite the opposition by rural supervisors and taxpayers.

The vote was 18 to 8, with the 18 city supervisors voting as a bloc in adopting the plan.

## Countywide assessor's salary set

The new countywide assessor will get a salary of \$16,000 to \$18,000, the County Board decided Tuesday night.

The board voted the salary range unanimously, making a cut in the state-recommended figures of \$18,000 to \$21,000.

A report from the finance and personnel committees said the lower figures are more in keeping with present salary ranges for comparable county jobs.

An assessor will be recruited in the next six weeks.

The board said that job applications are to be sought by writing to Robert Spies, State Bureau of Personnel, Room 280, 1 West Wilson St., Madison, Wis. 53702.

Qualifications for the new post are at least six years experience in assessing including at least one year of administrative experience.

Completed job applications must be received in Spies' office no later than Sept. 30.

Last night's action was the first by the County Board to implement countywide assessing enacted earlier this month. The completely new assessing office, to be housed in the Courthouse basement according to tentative plans, will automatically eliminate the city assessor's office and the assessor posts in all eight townships and three villages.

Plans are to have the office in operation by Jan. 1, though reassessing of the county is not expected to get fully under way until 1974.

In another action, the board voted unanimously to set up a 15-member board of directors to control a new community mental health, mental retardation, alcoholism and drug abuse program.

Five members will be appointed from the County Board and 10 from existing community services in the covered areas. Peter Marshall, board chairman, said he would present his list of nominees at the Sept. 5 board meeting.

The new community mental health program is being created under Section 51.42 of the statutes and will have overall responsibility for all community programs, now existing or to be formed. A director for the program is in process of being hired.

A controversial move to contribute \$750 to the state convention of the Wisconsin Deputy Sheriffs, County Traffic Officers and Radio Operators Asso-

(Continued on Page Sixteen)

40

The mayor had "urgent city bus  
 the mess" to attend to the reas-  
 But that was not the reason  
 his McGovern said Daley gave him  
 in a telephone call regretting he  
 would be unable to meet McGovern  
 at the fair.  
 "He said something had come  
 up in the family that made it  
 impossible for him to go  
 away," McGovern insisted, however.  
 McGovern insisted, however, that  
 he had not been snubbed by  
 Daley.

# New countywide assessor's pay set by Board

(Continued From Page One)

that other county employees are treated. Referred to the personnel and legislative committee was a proposal to hire four activity aides for Brookside and upgrade the recreation director in order to meet proposed new state requirements.

Financial aid for the County Homemakers organization was turned down on advice from the attorney general's office. He said such outright aid is not legal.

The board also turned down a request from the civil service commissioners that they be included in the county's hospitalization plan. The board voted to include only those boards and commissions whose members are on a regular county salary.

A letter from the Homemakers Corp. asking to provide homemaker services for the county was referred to the welfare board, finance committee and board chairman for a joint meeting with the group.

Permission was granted Kaplan Precision Machine Co., Racine, to operate a machine shop in Somers. Mrs. Virginia Ney, a secretary to the institutions administrator, was upgraded from a clerk-steno II to a III retroactive to Jan. 1.

A letter from Mayor Burkee asking the county to pay a \$2,000 bill for razing two county-owned condemned homes at 5800 21st Ave. was referred to the finance committee.

Referred to zoning was a request from James A. Herring to use the old Victory School, Pleasant Prairie, as a residence and trophy shop.

200 saints dropped  
The Roman Catholic Church eliminated 200 saints from its Liturgical Calendar on May 3, 1969.

—A new check signing machine for the county treasurer for \$539 from the general fund.

—A transfer of \$500 to the depleted promotional fund.

—A sum of \$2,500 in the 1973 budget for the comprehensive health agency.

—A sum of \$24,686 in the 1973 budget as the county's share of the Southeastern Wisconsin Planning Commission budget.

—A bill for \$1,363 for repairing a Courthouse air conditioner breakdown.

—An endorsement of a study of local governments being proposed for the city, Pleasant Prairie and Somers.

—A move to pay state retirement contributions for the county agents, retroactive to last Jan. 1, in the same fashion

# County-Wide Assessor Opposition Heightens

(Westosha) -- The battle over the countywide assessor program passed earlier this month by the Kenosha County Board is heating up.

On Wednesday, Aug. 16, papers were filed in circuit court on behalf of the three villages and eight townships in the county seeking an injunction to prevent the county board from establishing the county assessor program.

Named as supporters of the injunction are the villages of Twin Lakes, Silver Lake and Paddock Lake and the townships of Brighton, Bristol, Paris, Pleasant Prairie, Randall, Salem, Somers and Wheatland. The suit questions the constitutionality of Section 70.99 of the state statutes in authorizing the establishment of a county assessor.

Circuit Court Judge Howard DuRocher, Racine, signed the order. The county now has until 9:30 a.m. Sept. 1 to show cause why the temporary injunction should not be issued. The complaint was drafted by Curtis M. Kirkhuff, Madison, one of the attorneys for the 11 municipalities.

Several points of Section 70.99 are questioned by the suit. The complaint claims the section constitutes an illegal delegation of authority to the county, is arbitrary and discriminatory, constitutes ex post facto legislation and impairs the obligation of village and township contracts in violation of Section 12, Article 1, of the Wisconsin Constitution.

Because statewide matters are not involved with the assessor plan, an illegal delegation of authority is involved, according to the complaint. The arbitrary and discriminating claim stems from the fact that the section does not apply with equal uniformity to all cities and villages throughout the state.

The affidavit states that since the resolution was adopted on Aug. 1 the county has already begun steps to implement the assessor plan and has interviewed candidates for the county assessor's post.

If the plans proceed, the county and taxpayers will be assessed more than \$100,000 for the establishment of the plan, according to the affidavit. The complaint also claims that the program will cause irreparable harm to the townships and villages in that it will disrupt the continuity of local government and place undue hardships upon the towns and villages in respect to maintaining an orderly tax roll.

### EXPLAIN OPPOSITION

Perhaps the most vocal opposition to the assessor's plan has been voiced by Maurice Lake, Salem town chairman. In a telephone interview, Lake said the plan will cost too much in the long run and be more efficient, the vote at the Aug. 1 meeting was 18-8, with the 18 city supervisors voting as a bloc to adopt the plan.

# Twin Lakes Opposes County Assessor Plan

(Twin Lakes) -- The village has signed a joint resolution with Paddock Lake and Silver Lake opposing the new countywide assessor program.

The resolution requests the assistance of the League of Wisconsin Municipalities in litigation over the matter. Under the pact, all three villages agree to participate in the cost of the litigation. The signing was announced at the board's Aug. 14 meeting.

171

**COUNTY ASSESSOR**  
KENOSHA COUNTY, WISCONSIN

Kenosha County is recruiting for a County Assessor to administer their county-wide assessment program. Starting annual salary between \$16,000 and \$18,000 plus a generous employee benefit program. Applicants who have qualifications equal or equivalent to six years of personal and real property taxation valuation experience including one year of responsible administrative or high level technical planning and coordination experience write to: Mr. Robert Spies, State Bureau of Personnel, Room 280, 1 West Wilson Street, Madison, Wisconsin 53702, for job description and formal application. Completed applications must be received prior to September 30, 1972.

An Equal Opportunity Employer

er telephone numbers to be when help is needed. And to be on the safe side in any disaster, at least one member of your family should

## Supervisors meet tonight

# Assessor item on agenda

The County Board faces few controversial items on its published agenda for the meeting at 7:30 tonight in the third floor Courthouse chambers.

One item, up for a first reading, would okay spending \$6,300 to hire American Appraisal Co. to set up the new office of the countywide assessor system. The appraisal firm told the board informally earlier that it would work with the county and the state in defining and outlining space, equipment and personnel needs in order to get the office fully and efficiently operational in as short a period of time as possible.

The resolution recommending the hiring is coming from the finance and audit committee.

County Board chairman Peter Marshall is due to name his appointments to the new comprehensive mental health committee tonight, and there also will be an appointment to the zoning board of adjustment.

Several fund transfers will be acted on as the fiscal year nears its end and some balances are running out. The personnel committee will recommend a new salary schedule for welfare supervisory employees, and the Sheriff's committee will ask for additional employees.

The county will get a new Civil Defense director beginning Jan. 1 with the retirement of Joseph T. Ripp who has reached the mandatory retirement age of 65. A request will be made for hiring a replacement.

The finance and building and grounds committee will seek an okay to hire a janitor for the county's newest building, the social services (welfare) center being remodeled from the former Kroger store in the 700 block of 52nd St.

The finance committee will announce its proposed annual meeting dates on 1972 budget deliberations.

## Assessor Hearing Postponed 9-6-72

(Kenosha) -- A hearing originally scheduled for Sept. 1 concerning an injunction attempting to restrain the inception of the new countywide assessor program was postponed until Sept. 18. Circuit Court Judge Harold M. Bode said an amended complaint was filed on Aug. 30, necessitating the delay in order for the county to file a reply.

The original complaint was filed by the eight townships and three villages in the county. It questioned the constitutionality of the state statute which authorizes the establishment of county assessors.

A question arose whether towns and villages, being creatures of the state constitution, can legally invoke questions of constitutionality regarding the county, another creature of the state. So, the plaintiffs supporting the new complaint are individuals.

They are Charles Thompson, Bristol farmer and president of the Kenosha County Farm Bureau; Chester M. Boyington, Bristol assessor; Earl W. Hollister, Bristol town chairman; Robert Baysinger, Paddock Lake assessor; and Jack McLafferty, Paddock Lake president.

Another problem developed when the plaintiffs were changed from the municipalities to individuals. Tax monies will no longer be available for use in prosecuting the matter. However, according to a spokesman for the plaintiffs, sufficient funds will be available from the plaintiffs and interested parties such as the Farm Bureau and the Wisconsin Towns Association. (For more on the assessor debate, see the Aug. 25 issue of this paper.)

# Board considers plan to hire experts to organize countywide assessors office

A plan to hire American Appraisal Co. for \$6,300 to help set up and organize the work of the new countywide assessor's office almost got by the County Board after a first reading Tuesday night.

Sup. Bernard McAleer, chairman of finance, asked for the move but later withdrew his motion when a half-dozen board members objected, claiming "railroading."

The measure was heard as a first reading, and will come up for final action at the Sept. 20 board meeting. That meeting would normally be held on Sept. 19, the third Tuesday, but there is a conflict with the Wisconsin County Boards Association convention in Racine.

American Appraisal will study the present county assessment rolls to determine where the greatest inequities are, and recommend where to begin the four-year, countywide reassessment required by law. It will also outline the physical arrangement of the new office in the Courthouse basement and suggest staffing requirements and equipment. The firm would also prepare a land value map, study previous sales, and develop a suggested budget for the department.

Hiring the firm is regarded by most board members as an essential move in order to get the new department off the ground for its scheduled starting date, Jan. 1. The county assessor to head the department is due to be hired some time next month.

In other actions, the board adopted by a split vote...

request from the Sheriff's committee for another detective, deputy, and clerk-steno 1 was referred to the finance committee. The appointment of Louis Jensen to another three-year term on the three-member zoning board of adjustments, ending June 30, 1975 was approved.

County payment of the 4 1/2 per cent employee contribution to the state teacher retirement fund for the county extension agents was also approved. Other county employees gained the same provision, for Wisconsin Retirement fund payments, in recent years. The attorney general recently ruled that the payments for county extension agents is legal.

All county employees now have both their own 4 1/2 per cent of gross salary share, plus the county's 4 1/2 per cent share, paid fully by the county as a fringe benefit.

An okay was granted to hire a new juvenile prosecutor in

the district attorney's office. The former officer, assistant D. A. Bruce E. Schroeder, was elevated to D.A. to fill the vacancy when the former D.A., Burton Scott, was appointed a county judge last month.

A replacement will also be sought for Civil Defense director Joseph T. Ripp, who resigns at the end of the year due to reaching the mandatory retirement age of 65.

The board's annual meeting dates were set for Oct. 19 and 31 and Nov. 2, with the public hearing on the proposed 1972 budget set for Nov. 9 at 7:30 p.m. in the second floor Circuit Court room.

Referred to zoning is a plan to cooperate on mapping of the Des Plaines River watershed. The Soil Conservation Service will put up \$25,000 of the estimated \$89,000 cost. The county Bristol and Pleasant Prairie, along with the Department of Natural Resources, will be

asked to share the remainder.

Sup. Francis Pitts, the board's representative to the Southeastern Wisconsin Regional Planning Commission, said the mapping will be beneficial to all three local governmental units in defining and locating flooding problems and in planning and enforcing the new floodplain and shoreland zoning ordinance.

The SCS plans only a \$25,000 study on behalf of the Chicago Sanitary District, but would enlarge the study with better maps if the local units here would share the extra cost. Pitts said. The SCS maps presently planned would be of little use to local government due to their lack of needed detail, Pitts said.

In other actions, the board: —Referred to the corporation counsel a claim for \$52 from the Wisconsin Electric Power Co. for wire damage by a highway crew.

—Okayed \$2,500 for the com-

prehensive health agency and \$24,636 for Southeastern Wisconsin Regional Planning Commission dues in the 1973 budget.

—Okayed \$2,500 in the 1973 budget for the Kenosha County Senior Citizens Council.

—Okayed a transfer of \$500 to the depleted chairmen's promotional fund for the balance of the year.

—Okayed payment of \$1,363 for repairs to the east end Courthouse air conditioning unit.

—Went on favor as approving a study of local governments as proposed by the Wisconsin Public Expenditure Survey, and urged the cooperation of all county officials.

—Accepted the low bid, \$23,681, by Topel, for replacement of Sheriff's squad cars. The other bid was \$24,342 by American Auto Sales. Also put \$6,354 extra into the fund due to higher than expected bids due to AMC dropping a lower

priced Ambassador series 1973.

—Asked the city to go ahead and raze buildings at 5800 E. Ave. and bill the property for the cost.

—Accepted the low bid Globe, \$7,470, for re-roofing Silver Lake highway garage. The other was \$13,146 Pete's Roofing.

—Okayed a plan to require approval of both the department committee and finance committee before the clerk can issue bills for trips, schools, conferences and conventions. It is required bills must be submitted for actual expenses after such expenditure.

42

The hiring is coming from the finance and audit committee. County Board chairman Peter Marshall is due to name his appointments to the new comprehensive mental health committee tonight, and there also will be an appointment to the zoning board of adjustment.

county's newest building, the social services (welfare) center being remodeled from the former Kroger store in the 700 block of 52nd St.

The finance committee will announce its proposed annual meeting dates on 1972 budget deliberations.

## Board considers plan to hire experts to organize countywide assessors office

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Sup. Bernard McAleer, chairman of finance, asked for the move but later withdrew his motion when a half-dozen board members objected, claiming "railroading."

The measure was heard as a first reading, and will come up for final action at the Sept. 20 board meeting. That meeting would normally be held on Sept. 19, the third Tuesday, but there is a conflict with the Wisconsin County Boards Association convention in Racine.

American Appraisal will study the present county assessment rolls to determine where the greatest inequities are, and recommend where to begin the four-year, countywide reassessment required by law. It will also outline the physical arrangement of the new office in the Courthouse basement and suggest staffing requirements and equipment. The firm would also prepare a land value map, study previous sales, and develop a suggested budget for the department.

Hiring the firm is regarded by most board members as an essential move in order to get the new department off the ground for its scheduled starting date, Jan. 1. The county assessor to head the department is due to be hired some time next month.

In other actions, the board adopted, by a split voice vote, pay raises for welfare department supervisory personnel. Sup. Eric Olson, personnel chairman, said the pay raises exceed the 5.5 per cent Pay Board guideline, and in most cases are more than 6 per cent.

Olson said welfare supervisors presented figures purporting to show welfare professionals went up by 10 to 11 per cent as a result of their new contract. The supervisors said they deserve to maintain the same or better differential between workers and supervisors.

County Employee groups uniformly received 5.5 per cent raises this year, Olson said, with certain exceptions for inequities. The welfare pay increases are the highest for any county group, he said.

The 13 supervisors got pay raises ranging from \$1,104 a year for the director to \$396 for the assistant store manager. The salary ranges are now \$18,264 for the director to \$6,966.

The new pay provisions also provide for free tuition for graduate courses and other courses the director and welfare board deem necessary.

Regarding the informal estimate that the welfare professionals received 10 to 11 per cent raises by some figuring, Olson said the matter may go to arbitration.

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In other personnel matters, a

request from the Sheriff's committee for another detective, deputy, and clerk-steno I was referred to the finance committee. The appointment of Louis Jensen to another three-year term on the three-member zoning board of adjustments, ending June 30, 1975 was approved.

County payment of the 4½ per cent employe contribution to the state teacher retirement fund for the county extension agents was also approved. Other county employes gained the same provision, for Wisconsin Retirement fund payments, in recent years. The attorney general recently ruled that the payments for county extension agents is legal.

All county employes now have both their own 4½ per cent of gross salary share, plus the county's 4½ per cent share, paid fully by the county as a fringe benefit.

An okay was granted to hire a new juvenile prosecutor in

the district attorney's office. The former officer, assistant D. A. Bruce E. Schroeder, was elevated to D.A. to fill the vacancy when the former D.A., Burton Scott, was appointed a county judge last month.

A replacement will also be sought for Civil Defense director Joseph T. Ripp, who resigns at the end of the year due to reaching the mandatory retirement age of 65.

The board's annual meeting dates were set for Oct. 19 and 31 and Nov. 2, with the public hearing on the proposed 1973 budget set for Nov. 9 at 7:30 p.m. in the second floor Circuit Court room.

Referred to zoning is a plan to cooperate on mapping of the Des Plaines River watershed. The Soil Conservation Service will put up \$25,000 of the estimated \$89,000 cost. The county Bristol and Pleasant Prairie, along with the Department of Natural Resources, will be

asked to share the remainder.

Sup. Francis Pitts, the board's representative to the Southeastern Wisconsin Regional Planning Commission, said the mapping will be beneficial to all three local governmental units in defining and locating flooding problems and in planning and enforcing the new floodplain and shoreland zoning ordinance.

The SCS plans only a \$25,000 study on behalf of the Chicago Sanitary District, but would enlarge the study with better maps if the local units here would share the extra cost. Pitts said. The SCS maps presently planned would be of little use to local government due to their lack of needed detail, Pitts said.

In other actions, the board: Referred to the corporation counsel a claim for \$52 from the Wisconsin Electric Power Co. for wire damage by a highway crew.

—Okayed \$2,500 for the com-

prehensive health \$24,636 for Southeastern Wisconsin Regional Planning Commission dues in 1972.

—Okayed \$2,500 budget for the Ki Senior Citizens Co.

—Okayed a trip to the depleted promotional fund of the year.

—Okayed payment for repairs to Courthouse air unit.

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—Accepted \$23,681, by Topelment of Sheriff's. The other bid was American Auto S \$6,354 extra into higher than due to AMC drop.

4/3

**Supervisors meet tonight**

**Assessor item on agenda**

The County Board faces few controversial items on its published agenda for the meeting at 7:30 tonight in the third floor Courthouse chambers.

One item, up for a first reading, would okay spending \$6,200

Several fund transfers will be acted on as the fiscal year nears its end and some balances are running out. The personnel committee will recommend a new salary schedule for welfare supervisory employees, and the Sheriff's committee will ask for additional employees.

The county will get a new Civil Defense director beginning Jan. 1 with the retirement of Joseph T. Ripp who has reached the mandatory retirement age of 65. A request will be made for hiring a replacement.

The finance and building and grounds committee will seek an okay to hire a janitor for the county's newest building, the social services (welfare) center being remodeled from the former Kroger store in the 700 block of 52nd St.

The finance committee will announce its proposed annual meeting dates on 1972 budget deliberations.

Can you tell exactly where your pants are not wearing? If so, switch to Lorraine. Their slits fit so smoothly, even knits do not stretch. They wash so beautifully. They wear so well. You can't imagine they start at only \$1.

We really don't want to seem personal but do your undergarments keep reminding you that you are wearing them? If so, switch to Lorraine. Their slits fit so smoothly, even knits do not stretch. They wash so beautifully. They wear so well. You can't imagine they start at only \$1.

**CHIT'S TALK**  
BY BETT & LUCILLE  
**Jucille's**

members of your family in case of an emergency? If a fire, tornado, flood or severe storm should affect your family and home, all family members, right down to the youngest, should know what to do and where to go when such an emergency arises.

Everyone needs to know where the first aid kit is located, too. They need to know how to use the fire extinguishers and know the proper telephone numbers to call when help is needed.

And to be on the safe side in any disaster, at least one member of your family should be trained in first aid.

If you would like to obtain a safety checklist for both your home and farm that will help heighten your awareness of safety practices and promote safety in your family, ask your county University Extension office for the "Wisconsin Farm and Home Safety Inspection Report" (Extension publication A2374).

**Assessor Hearing Postponed 9-6-73**

(Kenosha) -- A hearing originally scheduled for Sept. 1 concerning an injunction attempting to restrain the inception of the new countywide assessor program was postponed until Sept. 18.

Circuit Court Judge Harold M. Bode said an amended complaint was filed on Aug. 30, necessitating the delay in order for the county to file a reply.

The original complaint was filed by the eight townships and three villages in the county. It questioned the constitutionality of the state statute which authorizes the establishment of county assessors.

A question arose whether towns and villages, being creatures of the state constitution, can legally invoke questions of constitutionality regarding the county, another creature of the state. So, the plaintiffs supporting the new complaint are individuals.

They are Charles Thompson, Bristol farmer and president of the Kenosha County Farm Bureau; Chester M. Boyington, Bristol assessor; Earl W. Hollister, Bristol town chairman; Robert Bay-singer, Paddock Lake assessor; and Jack McLafferty, Paddock Lake president.

Another problem developed when the plaintiffs were changed from the municipalities to individuals. Tax monies will no longer be available for use in prosecuting the matter. However, according to a spokesman for the plaintiffs, sufficient funds will be available from the plaintiffs and interested parties such as the Farm Bureau and the Wisconsin Towns Association. (For more on the assessor debate, see the Aug. 25 issue of this paper.)

**Supervisors plan to hire experts to size countywide assessors office**

A request from the Sheriff's committee for another detective, deputy, and clerk-steno I was referred to the finance committee. The appointment of Louis Jensen to another three-year term on the three-member zoning board of adjustments, ending June 30, 1975 was approved.

County payment of the 4 1/2 per cent employe contribution to the state teacher retirement fund for the county extension agents was also approved. Other county employes gained the same provision, for Wisconsin Retirement fund payments, in recent years. The attorney general recently ruled that the payments for county extension agents is legal.

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A replacement will also be sought for Civil Defense director Joseph T. Ripp, who resigns at the end of the year due to reaching the mandatory retirement age of 65.

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In other actions, the board: —Referred to the corporation counsel a claim for \$52 from the Wisconsin Electric Power Co. for wire damage by a highway crew. —Okayed \$2,500 for the com-

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74

## County Board Proceeding Normally With Assessor Plans

(Kenosha) -- Although a hearing is scheduled for Sept. 18 as an attempt to stop the establishment of the county assessor program, the County Board is proceeding normally on the plans.

At a Sept. 5 meeting, a plan to hire the American Appraisal Co. for \$6,300 to help set up and organize the work of the county assessor's office almost got by the board after a first reading. Bernard McAleer, chairman of finance, asked for the move, but later withdrew his motion when several board members objected, claiming "railroading."

Hiring the firm is considered an essential move in order to get the new department off the ground for its scheduled starting date of Jan. 1, 1973. The county assessor to head the department is due to be hired some time next month.

This is, of course, if the Circuit Court does not rule against the program. At the Sept. 18 hearing, the 11 municipalities in the county will be trying to stop the institution of the program on the grounds that the state statute which authorizes the establishment of county assessors is unconstitutional.

A hearing on the matter was originally scheduled for Sept. 1 with the municipalities as the plaintiffs. However, a question arose whether towns and villages, being creatures of the state constitution, can legally invoke questions of constitutionality regarding the county, another creature of the state. Thus, the plaintiffs were changed to individuals, necessitating a delay of the hearing in order for the county to file a reply.

The plaintiffs in the case on Sept. 18 will be Charles Thompson, president of the Kenosha County Farm Bureau; Chester M. Boyington, Bristol assessor; Earl W. Hollister, Bristol town chairman; Robert Baysinger, Paddock Lake assessor; and Jack McLafferty, Paddock Lake president.

## Countywide assessing advances

The County Board will hire a firm to help set up its new countywide assessing system, but debate on the action Tuesday night emphasized continuing rural opposition to countywide assessing.

The move to hire American Appraisal Co. for a \$6,300 fee passed by a 16-10 vote.

The firm will provide technical assistance and help set up a budget for the new assessor's department which is due to go into effect Jan. 1. At that time, all local property assessing in the city, townships and villages will end and a single county operated department will take over.

Countywide assessing is being challenged in Circuit Court, but the initial hearing on a taxpayers' suit brought by five rural residents is not scheduled until Oct. 4.

Sups. Earl Hollister, Eric Olson and Fred Schmalfeldt argued that the move to countywide assessing was being made in too much haste. They said that hiring of American Appraisal should be held up until at least the initial court hearing is completed.

Sup. Bernard McAleer said there are no restrictions on the board at this time from any court, and charged that if stalling tactics continue the first assessment, due May 1, will not be possible under the new system.

McAleer said that other projects hinge on okaying the firm, including drastic changes to the Courthouse to provide room, hiring the chief assessor, and meeting the deadline for the 1973 assessing budget.

Schmalfeldt said his constituents are strongly against the assessor system. "This will cost about \$300,000 next year. It will make the 1973 budget

Sup. Emil Ruffalo of the city in opposing the measures. The other 16 city supervisors present backed the move to press ahead on setting up the department.

In other board actions, a Workmen's Compensation committee was set up to study possible changes in the county's program and report back with recommendations.

Named to the committee were Sups. Francis Pitts, Richard Lindgren, Fred Schmalfeldt and Helen Tillman; Corporation Counsel Joseph Salituro, County Parks director Richard Lindl, Institutions superintendent Harry Metten, Highway commissioner Leo Wagner, and County Clerk, Edward J. Wavro.

The board also: --Heard the first reading of a proposal to condemn three parcels needed for a new county park in Bristol township;

--Heard the first reading of a transfer of \$10,000 to cover a shortage in the Sheriff's department overtime account and another on hiring a janitor for \$1,976 for the new Social Services building for the balance of the year;

--Referred to finance and personnel a proposal to hire a youth agent in cooperation with the UW Extension division and to make a one-day-a-week clerk typist in the Extension office a half-time employee.

--Okayed advertising for bids to put glass blocks in the basement Courthouse windows;

--Okayed \$11,928 for hiring Pitts Decorating Co. to paint part of the Courthouse and jail;

--Referred to finance and personnel a request for an additional clerk typist in the county office to handle minor

## County units hear report on assessor opposition

By JAMES ROHDE  
Kenosha News Staff Writer

BRISTOL — Unanimity was expressed by representatives of the 11 municipalities in Kenosha County in fighting the proposed countywide assessor during a meeting of the Kenosha County Association of Towns and Villages last night.

The group was briefed on progress of a suit filed in circuit court seeking an injunction to prevent the County Board from implementing the program.

Cecil Rothrock, attorney for three of the municipalities, said a procedural matter developed in regard to the original suit filed on behalf of the eight townships and three villages.

Prior to the original hearing date of Sept. 1, the suit was amended and filed on behalf of Earl Hollister, Chester Boyington, Charles Thompson, all of Bristol; and Jack McLafferty

and Robert Baysinger, Paddock Lake.

In regard to another postponement on Sept. 18, Rothrock explained that the second date was only a proposed date. He said the new date of Oct. 4 at 9:30 a.m. in Circuit Judge Harold Bode's court was a firm date.

The towns and villages west of the city are opposing the County Board's action on the basis of constitutionality since it does not involve matters of statewide concern and does not apply with equal uniformity to all cities and villages in the state.

In seeking the injunction, the affidavit states that if the plan is allowed to proceed, it would cause irreparable harm to the townships and villages in that it will disrupt continuity of local government and will cost the taxpayers and municipalities additional sums of money.

Regardless of the outcome of the injunction, the association said the group plans to continue in its court proceeding regard to the basic argument.

Concern was expressed by some representatives of municipalities last night in regard to the election of assessors scheduled next and the renewal of contracts with assessors hired by townships.

The group agreed to take action until a decision is reached in court. The action also heard a report by the County Board regard to a study of local government.

## County Assessor Hearing

### Postponed Again

(Kenosha) -- A hearing challenging the new countywide assessor system has been postponed for the second time.

Originally scheduled for Sept. 1, the hearing was delayed until Sept. 18 when a new complaint was filed, listing the plaintiffs as individuals rather than municipalities. The Sept. 18 hearing was then postponed last week because the filing of the amended complaint was ruled so substantial a change that it amounts to a new suit. The hearing is now scheduled for Oct. 4 at 9:20 a.m. in the circuit court of Judge Harold Bode.

The suit will still challenge the assessor system on the grounds that the 1969 act permitting countywide assessor systems is unconstitutional. The original complaint was amended when a question arose if villages and towns, being creatures of the state constitution, could challenge the county, another creature of the state. After this question was brought up, the plaintiffs in the case were changed from the 11 municipalities in the county to five individuals.

## County Board Hires Firm To Set Up Assessor

(Kenosha) -- The county assessor program passed over a big hurdle Sept. 20 when the county board okayed the hiring of the American Appraisal Co. to help set up the system, but rural opposition to the program continued.

After much debate, the board approved the hiring of the appraisal firm by a 16-10 vote. The firm will provide technical assistance and help set up a budget for the new assessor's office which is due to go into effect on Jan. 1, 1973.

The county assessor system is being challenged in circuit court by five rural residents who represent the 11 municipalities in the county. They are opposing the system on the grounds that the 1969 act authorizing the establishment of countywide assessor programs is unconstitutional. A hearing on the matter is scheduled for Oct. 4.

Rural opposition caused some maneuvering to be done at the Sept. 20 meeting. The original motion, to hire the appraisal firm for \$6,300, was amended to drop a fund transfer and any mention of the cost. The vote on this amendment was 16-10. The effect was to eliminate the need for a two-third vote for passage.

Then, with only a majority vote needed for passage, the board voted to adopt the amended motion. The effect was to enable hiring of the firm immediately but delay the okay of payment to a future date. The vote on the amended motion was also 16-10.

In all balloting on the matter the nine rural supervisors were joined by Supervisor Emil Ruffalo of Kenosha as minority voters. Sixteen of the city supervisors voted in a bloc for passage.

Supervisor Carl Hollister of Bristol called the maneuvering "a

way to get another rural appraisal firm

Supervisors under any delaying the system could not be

Opponents to a higher According to the present will in the power grab b

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...necessitating a delay of the hearing in order for the county to file a reply.

The plaintiffs in the case on Sept. 18 will be Charles Thompson, president of the Kenosha County Farm Bureau; Chester M. Boyington, Bristol assessor; Earl W. Hollister, Bristol town chairman; Robert Baysinger, Paddock Lake assessor; and Jack McLafferty, Paddock Lake president.

## Countywide assessing advances

The County Board will hire a firm to help set up its new countywide assessing system, but debate on the action Tuesday night emphasized continuing rural opposition to countywide assessing.

The move to hire American Appraisal Co. for a \$6,300 fee passed by a 16-10 vote.

The firm will provide technical assistance and help set up a budget for the new assessor's department which is due to go into effect Jan. 1. At that time, all local property assessing in the city, townships and villages will end and a single county operated department will take over.

Countywide assessing is being challenged in Circuit Court, but the initial hearing on a taxpayers' suit brought by five rural residents is not scheduled until Oct. 4.

Sups. Earl Hollister, Eric Olson and Fred Schmalfeldt argued that the move to countywide assessing was being made in too much haste. They said that hiring of American Appraisal should be held up until at least the initial court hearing is completed.

Sup. Bernard McAleer said there are no restrictions on the board at this time from any court, and charged that if stalling tactics continue the first assessment, due May 1, will not be possible under the new system.

McAleer said that other projects hinge on okaying the firm, including drastic changes to the Courthouse to provide room, hiring the chief assessor, and meeting the deadline for the 1973 assessing budget.

Schmalfeldt said his constituents are strongly against the assessor system. "This will cost about \$300,000 next year. It will make the 1973 budget one we can't even look at."

The system will replace a city department which costs that municipality some \$96,000, plus departments in the towns and villages that cost varying, but much smaller, amounts.

Olson charged unnecessary haste, saying countywide assessing laid in committee "for years," and now it has been pushed through. "We are hiring an assessor without knowing what he is to do or how he is to do it."

The original motion, to hire the firm for \$6,300, was amended to drop a fund transfer and any mention of the cost. The vote was 16-10. The effect was to eliminate the need for a two-thirds vote for passage.

Then the board voted 16-10 again to adopt the amended resolution which required only a majority vote. The effect of the measure is to enable hiring of the firm at once, but delay okaying payment to a future date.

Hollister charged that the maneuvering was "a way to get around the rules and bluff the taxpayer."

On the votes, the nine rural supervisors were joined by

Sup. Emil Ruffalo of the city in opposing the measures. The other 16 city supervisors present backed the move to press ahead on setting up the department.

In other board actions, a Workmen's Compensation committee was set up to study possible changes in the county's program and report back with recommendations.

Named to the committee were Sups. Francis Pitts, Richard Lindgren, Fred Schmalfeldt and Helen Tillman; Corporation Counsel Joseph Salituro, County Parks director Richard Lindl, Institutions superintendent Harry Metten, Highway commissioner Leo Wagner, and County Clerk, Edward J. Wavro.

The board also:

—Heard the first reading of a proposal to condemn three parcels needed for a new county park in Bristol township;

—Heard the first reading of a transfer of \$10,000 to cover a shortage in the Sheriff's department overtime account and another on hiring a janitor for \$1,976 for the new Social Services building for the balance of the year;

—Referred to finance and personnel a proposal to hire a youth agent in cooperation with the UW Extension division and to make a one-day-a-week clerk typist in the Extension office a half-time employee.

—Okayed advertising for bids to put glass blocks in the basement Courthouse windows;

—Okayed \$11,928 for hiring Pitts Decorating Co. to paint part of the Courthouse and jail;

—Referred to finance and personnel a request for an additional clerk typist in the courts office to handle micro-filming and filing;

—Referred to personnel and finance a request for temporary help in the register of deeds office;

—Okayed a permitted use for James Herring at the old Victory School for use as a silk screening and trophy shop and living quarters;

—Okayed a permitted use for a home to be added to his sports car repair business requested by Ted Wright for an industrially zoned parcel south of Hy. 50 and east of the CNW tracks.

—Voted to make the official Christmas and New Years holiday day off on Tuesday of the respective weeks due to the preceeding Sundays being contractual holidays.

—Okayed a report slapping the hands of the Kenosha Pharmaceutical Association for not contacting the institutions regarding their interest in a unit dosage drug system until a contract had been awarded to Park Drug Co.

—Referred to finance the replacement of seven men in the highway department lost through death, retirement or resignation.

in regard to the original suit filed on behalf of the eight townships and three villages.

Prior to the original hearing date of Sept. 1, the suit was amended and filed on behalf of Earl Hollister, Chester Boyington, Charles Thompson, all of Bristol; and Jack McLafferty

affidavit states that if the plan is allowed to proceed, it would cause irreparable harm to the townships and villages in that it will disrupt continuity of local government and will cost the taxpayers and municipalities additional sums of money.

## County Assessor Hearing Postponed Again

(Kenosha) -- A hearing challenging the new countywide assessor system has been postponed for the second time.

Originally scheduled for Sept. 1, the hearing was delayed until Sept. 18 when a new complaint was filed, listing the plaintiffs as individuals rather than municipalities. The Sept. 18 hearing was then postponed last week because the filing of the amended complaint was ruled so substantial a change that it amounts to a new suit. The hearing is now scheduled for Oct. 4 at 9:20 a.m. in the circuit court of Judge Harold Bode.

The suit will still challenge the assessor system on the grounds that the 1969 act permitting countywide assessor systems is unconstitutional. The original complaint was amended when a question arose if villages and towns, being creatures of the state constitution, could challenge the county, another creature of the state. After this question was brought up, the plaintiffs in the case were changed from the 11 municipalities in the county to five individuals.

## County Board Hires Firm To Set Up Assessor

(Kenosha) -- The county assessor program passed over a big hurdle Sept. 20 when the county board okayed the hiring of the American Appraisal Co. to help set up the system, but rural opposition to the program continued.

After much debate, the board approved the hiring of the appraisal firm by a 16-10 vote. The firm will provide technical assistance and help set up a budget for the new assessor's office which is due to go into effect on Jan. 1, 1973.

The county assessor system is being challenged in circuit court by five rural residents who represent the 11 municipalities in the county. They are opposing the system on the grounds that the 1969 act authorizing the establishment of countywide assessor programs is unconstitutional. A hearing on the matter is scheduled for Oct. 4.

Rural opposition caused some maneuvering to be done at the Sept. 20 meeting. The original motion, to hire the appraisal firm for \$6,300, was amended to drop a fund transfer and any mention of the cost. The vote on this amendment was 16-10. The effect was to eliminate the need for a two-thirds vote for passage.

Then, with only a majority vote needed for passage, the board voted to adopt the amended motion. The effect was to enable hiring of the firm immediately but delay the okay of payment to a future date. The vote on the amended motion was also 16-10.

In all balloting on the matter the nine rural supervisors were joined by Supervisor Emil Ruffalo of Kenosha as minority voters. Sixteen of the city supervisors voted in a bloc for passage.

Supervisor Carl Hollister of Bristol called the maneuvering "a

way to get around the rules and bluff the taxpayer."

On the votes, the nine rural supervisors were joined by

Supervisor under any rural delaying the system could not be opposed to a higher According to the present or will in the lo power grab by

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## Board Proceeding With Assessor Plans

— Although a hearing is scheduled for Sept. 18 as an attempt to establish the county assessor program, the board is proceeding normally on the plans.

"At a meeting, a plan to hire the American Appraisal firm to help set up and organize the work of the county assessor almost got by the board after a first reading. The assessor, chairman of finance, asked for the move, but his motion when several board members objected, failed."

"The firm is considered an essential move in order to get the department off the ground for its scheduled starting date of the county assessor to head the department is due to start next month."

"In course, if the Circuit Court does not rule against the Sept. 18 hearing, the 11 municipalities in the county to stop the institution of the program on the grounds statute which authorizes the establishment of county assessor is unconstitutional."

"The matter was originally scheduled for Sept. 1 with the assessor as the plaintiffs. However, a question arose in the villages, being creatures of the state constitution, the questions of constitutionality regarding the county assessor of the state. Thus, the plaintiffs were changed to assessor, restating a delay of the hearing in order for the reply."

"In the case on Sept. 18 will be Charles Thompson, Kenosha County Farm Bureau; Chester M. Boyington, assessor; Earl W. Hollister, Bristol town chairman; Harold Bode, Paddock Lake assessor; and Jack McLafferty, resident."

## Countywide Assessing Advances

The board will hire a firm to set up its new assessing system, as the action Tuesday emphasized continuing opposition to counting.

The board will hire American firm for a \$6,300 fee for 16-10 vote.

The firm will provide technical assistance and help set up the new assessor's office which is due to go into operation at that time. Property assessing in the municipalities and villages of a single county department will take place.

The assessing is being handled in Circuit Court the initial hearing on the assessor's suit brought by residents is not until Oct. 4.

Hollister, Eric Schmalfeldt are moving to count assessor's suit being much haste. They are bringing of American assessor should be held up at the initial court hearing.

McAleer said restrictions on the assessor's time from any other party if stalled continue the first due May 1, will be under the new

aid that other project okaying the firm, drastic changes to assessor's office to provide the chief assessor, the deadline for assessor's budget. He said his confidence strongly against assessor's system. "This will cost \$300,000 next year. We'll look at the 1973 budget even look at."

McAleer will replace the assessor which costs \$96,000, help in the towns

Sup. Emil Ruffalo of the city in opposing the measures. The other 16 city supervisors present backed the move to press ahead on setting up the department.

In other board actions, a Workmen's Compensation committee was set up to study possible changes in the county's program and report back with recommendations.

Named to the committee were Sups. Francis Pitts, Richard Lindgren, Fred Schmalfeldt and Helen Tillman; Corporation Counsel Joseph Salituro, County Parks director Richard Lindl, Institutions superintendent Harry Metten, Highway commissioner Leo Wagner, and County Clerk, Edward J. Wavro.

The board also: —Heard the first reading of a proposal to condemn three parcels needed for a new county park in Bristol township;

—Heard the first reading of a transfer of \$10,000 to cover a shortage in the Sheriff's department overtime account and another on hiring a janitor for \$1,976 for the new Social Services building for the balance of the year;

—Referred to finance and personnel a proposal to hire a youth agent in cooperation with the UW Extension division and to make a one-day-a-week clerk typist in the Extension office a half-time employee.

—Okayed advertising for bids to put glass blocks in the basement Courthouse windows;

—Okayed \$11,928 for hiring Pitts Decorating Co. to paint part of the Courthouse and jail;

—Referred to finance and personnel a request for an additional clerk typist in the courts office to handle micro-filming and filing;

—Referred to personnel and finance a request for temporary help in the register of deeds

## County units hear report on assessor opposition

By JAMES ROHDE  
Kenosha News Staff Writer

BRISTOL — Unanimity was expressed by representatives of the 11 municipalities in Kenosha County in fighting the proposed countywide assessor during a meeting of the Kenosha County Association of Towns and Villages last night.

The group was briefed on progress of a suit filed in circuit court seeking an injunction to prevent the County Board from implementing the program.

Cecil Rothrock, attorney for three of the municipalities, said a procedural matter developed in regard to the original suit filed on behalf of the eight townships and three villages.

Prior to the original hearing date of Sept. 1, the suit was amended and filed on behalf of Earl Hollister, Chester Boyington, Charles Thompson, all of Bristol; and Jack McLafferty

and Robert Baysinger, Paddock Lake.

In regard to another postponement on Sept. 18, Rothrock explained that the second date was only a proposed date. He said the new date of Oct. 4 at 9:30 a.m. in Circuit Judge Harold Bode's court was a firm date.

The towns and villages west of the city are opposing the County Board's action on the basis of constitutionality since it does not involve matters of statewide concern and does not apply with equal uniformity to all cities and villages in the state.

In seeking the injunction, the affidavit states that if the plan is allowed to proceed, it would cause irreparable harm to the townships and villages in that it will disrupt continuity of local government and will cost the taxpayers and municipalities additional sums of money.

Regardless of the outcome of the injunction, the association said the group plans to continue in its court proceedings in regard to the basic argument.

Concern was expressed by some representatives of the municipalities last night in regard to the election of some assessors scheduled next year and the renewal of contracts with assessors hired by some townships.

The group agreed to take no action until a decision is reached in court. The association also heard a report on action by the County Board in regard to a study of local government.

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The county assessor system is being challenged in circuit court by five rural residents who represent the 11 municipalities in the county. They are opposing the system on the grounds that the 1969 act authorizing the establishment of countywide assessor programs is unconstitutional. A hearing on the matter is scheduled for Oct. 4.

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Supervisor Carl Hollister of Bristol called the maneuvering "a

way to get around the rules and bluff the taxpayer." He and several other rural supervisors called for the delay of the hiring of the appraisal firm until after the Oct. 4 hearing.

Supervisor Bernard McAleer of Kenosha said the board is not under any restrictions from any court at this time and that delaying the hiring of the firm would hinder the establishment of the system to the point where the initial assessment, due May 1, could not be made.

Opponents of the program have said they will appeal their case to a higher court if the decision on Oct. 4 goes against them. According to these officials, the system will be more costly than the present one (in which each municipality has its own assessor), will in the long run be less efficient, and essentially represents a power grab by the city supervisors.

47



An overflow crowd of mostly rural residents listens to countywide assessor arguments before Circuit Judge Harold M. Bode this morning. Speaking, left, is Robert J. Vergeront, assistant to the state attorney general, who said the court does not have jurisdiction in the case.

—(Kenosha News Photo by Marshall Simonsen)

10-4-72

## Bode refuses to restrain countywide assessor plan

Speaking to a standing room crowd, Circuit Judge Harold M. Bode this morning ruled there is no cause of action to issue a temporary restraining order against the countywide assessor system.

The five rural plaintiffs, who gathered with the some 70 other persons outside the court afterward, almost immediately agreed that they would appeal countywide assessing to the state Supreme Court.

Kenosha County's system, the first in the state under enabling 1969 state law, is due to go into effect Jan. 1. The chief assessor is due to be hired some time this month.

In his ruling, Bode said that in the court's judgement, "what the County Board did was constitutional" in making use of the State statute permitting countywide assessing by two-thirds vote of the County Board.

"It is not the purpose of this court to defeat the will of the representatives of two-thirds of the people of this county," Bode said.

Bode did not rule on the constitutionality of the state Legislature's action, noting that this is not a matter for his court.

He said that if the plaintiffs are unhappy with the law the legislature passed "you are directed to go to the Legislature or the County Board".

"It is not my decision to make as to whether this law is good or not. That is up to the legislature and the voters. If the voters think it is a bad law, they can vote the legislators out of office," Bode said.

The hearing, which lasted about an hour and a quarter, came as the result of a suit filed by five rural residents; Charles Thompson, Bristol farmer; Chester Boyington, Bristol town assessor; Earl Hollister, Bristol town chairman; Robert Baysinger, acting assessor of the village of Paddock Lake, and Jack McLafferty, acting president of Paddock Lake.

They contended that the County Board acted illegally in making use of a statute which, they said, is unconstitutional.

## County Municipalities Lose First Round In Assessor Fight

BY GREGG HOFFMANN

As briefly reported in last Wednesday's paper, a temporary injunction seeking to restrain the Kenosha County Board from taking any further action on the countywide assessor program was denied in Circuit Court, Oct. 4.

The injunction was sought by five individuals representing the 11 rural municipalities. They were Charles Thompson, Bristol farmer; Chester Boyington, Bristol town assessor; Earl Hollister, Bristol town chairman; Robert Baysinger, acting assessor of Paddock Lake; and Jack McLafferty, Paddock Lake president. The attorneys for these plaintiffs contended that the County Board acted illegally in making use of a 1969 state legislative act (which they claim is unconstitutional) to enact the system.

Judge Harold Bode denied the injunction on the grounds that the court has no jurisdiction over what is a legislative matter. Bode said the passage of the system by the County Board was constitutional under the 1969 statute and noted that it was not the court's position to rule on the constitutionality of that state act.

have acted illegally.

Salituro commented that he believed the state legislators passed the 1969 act because they thought that county assessor systems would modernize and improve government. This prompted an outburst in the courtroom.

Kirkhoff charged that Salituro was implying that town governments were incompetent. He contended that town governments were "one of the last strongholds of democracy" and were "better than somebody in Washington telling people here

what to do."

Salituro quipped that County Board was a long way from Washington which was followed by Kirkhoff saying "and we don't want them (the County Board) either." Several people in the courtroom applauded at this comment.

### APPEAL ALMOST CERTAIN

Several rural officials said after leaving the courtroom that the hearing was just the first round in their fight against the assessor program. An appeal is almost a certainty.

The program is scheduled to go into effect on Jan. 1, 1973. The Kenosha board is the first county board to adopt the system. Thus, this case is being closely watched by many other county boards in the state.

### Items of interest to every reader

To the Editor:

As I read Thursday, Oct. 26th, Kenosha News, I saw two items which should concern every resident of Kenosha county.

1. The largest single increase in the first third of the preliminary 1973 budget is a \$258,000 item for the new county-wide assessor system, due to go into effect Jan. 1. They failed to mention that another \$150,000 will be required to remodel and equip the new assessor's office, not to mention the cost of moving to the new location.

It seems inconceivable to me that this could take place, with every county resident against it, and helpless to do a thing against it, since our state legislators have made it possible — and we the only county in the state to "take advantage" of it. Surely there should be a referendum on the subject.

2. These same "helpful" legislators want a pay raise as of Jan. 1. They wanted it last session, but dropped it because of public opposition, and have now waited until Nov. 15 for the public hearing so that it would not become an issue in this election campaign.

Wake up Kenosha County, farmers especially! Sooner than we think our political foes, coupled with the undesirable season we are experiencing, can put us out of

business; and city residents can contemplate also — food will be higher, or worse still, there won't be enough.

To me the basic issue is — This is the first step. We in the county no longer have a voice in what happens to us, when we have a vote of 18 to 8 on the County Board. This makes us second class citizens!

If it wasn't so serious would be very amusing to various politicians from governor on down trying to decide what to do with the "plus" tax money when the logical solution would be simple — Give it back to taxpayer.

Emily Ben Bristol

87

## COUNTYWIDE ASSESSOR FIGHT

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He also said it was not the court's position to determine if a law will be good or bad in the future.

"If you have a complaint, take it to the State Legislature or the County Board, not this court," he told the plaintiffs and an overflow crowd in the courtroom.

#### LASTS MORE THAN AN HOUR

The hearing lasted about an hour and 15 minutes. During that time, Curtis Kirkhoff, one of the plaintiffs' attorneys, tried to persuade the court that the County Board had acted illegally in using the 1969 state statute to enact the system because local governmental units (the assessors) were being abolished, thus harming the "home rule" statute. Kirkhoff raised several constitutional questions concerning the state statute, but contended that the case could be decided by Bode without the judge ruling on the constitutionality of the 1969 act.

Joseph Salturo, Kenosha County corporation counsel who represented the County Board, said that the only possible issue in the case could be the constitutionality of the state act and that the Circuit Court was not in the position to judge that constitutionality. He argued that the County Board had done nothing illegal by passing the assessor program because it was a county program, not a case of the County Board appointing a town or village assessor. If the later was the case, he said, the board would then

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26th. Kenosha News. I saw two items which should concern every resident of Kenosha county.

1. The largest single increase in the first third of the preliminary 1973 budget is a \$268,000 item for the new county-wide assessor system, due to go into effect Jan. 1. They failed to mention that another \$150,000 will be required to remodel and equip the new assessor's office, not to mention the cost of moving to the new location.

It seems inconceivable to me that this could take place, with every county resident against it, and helpless to do a thing against it, since our state legislators have made it possible — and we the only county in the state to "take advantage" of it. Surely there should be a referendum on the subject.

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## for Assessor Change

of college and two had finished college. Three had a year or less of assessing experience and seven had five years or less.

Armed with that information, the committee reported back to the board. Final action followed hearings at which there was "quite a bit of resistance," said McAleer.

The plan recommended by the state would include the assessor, a chief appraiser who would act as deputy, one senior appraiser for real property and another for manufacturing property, seven other property appraisers, four technicians and four clerk typists.

McAleer said the county has hired the American Appraisal Co. to make a study of proposed program needs.

The state cost estimate includes \$204,000 for salaries, plus office equipment, furni-

ture, mapwork and mileage. McAleer said his estimate so far ran \$8,000 under the state's.

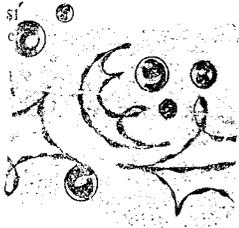
The new assessor would be hired in time to help work out the budget, which the county board will adopt in mid-November.

Hafner stressed that the assessor would use the same procedures, guidelines and manuals as local assessors now are expected to use, but the big gain would be in "greater equity and professionalism." Hiring preference is to be given to assessors with eight or more years of experience.

The county assessor, according to state law, is to completely revalue taxation districts under him within four years.

Menominee County, the former Indian reservation, has in effect a county assessor, but actually has only one town assessing district.

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## John E. Higgins choice for countywide assessor

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The head of Kenosha's new countywide assessing department will be John E. Higgins, 45, assessor for the town of Pleasant Prairie, according to a recommendation to be given to the County Board Tuesday by board chairman Peter R. Marshall.

Marshall said Higgins rated highest in both the written and oral tests conducted after a nationwide recruitment campaign. Higgins' appointment must be confirmed by a majority vote of the board.

Marshall said that the finance committee will also present a resolution asking for a transfer of money from the general fund in order to pay Higgins' salary and that of a clerk-stenographer II for the last month of this year. Marshall said Higgins should start work Dec. 1 in order to recruit a staff for a Jan. 1 start-up.

The money transfer is necessary because there is no money for the new assessing department in the 1972 budget. A two-thirds vote is needed to transfer funds.

Starting Jan. 1, according to the preliminary 1973 county budget, there will be a fund of \$268,000 for operating the as-

sessing office for the next 12 months.

The assessing department will be housed temporarily on the third floor of the Courthouse, in space formerly occupied by the children's service office of the welfare department. Welfare has moved all offices to the former Kroger building opposite city hall at 714 52nd St.

Shortly after Jan. 1, the basement of the Courthouse will be remodeled as a more permanent home for the assessing department.

Higgins, 1026 33rd Ave., has been Pleasant Prairie's assessor since April, 1967. That job will no longer exist when countywide assessing takes over in the city, towns and villages Jan. 1. Higgins is also head of the building inspection department for the township. That department has two full time employees and several part time persons.

The salary in his present post is \$12,492. The salary range established for the countywide assessor is \$16,000 to \$18,000.

Higgins will be Wisconsin's first countywide assessor. Kenosha County became the first



John E. Higgins

order against the county when Circuit Judge Harold M. Bode ruled Oct. 4 that there was no cause of action. The five immediately served notice that they would appeal to the state Supreme Court, challenging the constitutionality of the Legislature setting up countywide assessing.

The new county assessor will select his own staff, giving preference to those in the county with eight or more years of experience. Those assessors who have not passed the state exam can be hired, but will have just three years to become accredited professionals.

According to preliminary plans, the assessor's office will do little more than correct obvious assessing errors in the first year, while preparing for a full reassessing schedule to begin in the second year.

Beginning in 1974, the office will start on a four-year plan to reassess the entire city and county. After the first four years, the assessor must maintain the entire county at 100 per cent of market value on the assessment rolls. This will probably mean a continuous reassessment of one-fourth of the county each year.

county in the state to establish the system August 1. Combining all assessing departments was made possible by an act of the 1969 Legislature. Several other counties are considering the move and the Legislature will be considering a move to make countywide assessing mandatory.

A group of five county residents is still contesting the 1969 legislation. They failed in an attempt to obtain a restraining

The preliminary recommendation is that the new office have a total of 19 employees. They would be the assessor, a deputy assessor, nine appraisers, four technicians, and four clerical workers.

They would replace the present six-man staff plus clerical help in the city, the full time men in Somers and Pleasant Prairie, and part-time assessors in the other six townships and in the three villages.

Higgins comes to his new post with 15 years of assessing experience.

He is a native of Beloit, graduating from St. Francis Seminary High School, earned credits in engineering at Marquette University and in accounting at LaSalle Extension University.

In 1957 he became a deputy assessor in the city of Beloit, leaving in 1963 to become assessor in Chippewa Falls.

In 1967 he came to head Pleasant Prairie's department which has had a full time assessor since 1962, the first in the county outside the city.

In his five years there, Higgins has revalued 25 per cent of the township using part time help, and has put all assessment

and tax records on computers.

In his five years in Chippewa Falls, Higgins was the first full-time non-elected assessor for the city. He and a secretary did all the city's assessing and revalued all residential property with the help of part-time employees he trained. He also put the city's assessing and tax records on a computer system.

Higgins won the SRA designation (Senior residential appraiser) in 1964, and formed his own appraisal company shortly afterwards, working for a number of municipalities, governmental agencies, private companies and individuals on a part time basis since that time.

He has been a Wisconsin Real Estate Broker since 1961 and has been the head of several appraisal and assessing organizations, including holding the presidency of the Racine-Kenosha chapter of the Society of Real Estate Appraisers for 1971-72. This year he was named to the Governor's Committee for Review of the Equalization Process. He teaches real estate appraisal at Gateway Technical Institute.

Higgins is married and has four children, ages 12 to 20.

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# Countywide Assessor Plan Progressing

By Loren H. Osman  
of The Journal Staff

Kenosha, Wis. — Although legal challenges may lie ahead, Kenosha County is proceeding with plans to become the first county in Wisconsin with a county assessor system.

The state Bureau of Personnel interviewed nine applicants for the job last week and will pass results of the oral examinations on to the county. The appointment is to be made next month by the county board chairman, subject to approval of other supervisors.

The move is being watched closely by several other counties.

## Inquiries to State

Bernard T. McAleer, head of the County Board's Finance Committee which laid the groundwork for the change-over, said Racine County, Wood County and others had made inquiries.

## Assessor candidates down to 3

The number of finalists for the post of countywide assessor has been narrowed to three, two of whom are from the Kenosha area, according to Peter Marshall, chairman of the County Board.

The assessor, the first of his kind in the state, is due to begin operation of the department on Jan. 1 in quarters to be established in the Court-house basement.

Marshall said there were 18 applicants for the job who filled with the State Bureau of Personnel, Madison. The bureau assisted the county in the first steps of the selection process. Of the original 18 obtained through nationwide advertising, five were rejected as not meeting the established qualifications. Four others did not make the test.

Nine took the oral test in Madison and the results were submitted to the county. The top three finishers were selected for final oral examination by local officials.

Marshall said oral examinations would probably be held next week. Besides Marshall, up, Bernard McAleer, chairman of the finance committee, and Sup. Eric Olson, vice-chairman of the board, will be on the examination panel.

## for Assessor Change

of college and two had finished college. Three had a year or less of assessing experience and seven had five years or less.

Armed with that information, mapwork and mileage

McAleer said his estimate so far ran \$8,000 under the state's.

The new assessor would be hired in time to help work out

Eugene Hafner, supervisor of assessment: said 13 counties had for reports on state costs of the county program, which was authorized by the 1969 Legislature.

The change here would cut 12 village and town assessor posts and the city assessor office employees. If set up to a plan developed by the assessor would hire of 15, plus clerks would cost \$278,000 to the present \$177 for town and city assessors.

Kenosha County's authorized Aug. 1 County Board on a vote with city supervising for the plan and supervisors against it.

## Move Is Challenged

The move was challenged by four villages and eight towns. That withdrawn after the town counsel argued municipalities could easily sue the county.

Later, five brought a suit, againing the system's constitutionality. They were Thompson, farmer, Boyington, assessor, Hollister, chairman, suing as farmer and all of the town of Bert Baysinger, assessor.

John McLafferty, president of Paddock

On Oct. 5, Circuit Harold M. Bode, sust demurrer of Corporal Joseph Salituro, there was no cause for

Atty. Curtis K Turn to Assessor, page

## Set \$17,500 salary for assessor

County Assessor John E. Higgins, who takes over the newly-created post Friday, will receive an annual salary of \$17,500 the County Board decided Tuesday night.

The salary range had earlier been set at \$16,000 to \$18,000. Higgins will head a staff of 19 when the office is fully operational some time in 1973.

Finance chairman Bernard McAleer said the \$17,500 figure was reached after considering the present salaries of comparable county officials.

In other actions last night, the board okayed the appointment of Mrs. Henry A. Link, 4103 24th Ave., to the county library planning committee after accepting the resignation of Mrs. Hilda A. Olson, 4414 30th Ave.

The board okayed a study of Lake Michigan shoreline erosion problems to be done by the Southeastern Wisconsin Regional Planning Commission with state and federal funds. The study is to include plans for abatement of the erosion.

The final plat of Kakos Subdivision, Wheatland township, was approved, along with an increase in the county's liability insurance reserve from its present \$100,000 to \$200,000. The fund accumulates at interest with an annual \$7,500 contribution from the county.

Purchase of a printer and sorter by the Sheriff's department will be held off temporarily on the motion of Sup. McAleer. McAleer said it should be determined if the computer machines can be of use to the new assessing department. The city and Pleasant Prairie are already using a computer system for assessing records and the rest of the county may be converted over to the new method.

52

## Conference set Tuesday on assessing changes

Tomorrow morning, city and county representatives will get together to find out just what happens to the city assessors when the county assessing program begins Jan. 1.

The city assessors, like those in the towns and villages, will all be given a chance to join the county force.

The questions Tuesday will be about the condition under which this is done and when and where.

County Board Chairman Peter Marshall, with the new County Assessor John Higgins, will meet with Mayor Wallace Burkee, City Administrator John Serpe; Clyde Fredrickson, chief of assessing and inspection for the city; City Assessor Arthur Johnson, and City Attorney Michael Fisher. Burkee said they want to know what the county expects from them and what they

should expect from the county.

Questions will include the taking over of the pension program for present assessors; whether hospitalization transfers from city to county without gap; what happens to accumulated sick leave; what city equipment the county wants; which one will handle necessary data processing; what city files and records the county will want.

## Townships vote to retain, update assessment records

Kenosha County Towns Association voted last night to retain their assessment records.

Association members agreed to allow the countywide assessor to make copies of the originals, but representatives of the towns and villages in Kenosha County decided they will retain the original documents. They also want the originals kept up to date.

Members also voted last night to have towns and villages in Kenosha County establish their own boards of re-

view. The municipalities are empowered to act to establish these boards.

Earl Hollister, chairman of the Kenosha County Towns Association, said a letter will be sent to the new countywide assessor, John E. Higgins, informing him of the group's position.

The eight townships and three villages in Kenosha County, who are members of the Kenosha County Towns Association, have initiated court action opposing the countywide

assessor program adopted by the County Board. The case is expected to be referred to the state supreme court.

## Salaries, fringe benefits set for assessor system

Salaries and fringe benefits for the staff of the new countywide assessor were set by the County Board Tuesday night, and call for about a 5 per cent raise, over present city assessor office salaries.

Sup. Eric Olson, chairman of the personnel committee, said the city employees to be absorbed by the county Jan. 1 will come out about the same in salary as if they were still employed by the city.

In at least two cases, however, more substantial raises will be experienced because of increased duties.

John Higgins, county assessor, said today that he will announce his staff hirings within the next few days. It had been indicated earlier that the entire city assessing staff and most town and village assessors

would be offered a chance to join the new county assessing department which comes into existence Jan. 1. All municipal assessing departments end on that date.

Higgins receives \$17,500 annually as county assessor. A new temporary post, consultant assessor, has been included in the salary schedule in order to obtain the services of city assessor Arthur Johnson who is due to retire next year.

Johnson will receive \$15,500 in the county post which is scheduled to end June 30.

The regular employee schedule okayed by the Board is \$14,250 for the two senior appraisers, who will be supervisors of the property and personal tax sections; \$12,000 to \$12,900 in three steps over two years for Appraisers II; \$10,300

to \$11,200 for Appraisers I; and \$8,400 to \$9,300 for Technicians. The Clerk Typist I and II posts will be on the same pay schedule as other county employees in those classifications.

Present city assessors this year are paid from \$11,436 to \$14,675, plus longevity pay ranging in varying amounts up to \$200 a year.

The assessing staff will receive all regular county fringe benefits as soon as they are hired. There will be no transfer of vacation time, compensatory time or longevity or sick leave from the old jurisdiction, nor will length of service count for anything but vacations.

The county car mileage policy of 10 cents a mile will be used. City assessors got a straight \$40 a month.

## County first in the state to provide for

Kenosha County got the state's first countywide assessor last month. The repercussions are expected to reverberate over the next several years.

The controversial move to wipe out local assessors in the city, eight towns and three villages in favor of one centralized department came on August 1.

Tempers ran high on the County Board before the 18-9 split vote, and they continue to run high among most of the nine rural members who voted against the proposition. The city 18 voted as a bloc.

### Fear Rural Block Voting

Some board members fear the rural-urban split may block other projects envisioned as progressive steps for county government, such as a county executive or administrator, city-county park consolidation, and effective countywide zoning and land use control.

Countywide assessing is here, however, although the threat of further court action remains. As of this writing, the five rural residents who brought suit against the county in October and lost still had not appealed to the state Supreme Court. The appeal deadline is in early January.

John E. Higgins, 45, Pleasant Prairie's full-time town assessor since 1967, won the countywide assessor post by coming in first in the written and oral tests. Applicants sought nationwide were screened by the State Bureau of Personnel before the top placers were referred to a county committee for final screening.

Higgins took over the \$17,500 a year post on Dec. 1. He will head a staff of up to 18 employees: a deputy assessor, nine appraisers, four technicians, and four clerical workers.

The bulk of the original staff was expected to be comprised of city assessing office employees displaced by the new countywide system. It was possible that one or more of the part-time assessors in the towns and villages may also seek to join the new staff of professionals. Full staffing of

the office is not expected during its first months of existence.

Kenosha has been hailed as a pacesetter county around Wisconsin as a result of the move to a countywide assessing department. No other county is close to establishing the system, largely because a two-thirds vote of the County Board is required. Only a bit over a third of the board can block the action.

The Kenosha board was able to get two-thirds due to the unusual makeup of the county — one big city with no other large municipalities. The city has two-thirds of the county board members because it has two-thirds of the population.

While many have hailed the action, many others have not.

Town and village residents, generally, object to the higher cost of assessing that the new department will bring. Some towns have operated a part-time assessing department for only a few hundred dollars a year and say they have been satisfied with the results.

### Farmers Fear Higher Taxes

Also, many farmers fear higher assessments on their land at a time when the land is unable to produce more money. They fear that the department will be city-oriented and not treat farmers fairly.

There is also sentiment against losing local control. Many persons feel that the smaller the government, the better, and the closer to the people, the better.

Proponents of countywide assessing admit the system is more costly, but say it is the cheapest and most efficient way to get the job done that needs to be done — and that is fair and uniform assessments throughout the area.

By law, the countywide assessor must maintain all listed property values at 100 per cent of market value. At present, even the best assessed areas in the county, unless they have

been reassessed very recently by an outside firm at high cost, do not come close to this figure.

According to the 1971 statistical report of property values by the Wisconsin Department of Revenue, assessment ratios here ranged from the 100.33 of Wheatland and the 100.98 of Twin Lakes to the 22.20 of Randall and the 25.88 of Silver Lake.

When the ratios are this low, small errors are magnified. Such low figures often mean, also, that a reassessment is long overdue and that more than the ordinary number of inequities have crept in.

### Fast Changing Land Values

Rapidly changing land use patterns in a growing area mean fast changing land values. Most communities, especially those with lake frontage, admit they cannot keep pace.

Hopefully, some of these problems will be eased with countywide assessing, at a 1973 budget cost of \$268,785 compared with the estimated \$177,000 which would have been spent for assessing in the city, towns and villages under the old system.

With the exception of the city and Pleasant Prairie, assessing in Kenosha County has been the province of part-time elected officials who almost always work full-time at some other occupation.

Statewide, Wisconsin depends on more than 1,800 individual assessor offices to set personal and real estate values. Kenosha County is now down to one office instead of 12.

If all 72 counties came under the same system as Kenosha's, the 1,800 assessing offices would be cut to 72, and would eliminate the need for the cumbersome, confusing and inaccurate "equalized value" system imposed by the state in order to make sense out of the widely varying systems.

## uesday nges

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Added pressure is expected in the Legislature next year to bring more counties under the countywide assessing system. One reform expected will be an attempt to cut from a two-thirds to a majority vote the number of board members needed to adopt the system. The 1969 Legislature permitted County Boards to make the changeover by the two-thirds vote, but only Kenosha County has been successful through that route.

Another attempt, tried in the last session, will be to make countywide assessing mandatory for all counties. Under this plan, the state would pick up half the cost of such a department. Kenosha could expect to be a beneficiary, possibly retroactively, if this plan were adopted.

Meanwhile, Kenosha's office is under way with a staff of two — Higgins and a secretary, Mrs. Jean Wermeling — with more to come Jan. 1.

A \$6,300 report by American Appraisal Co., contracted for by the county, will show how the office should be run, staffed, and where it should begin its work.

By five years from Jan. 1, the entire county will have been reassessed. In 1978, it should be comparatively easy for citizens to compare tax rates with each other no matter where they live in the county.

### Can Compare Tax Rates

East of I-94, where one unified school district exists, tax rates should be almost directly comparable after taking into account the services towns do not render, such as garbage collection. West of I-94, the multiplicity of school districts with their varying tax rates will still require some computation in order to compare taxes.

The greatest benefit, however, will be some feeling of assurance on the part of taxpayers that they, and their neighbors, are each paying their fair share of the tax load because of professionals on the job and continual reassessing.

54

JOHN E. HIGGINS, SRA  
COUNTY ASSESSOR

OFFICE OF COUNTY ASSESSOR  
COUNTY OF KENOSHA  
KENOSHA COUNTY COURTHOUSE  
912 - 56TH STREET KENOSHA, WISCONSIN 53140

Gentlemen:

Please be advised that as of January 1 1973, the various assessing functions of each independent taxing district of Kenosha County has been consolidated into one centrally administered Office of Kenosha County Assessor. Any special requests for forms, clarification of policy and queries relative to matters of property assessment should be addressed directly to this office.

The enclosed Personal Property forms are sent to you in duplicate and are applicable to each and every operation held by you in Kenosha County. By May 25th of each year a separate rendition must be submitted and returned to this office for each location of operation on the original while the duplicate marked "COPY" may be retained for your records.

  
James J. Amendola, Jr.  
SENIOR APPRAISER  
PERSONAL PROPERTY DIVISION

JJA/dkb

part 1 in a series

## HAS OUR 'DAILY' PAID ITS SHARE OF CITY TAXES?

EDITOR'S NOTE: Everyone wants his taxes to be proper; we all want to pay our fair share. Perhaps we will gripe about it — and argue over an over-assessment, but we pay our taxes. However, does everyone — and every firm — carry their fair share? The Kenosha Labor had numerous complaints about inequitable tax assessments. In response, we did a study of tax records within the city of Kenosha and we came up with some interesting figures.

One firm, listed as a manufacturer, received a reduction in assessments of \$222,540 within one year — on one single parcel of property. The Kenosha Labor researched that assessment reduction, asked questions, received some answers and came up with more questions. That parcel of land is listed on the tax records as No. 3000 — located at 717 - 58th st., Kenosha. It is one of six parcels owned by the Kenosha News Publishing Corp. of Kenosha, Wis.

Research of many other parcels owned by other manufacturers also within the city of Kenosha disclosed that all other

assessments increased over the same years. Some manufacturers were large, others were small; all had increases for the corresponding years. Yet parcel No. 3000, owned by the Kenosha News had an assessment decrease from \$502,747 in 1959 to \$176,250 in 1967 — a decrease of \$326,497.00. This represents a loss of \$326,497 in assessed valuation for the city.

Further investigation disclosed that within six months of 1965 the building assessment for parcel No. 3000 received a reduction of over 50 per cent — from \$380,330 to \$157,790.

The Kenosha Labor asked city  
Continued On Page Six

concluding a two part series

## 'NEWS' TAX FIGURES & QUESTIONS

EDITOR'S NOTE: Last week we reported that The Kenosha Labor had numerous complaints about inequitable tax assessments. In response we conducted a study of tax records within the City of Kenosha and came up with the following figures.)

City of Kenosha tax records show that parcel No. 3000—located at 717 58th St. Kenosha, received a reduction in assessments of \$222,540 within one year. Parcel No. 3000 is one of six owned by The Kenosha News Publishing Corporation of Kenosha, Wisconsin.

Research of many other parcels owned by other manufacturers also within the City of Kenosha disclosed that ALL other assessments INCREASED over the corresponding year.

Further investigation showed that this same parcel No. 3000 had an assessment decrease from \$485,527 in 1954 to \$176,250 in 1967—a decrease of \$309,277.

Investigations not reported in last week's Kenosha Labor show another set of figures on the personal property portion of The Kenosha News—under the column heading: "Manufacturer's stock." The Kenosha News listed from \$10,540 (in 1963) to \$18,500 (in 1969) under Manufacturer's stock.

The Kenosha Labor checked with several newspaper chains and found out that Manufacturer's stock consists of newsprint (paper), ink and plates. The newspaper closest to The Kenosha News in circulation and operation (still in "hot metal" process) carries a "manufacturer's stock" at \$110,000. However, The Kenosha News file shows "Manufacturer's stock" for the years 1970, 1971 and 1972 at nothing!

### has daily paid . . .

Continued From Page One  
assessor James J. Amendola, Jr. who did the assessing of parcel No. 3000? He answered Arthur M. Johnson. When we tried to reach Johnson, we were told he was on vacation and could not be reached. At this point we asked Amendola why this particular assessment was reduced so sharply. He told us it was at the suggestion of the state supervisor of assessments. When contacted by The Kenosha Labor, the office of the state supervisor of assessments said they had no record of any such suggestion — or of any change in methods or procedures for assessing. We were advised, however that for the years in question (1959 through 1967) the present Supervisor of Assessments Robert Wood was not in that capacity. During that time, the position was held by a Mr. Alfred Howe. We were further told that Mr. Howe had since retired and was presently "quite ill." Therefore it would be appreciated if Howe were not contacted. Nevertheless The Kenosha Labor did question Howe, who replied that he did not recall any suggestion or recommendation for any type of "different" assessment. When asked whether he recalled any assessments being sharply reduced during the time in question, Howe replied that he did not.

We then asked former Supervisor of Assessments Howe this

question: "If one assessment goes down dramatically for one manufacturer, shouldn't others go down correspondingly?" To that, Howe answered, "Probably."

However, when The Kenosha Labor asked City Assessor James J. Amendola, Jr. the same question: "If one assessment goes down dramatically for one manufacturer shouldn't others go down correspondingly?" Amendola answered that he wouldn't be surprised to find that this was not the case. He stated that this would be up to Chief Assessor Arthur M. Johnson. At the time of this writing, Johnson was still out of town and could not be reached. Further investigation of the tax records showed that "Machinery and Tools" valued at \$72,490 in 1964 were moved to the "Real Estate" column for the years from 1965 through 1969. The "Machinery and Tools" column for these four years carried nothing. Then in 1970 the "Machinery and Tools" column re-appeared. However, the value had been reduced from \$72,490 to \$23,300. Even this figure has been further reduced to \$21,800 for 1972.

Next Week: Part 2 in this series: More figures . . . plus some questions.

Why did parcel No. 3000 owned by The Kenosha News receive an assessment reduction of \$222,540 in one year???

Why did this same parcel receive still further decreases from \$485,527 all the way down to \$176,250???

This resultant loss of \$309,277—must this be made up by other taxpayers???

How is it possible for "Machinery and Tools" owned by The Kenosha News to reduce in assessed valuation from \$72,490 to \$21,800???

Why was "Machinery and Tools" moved to "Real Estate" for four years???

After four years of listing nothing on "Machinery and Tools" why did a figure mysteriously re-appear???

Why, over the years, did The Kenosha News column "Manufacturer's Stock" list approximately one-fifth of the amount that newspapers of corresponding size list???

How is it possible for "Manufacturer's Stock" to be assessed at nothing for the years 1970, 1971 and 1972???

(Was a daily newspaper turned out without paper, ink or plates for three years?) During the years in question, was there an Assessing Board of Review???

If so, did THIS assessment actually pass the scrutiny of the Board???

Still further research disclosed that within a six month period of 1965, the building assessment for parcel No. 3000 received a reduction from \$380,330 to \$157,790.

Final investigation on the part of The Kenosha Labor revealed that "Machinery and Tools" valued at \$72,490 in 1964 were moved to the "Real Estate" column for the years from 1965 through 1969. (The "Machinery and Tools" column for those four years carried NOTHING.) Then in 1970 The Kenosha News "Machinery and Tools" column suddenly re-appeared, however, the value had REDUCED from \$72,490 to \$23,300. In addition to this, that \$23,300 figure has been still further reduced to \$21,800 for 1972.

56

*an editorial*

## to former city assessor

ON WEDNESDAY, FEB. 14, The Kenosha Labor received a registered letter from former city assessor Arthur M. Johnson regarding the assessment of parcel No. 3000, owned by The Kenosha News. The next day, The Kenosha News published that letter in full.

THAT LETTER MIS-QUOTED this newspaper as saying Arthur Johnson was on vacation. We stated that at the time of the research and writing of our two original articles — which took several weeks — whenever we asked for Mr. Johnson we were told he was out of town or on vacation or could not be reached. This is exactly what we reported. If he was in town, we certainly were not being given the privilege of speaking with him. Regardless of this, The Kenosha Labor did not just forget about it and go away . . .

THE KENOSHA NEWS story quoted Johnson as asking why didn't The Kenosha Labor ask him for answers before it published figures it did not understand. Well, Mr. Johnson (and Kenosha News) perhaps the problem is that we do understand. We completely understand the moving of figures from column to column. **This newspaper pointed it out, remember?**

IF THERE IS ANYTHING we don't understand, it is why it took you three weeks to come up with any answer at all.

AND WHAT WAS YOUR FINAL ANSWER? You refer to it as a "clerical error". A clerical error — yes, that is hard to understand. We wonder how all the other taxpayers we checked who had assessment increases for the corresponding years feel about your "clerical error". Probably they don't understand either; they just pay.

IT WOULD NOT BE WISE for you to look down your nose at any taxpayer, Johnson; they understand much more than you give them credit for knowing! Read on.

YOUR LETTER STATES that The Kenosha News "reported" their inventory to you. Isn't the assessor required to do an "on sight assessment"? If your office took "reports", then what did the assessors do? In other words, the assessment of the News — was it done by you, Johnson? Or was it done by the News themselves??? Of course, we are only quoting from your letter — and we taxpayers don't really understand — or do we?

THE "CLERICAL ERROR" that you used so often in your letter is considered to be a glaring mistake by most people. Still you allowed it to be repeated so that it went on year after year. How many more "clerical errors" are there? How many years are they repeated?

SOME OF THE QUESTIONS we asked that you did not answer were, during the years in question, was there an assessing board of review? If there was one, did this assessment actually pass the scrutiny of the board? We repeat these unanswered questions because one of the others you neglected to answer was this: The resultant loss of \$309,277 in taxable property — must this be made up by other taxpayers?

OH, YOU WERE RIGHT, JOHNSON, we taxpayers just don't understand. We can't figure out why you chose to answer some questions and not others. You didn't even attempt to answer the very first question we asked: Why did parcel No. 3000 owned by The Kenosha News receive an assessment reduction of \$222,540 in one year?? You may (or perhaps you don't) know that other manufacturer's assessments increased that year.

YOUR LACK OF ANY ANSWER to our main question is quite conspicuous. Perhaps in another three weeks, some more answers might be attempted.

IN THE MEAN TIME, pretending the question was never asked won't make it go away. The Kenosha Labor will see to that.

*an editorial*

## on tax assessments

The Kenosha Labor, on Jan. 25 and Feb. 1, of 1973 reported on the tax assessment for parcel No. 3000, one of six parcels owned by The Kenosha News Publishing Corporation of Kenosha, Wisconsin.

That two-part report stated certain figures and asked certain questions.

Since that report was published, The Kenosha Labor has had many phone calls and numerous letters of congratulations. At the time of this writing, however, we have received no official answers to the questions raised. We have not heard from City Hall, The (former) City Assessor's Office, The County Assessor's Office, The Kenosha News, or the Assessing Board of Review.

In view of these facts, and in the interests of all taxpayers, The Kenosha Labor must again ask these questions:

Why did parcel No. 3000 owned by The Kenosha News receive an assessment reduction of \$222,540 in one year???

Why did this same parcel receive still further decreases from \$485,527 all the way down to \$176,250???

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During the years in question, was there an Assessing Board of Review???

If so, did this assessment actually pass the scrutiny of the Board???

## action and reaction

THE KENOSHA LABOR this week received word of a possible change in the near future which will have quite an effect on Kenosha.

THE "POWERS THAT BE" in Madison will be pushing for state assessing of all **manufacturer's property**—real, personal and inventories. This may be effective as early as Jan. 1, 1975. It would mean no local or county assessing of any manufacturer; this would be exclusively the state assessor's function.

THE DETAILS ARE already worked out. The secretary of revenue will divide the state into five districts. A state board of assessors, comprised of members of the department of revenue, will hear any objections referred to it. After any appeal process, the full value of the manufacturing property will then be reduced to the general level of assessments of all the property in the taxation district and the assessment roll delivered to the municipal clerk.

THE WISCONSIN DEPT. OF REVENUE, in support of its proposal, says that this will result in a far better assessment of one of the classifications of property that is most difficult to assess. They have argued that there have been instances when the local assessor did not have the "technical expertise" to assess manufacturing property correctly.

The dept. of revenue has urged that the proposal be retained in the budget bill and the joint finance committee has already agreed.

THE KENOSHA LABOR views a state take-over as a very serious move. Yet, "for every action there is an equal and opposite reaction". By this, we mean that it is our conviction that the state would not have moved into the area of manufacturer's assessments unless they believed that it had been abused at the local level—and was not corrected at the county level.

57



**Assessor establishes office**

County Assessor John E. Higgins and his secretary, Mrs. Jean Wermeling, were settling into their offices on the third floor of the Kenosha County Courthouse this week. Higgins, former Pleasant Prairie Township assessor, became the first county assessor appointed in

Wisconsin following legislative changes permitting the establishment of the office. It is expected that the entire county will be assessed on an equalized basis within five years. (Kenosha News Photo by Norb Bybee)

**Computer project topic**

**City, county to confer on possible joint efforts**

City and county finance committees will have a special meeting Wednesday to talk about possible joint activities in hiring a chemist, and in using data processing on assessments and taxes.

The meeting will be at 7 p.m. Wednesday in the Municipal Building.

First on the agenda is a review of city-county funding for the post of chemist to help both city and county law enforcement agencies. Sheriff Edwin Polonsky and Chief Deputy Jerry Sonquist from the county; Police Chief Robert Bosman, Health Administrator Barry Lloyd and Robert Olson, director of laboratories, for the city, will appear at 7 p.m.

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mittees will go into proposals for using the city's data processing equipment and personnel for various assessment reports needed by the new county assessor office.

Appearing on that item will be John Serpe, city administrator; John Higgins, county assessor, and Jerome Clements, city data manager.

The city will present a tentative proposal for county use of the city's leased data processing equipment on assessments.

John Serpe, in his report to Higgins, has indicated his belief that a joint computer project can save the taxpayers money. He said such a program saved \$57,000 in nine months in Mobile, Ala.

Clements' figures indicate

that assessment rolls, tax rolls, tax bills, posted tax roll and collectors roll can all be done for 40 cents per parcel per year.

These costs would follow the initial charge of \$600 for key-punching data into usable record form from the manual rolls and \$1,050 for a computer register run of data on 21,000 parcels at 5 cents each.

The suggestion is that this plan would eliminate the repetitive task of duplicating jobs manually by different city and county departments and would speed up establishment of mill rate, preparing and mailing tax bills, and give the county treasurer follow-up listing for delinquent collections.

**Reimbursement sought for reassessment by Randall Township**

BASSETT — John Higgins, head of the new countywide assessor program, appeared at Monday night's Randall Town Board meeting requesting the township's assessment rolls.

The township had previously gone on record, as have other townships and villages in the county, as planning to retain the original assessment rolls but would allow the county assessor to make copies providing the original rolls are kept up to date.

Monday night, the board told Higgins it felt the township should be reimbursed in some manner for the reassessment completed last year in Randall. The matter was referred to the attorney, who will meet with Higgins.

The board approved a resolution to accept and sign the original plat for the Kako's Subdivision on Hy. P with the stipulation that reads in the subdi-

John Higgins, new county assessor, appeared before the village board to request that assessment rolls be turned over to his office. Village president Alfred Fischer informed Higgins that the village spent \$18,000 in completing a reassessment of the village and it was felt the village should maintain them but allow the county assessor to make copies.

After further discussion, the assessor agreed to meet with members of the administration committee plus the village clerk, treasurer and former village assessor to discuss the transfer of records.

A motion was then approved giving the administration committee authority to turn over the records to the county assessor when they saw fit.

**Begin appeal of countywide assessing**

The first step in the legal process of appealing countywide assessing to the state Supreme Court was taken this week.

A notice of intent to appeal was received in the office of county Corporation Counsel Joseph Salituro. The letter came from Curtis M. Kirkhuff, Madison, attorney for the five rural plaintiffs in the original suit.

It was last Oct. 3 that Circuit Judge Harold M. Bode threw out a requested temporary restraining order against countywide assessing sought by Charles Thompson, Chester Boyington, Earl Holliser, Robert McLafferty.

In his ruling, Bode said the constitutionality of the state legislature's action in permitting countywide assessing is not a matter for his court.

In the intent of appeal notice, Kirkhuff said he will appeal to the Supreme Court Judge Bode's ruling that the plaintiff's did not have sufficient cause of action to obtain a restraining order.

If the high court decides against the rural plaintiffs, the decision could be expected to be final in favor of countywide assessing. If the ruling, which may take a year to obtain, is in favor of the plaintiffs, the case would go back to the circuit court level.

The Supreme Court would not decide any issues of constitutionality in the current planned appeal.

**County may use computer operation for tax reports**

Data processing will be a part of two county government operations for the first time if resolutions presented to the County Board Tuesday night are adopted at their second reading Feb. 20.

County Treasurer Ruth Radatz, who took office just last month, proposed that the county enter into a contract with the city to prepare the delinquent real estate tax roll, delinquent tax bills, the sales book, and letters of notification of delinquent taxes.

The cost for the first year is estimated at \$1,335 which includes programming the city's computer, with annual costs after that set at \$350. The first year cost includes a 10-year paper supply.

Mrs. Radatz said the computer operation would free her office staff of much tedious hand work and letter typing and possibly delay the addition of more staff.

The move was recommended by the finance committee and passed for its first reading by the Board.

Finance also recommended, and the Board heard the first reading, of a proposal to have the city data processing equipment handle assessing, billing and tax collection for the entire county.

The plan would cost an estimated \$22,850 for 1973 and would operate in conjunction with the new countywide assessing department.

set for these local officials at the annual town meetings in April.

Hollister indicated that some of these salaries may have to be cut if key duties are removed from the local offices.

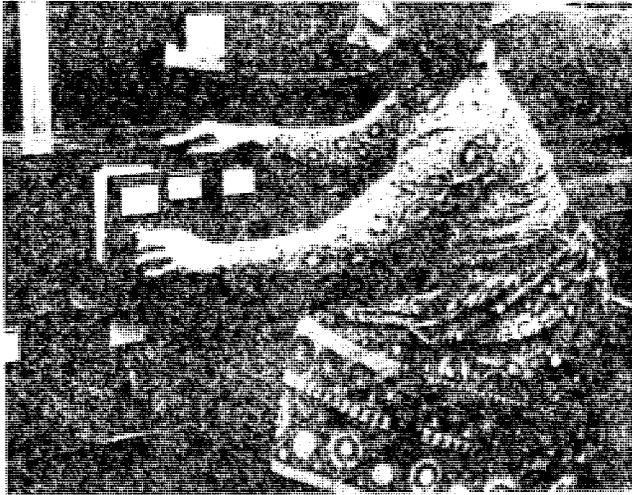
In another move affecting the assessor's office, the position of tax lister was eliminated as of Feb. 22 when the present lister, Donald Lambrecht, leaves. The board voted to okay a personnel and finance report that the

listers be replaced by two clerks and typists.

The report pointed out that the lister must now handle 53,000 property parcels countywide instead of the 28,000 out side the city only before countywide assessing started Jan. 1.

The report noted that two persons are needed for the extra load, and to catch up on the 5,000 parcels the office is behind since mid-September.

58



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Sup. Earl Hollister (Bristol) asked for a Board meeting with town and village officials before April to determine the effect of such a move on the local municipalities.

Hollister pointed out that local clerks and treasurers would lose some of their functions if the data processing plan were adopted. He said the full effect of the move should be assessed before salaries are

set for these local officials at the annual town meetings in April.

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59

# Answers questions on News assessments

In fairness to the people of Kenosha, the former city assessor said this week, he thinks they should get answers to questions recently raised by the Kenosha Labor on Kenosha News assessments over the years.

In fact Arthur M. Johnson, former assessor, has a question of his own for Kenosha Labor — why didn't it ask him for the answers before it published figures it did not understand?

The Labor, in articles published Jan. 25 and Feb. 1, said Johnson was out-of-town and not available. Johnson said he had been back since Jan. 3 and very available for more than three weeks before the articles appeared.

Johnson, former city assessor and now assessor consultant in the new county assessing office, this week wrote to Mayor Wallace Burkee on the subject the Kenosha News assessments.

He brought up six questions raised by the Kenosha Labor articles and explained each, indicating there were no unusual procedures by the News or the assessing department.

Here are the six questions raised, and Johnson's explanation of the facts on each situation. Most questions, in fact, revolve around a single clerical error in 1970 in the assessing office which labeled as "machinery and tools" the figures that should have been in "inventory." This explained why the "machinery and tools" classification seemed to disappear and reappear. "Machinery and tools" classification was included under real property in 1965 by state procedure and has stayed there," Johnson said.

M. Johnson also explained that the Kenosha News has been assessed every year for inventory but this same clerical error made it appear otherwise.

"Why did The News appear to be using much less paper than other papers? Because, Johnson explained, it has room in its own building for a limited supply of paper, at a time. By state statute, paper in original packages stored in a commercial warehouse is in transit and not subject to tax.

He also noted that the Kenosha Labor quoted some market value figures and called them "assessed values." This gave a false picture of later assessment changes which were, Johnson said, made according to the state assessment index recommendations.

Here, verbatim, is Johnson's report to the mayor:

The Kenosha Labor News on January 25, and February 1, 1973 made certain statements which I feel must be replied to, in fairness to the people of Kenosha.

### QUESTION —

Investigation of the tax records of The Kenosha News

showed that "Machinery and Tools" valued at \$72,490 in 1964 were moved to the "Real Estate" column for the years from 1965 through 1969. The "Machinery and Tools" column for these four years carried nothing. Then, in 1970, the "Machinery and Tools" column re-appeared. However, the value had been reduced from \$72,490 to \$23,300. Even this figure has been further reduced to \$21,800 for 1972. Why?

### ANSWER —

In 1965 The Kenosha News assessment was placed on the Wisconsin Machinery Index Reporting System for the first time. Wisconsin Statutes reads as follows: "70.03 Definition Real Property. The terms 'Real Property', 'Real Estate' and 'Land' when used in this title, shall include not only the land itself, but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto."

Under this system all Machinery and Tools are included as part of "Real Estate", in owner-occupied buildings. Thus, the \$72,490 as shown in 1964 became part of the Real Estate assessment for 1965, and each year since that time.

The figure that re-appeared in 1970 was a clerical error and was not "Machinery and Tools", but rather, "Inventory".

### QUESTION —

How is it possible for "Machinery and Tools" owned by the Kenosha News to reduce in assessed valuation from \$72,490 to \$21,800?

After four years of listing nothing on "Machinery and Tools", why did a figure mysteriously re-appear?

### ANSWER —

As explained in the previous answer, the "Machinery and Tools" assessment is part of the "Real Estate" assessment, and the \$21,800 figure that appears is actually the inventory held by Kenosha News, and not "Machinery and Tools".

### QUESTION —

How is it possible for "Manufacturer's Stock" to be assessed at nothing for the years 1970, 1971 and 1972? (Was a daily newspaper turned out without paper, ink or plates for three years?)

### ANSWER —

The Kenosha News has been assessed for inventory each year. A clerical error was made in posting the "Inventory" as "Machinery and Tools" instead of "Inventory" as mentioned before.

The "Inventory" assessment in 1970, was \$23,300; in 1971, the figure was \$23,900; and in 1972 the figure was \$21,800.

### QUESTION —

Why, over the years, did The Kenosha News column "Manufacturer's Stock" list approxi-

mately one-fifth of the amount that newspapers of corresponding size list?

### ANSWER —

The Kenosha News did carry an annual inventory and did report it. The inventory was assessed, but as mentioned before in this report, was listed as "Machinery and Tools".

That assessment was \$23,300 in 1970, \$23,900 in 1971 and \$21,800 in 1972. This represents approximately a one day supply of paper, plus ink and plates. The balance of the stock of paper is stored in a commercial storage warehouse in original packages. This is then exempt from assessment by Wisconsin Statutes in Chapter 70:111 (10) (a) which reads as follows: Personal Property exempted from taxation. The property described in this section is exempted from general taxes: (10) Original Packages. (a) Merchandise shipped into this state and placed in storage in the original package in a commercial storage warehouse or on a public wharf shall while so in storage be considered in transit and not subject to taxation, but no portion of a premises owned or leased by a consignor or consignee shall be deemed to be a public warehouse despite any licensing as such.

### QUESTION —

Why was "Machinery and Tools" moved to "Real Estate" for four years?

### ANSWER —

Quoting from the Assessor's Conference Manual presented by the Supervisor of Assessments in conjunction with the County Board and under the direction of The Wisconsin Department of Revenue Bureau of Property Taxation, which reads as follows: "To provide a measure with which all Wisconsin Assessor's may assess applicable classes of personal property on a uniform and equitable basis the Department of Revenue is supplying to all Wisconsin Assessor's on a yearly basis, a schedule of composite conversion factors for valuation of fixed assets and a table of recommended lives for various types of machinery and equipment, furniture and fixtures. Conscientious application of these will achieve a degree of uniformity that has been impossible to attain previously."

These tables allow for inflation and depreciation factors.

By the use of the "Fixed Assessment Indexing System", recommended by the Wisconsin Department of Revenue, "Machinery and Tools" are included in the "Real Estate" assessment. They were placed there in 1965 and still are a part of the "Real Estate" assessment.

### QUESTION —

Parcel No. 3000, owned by the Kenosha News had an assessment decrease from \$502,747 in 1959 to \$176,250 in

1967 — a decrease of \$326,497. Why?

Why did this same parcel receive still further decreases from \$485,527 all the way down to \$176,250?

### ANSWER —

The question by the Kenosha Labor implies that the \$485,527 in 1954 and the \$502,747 in 1959 were assessed valuations. This was erroneously stated. These figures in essence, were the Assessor's Office's projected market value figures. The actual assessed valuation figures were as follows: for 1954, \$388,420 and in 1959, \$402,200.

The reason for the decrease in assessed values were simply due to the allowable physical depreciation accorded all accounts using the Fixed Assessment Indexing System. The use of this fixed Assessment Index is strongly urged by the Wisconsin Department of Revenue.

### QUESTION —

On January 25, 1973, The Kenosha Labor stated Arthur M. Johnson was on vacation and could not be reached.

### ANSWER —

Arthur M. Johnson has been working as an Assessor Consultant for the County Assessor's Office and available for questioning since January 3, 1973. Since the two offices are across the street from each other, it leads us to wonder if this article was written before January 1, 1973.

## Any Buyers?

What's a fairly new chocolate plant worth? Or what's a going glass bottle furnace bringing on the market today?

It's hard to set a price on things like that. Values change with times and new manufacturing methods can make buildings and machinery obsolete, often before they're paid for. Consumer demands change manufacturing too.

We've seen evidence of this in the passing of the Burlington Mills and the loss of a small, but thriving industry, the Barney Manufacturing Co. that returned to Chicago because it didn't want to take on the burden of buying and supporting a big, empty building that once housed the mills.

We may lose other industries too. Officials of the Nestle Co. have complained of a \$4 million increase in their personal property tax assessment, an increase that led to cancellation of a new \$1.75 million line to make molded chocolate here. And officials of the National Can Co., parent firm of the Foster-Forbes Glass Co., are unhappy about a \$950,000 increase in the glass plant's personal property assessment. They say it's likely the firm will look to other locations when the company

considers future expansions.

Mayor John Thate reportedly has said he feels industry should be assessed at its full value, that home owners are penalized when industry is not assessed at its true value as is other Burlington property that was reevaluated two years ago.

When it comes to taxing industry, there are several points to consider. We need to know market value as well as book value; and, we need to know where there's a buyer who wants, and is willing to pay our price for what we have here and now.

We need to know how much taxes will increase for the rest of us, because industry and its workers won't be here to help us pay them; we need to know how much income we'll lose in wages that won't be paid because more workers won't be needed, and we need to know the value of business local merchants and service industries will lose because fewer plant workers will live and work here.

These are points our assessor and mayor should ponder very carefully. If they don't, we could lose far more than we could gain if Nestles and Foster-Forbes are forced to pay higher taxes.

# Towns discuss computer plan

By JAMES ROHDE  
Kenosha News Staff Writer

**SOMERS** — The likelihood of Kenosha County going to a computer system appears imminent despite a few grumblings by representatives of towns and villages attending last night's meeting of the Kenosha County Towns and Villages Association.

The proposal, which had its first reading before the County Board last week, has the county contracting with the City of Kenosha for the use of the city's data processing equipment for the computing of assessment rolls, tax rolls, tax bills and posting.

Initial opposition to the proposal seems likely from some

## The NEWS in our Area

2-14-73

towns and villages since most of the municipality representatives still have a bitter taste in their mouths from the county-wide assessor program forced down their throats.

After the initial shock is over, however, a proportion of them will join Pleasant Prairie in looking to the computer for quick preparation of the tax rolls and bills.

The proposal, explained by

Jerome Clements, city data manager, will start with the assessment rolls going on computer. At tax time, the various levies for each municipality would be added with the computer printing the tax bills for mailing by the treasurer.

The individual treasurers would continue to collect the taxes; however, paid bills would be submitted daily or weekly to the processing center for posting.

By changing to the computer, the work of figuring individual tax bills by the clerk and the writing of figures on the bills by the treasurer would be eliminated.

Initial cost of the program would be 40 cents a parcel with the price dropping to 22 cents a parcel once the initial data is punched into the computer.

With the city's 21,800 parcels currently on computer, the addition of 28,500 parcels in the county would raise the total handled to about 53,000, parcels which would cost the county approximately \$22,850 for computerization.

Although the system could provide a more accurate and quicker preparation of tax rolls and tax bills, some problems appear likely.

Brighton town chairman Glenn Miller pointed out one discrepancy involving Bong Recreation Area land in his township. It is currently listed on the assessment rolls as under the ownership of a private individual because of a court battle when, in actuality, it is owned by the state.

"If this parcel of 800 acres goes through the computer, the

bill will be uncollectable, so who is going to pay the \$7,000 in taxes on the property — the township or the county?" Miller asked.

He said that by preparing tax bills locally, the clerk and treasurer are familiar with ownership of land in the township and are able to correct errors before the town is held responsible for non-collectable taxes.

The main question raised last night was whether the County Board would make the computerization mandatory or if it would give the individual municipalities a choice in adopting the program.

Bristol town chairman and County Board member Earl Hollister told the group, "If this resolution is mandatory, then I'm going to vote 'no.'"

Regardless of how the municipalities feel about the proposal, they will be paying for the service whether they use it or not, since it will be contracted for by the County Board and not on an individual municipality basis.

Another concern expressed by representatives last night was in regard to local clerks and treasurers. Some expressed concern that taxpayers might want to lower the salaries of local officials once the service is adopted.

One township treasurer remarked, "This would just take another part of our local government away from us."

Salem town chairman Maurice Lake told the group that computerization would cost the municipality considerably more for a service it is already receiving from its clerk and treasurer.

He cited the countywide assessor program as an example of increased cost to the municipality for a job which the local assessor did for considerably less money.

**Bernard McAleer, chairman**

# City, county advance cooperation, sharing

The idea of more cooperation and sharing between Kenosha city and Kenosha county was advanced last night in a meeting of the city and the county finance committees and a number of department heads.

The two-hour session ended with agreement that both committees would go back to their governing boards with recommendation of joint funding for a chemist to aid the police and sheriff's departments.

The city committee also agreed to recommend that council extend its data processing services to the county assessor's office.

While county members appeared to lean to that arrangement (the County Board has already started preliminary moves for such an action), they said they've agreed to listen to other offers and must do so. They also want to explain the plan to towns and villages.

City representatives were glad to hear County Board members acknowledge that the city actually pays about 80 per cent of any 50-50 deal between them. This is because the city would pay half this total cost — and the city already pays 60 per cent of the county budget.

County representatives were happy to hear the city representatives say that "they are in the county and interested in what happens there."

Next week the city finance committee will take formal action on the matters at its regular committee session. It will then recommend them to the full council Feb. 19.

The county finance committee plans to make its recommendations to the County Board the following night, Feb. 20. In the meantime it will confer with other data processing units it has agreed to hear. It also has set next Wednesday as a tentative date to meet with town and village representatives to explain the plans.

First discussion concerned sharing a chemist. Last year the Emergency Employment Act funded a chemist who worked in the city health department and did narcotics testing for sheriff and police departments. He left. The EEA did not permit replacement.

Proposed is a joint effort to hire a chemist at an estimated

\$13,609 to \$15,000 a year for pay and fringes. He would do all narcotics testing for both departments. They would share his cost equally.

He might do some additional work for the city but the city would be providing the space and equipment which seemed to provide balance.

Both departments are now sending suspected drug samples to Madison. This means time (up to six months) and a great deal of cost. It means more time and cost to have someone from there appear in court on drug cases. The sheriff's department made four trips to Madison in January; spent \$8,000 on such services last year for hard drugs alone to say nothing of marijuana.

District Attorney Bruce Schroeder pointed out that the time lag in dealing with the state crime laboratory is critical. He pointed out that in major drug raids a suspect cannot be held long without proof of "probable cause." There is no such cause until the suspected material has been analyzed and it's almost impossible to get this done without local facilities.

Barry Lloyd, city health administrator, said 80 per cent of the chemist's time would be on narcotics. In addition to time in the laboratory there is also the time in court and the waiting. If he's in the city he can go back to work for some of that waiting time.

Robert Olson, head of the health department laboratory, said the chemist would do some work on city pollution surveillance but most of his time would be on narcotics.

Lloyd said the narcotics work will not be done locally without a chemist. He said the state charges \$17.50 an hour for travel, analysis and court time. Lt. Roger Schoenfeld of the sheriff's department corrected that. "It's now \$19.50 an hour," he said.

They agreed both departments would gain on money as well as time by not using the state laboratory.

Olson said his laboratory did 340 marijuana tests last year, half of them for the county.

Ald. Paul Saffig, Elmer Rogan, Dennis Kaldor, Michael Baltes and Jesse Kolmos gave

their recommendation to the plan. So did Supervisors Walter Johnson, Wayne Koessl and James Amendola of the county finance committee. And so did Chief Robert Bosman and Detective Robert Chase of city police; Chief Deputy Gerald Songquist and Lt. Schoenfeld of the sheriff's department, along with Olson, Lloyd, City Administrator John Serpe and Dist. Atty. Bruce Schroeder.

Then the two committees moved over to the possibilities for having the city data process the assessment rolls, tax rolls and tax bills for the new county assessing department.

John Higgins, county assessor, said it will be impossible to handpost the 53,000 parcels involved. About half are city parcels, which the city equipment handles too. Pleasant Prairie has made use of data processing, which is contracted out. The other seven townships and the three villages have done their work by hand. Now all are under the new county assessing department.

Serpe said that the city no longer does assessing and would be handling only the mechanics, after Higgins' men did the preparation. He felt that the city could do the work cheaper for the county than a private firm, since it has no profit motives; would charge only cost, no overhead or depreciation.

Serpe and Jerome Clements, city data processing manager, figured they could do the county assessor's work for 40 cents a parcel, as against about 57 cents for a private firm doing the same things.

# State assessing official speaks here

By BARBARA COLICKI  
Kenosha News Staff Writer

PLEASANT PRAIRIE — The procedure for establishing the equalized values of municipalities in Kenosha County was outlined last night by Robert Wood, state supervisor of assessments in the seven-county district of southeastern Wisconsin.

Speaking before about 75 persons including several County Board members at the Pleasant Prairie municipal building, Wood pointed out that although the work of the local tax assessor parallels that of his department at the state level, it is not synonymous and one set of figures cannot be used for the other.

If that were true, "you wouldn't need one of us," Wood remarked in a comparison of the duties of the local and state assessing offices.

Wood prefaced his remarks by pointing out that the equalized value is the same as full value or "what the property would sell for on the market."

Why do we need two values — one set by the local tax assessor (now the county assessor's office) and one set by the State Department of Revenue?

"The need for equalized value," Wood stated, "is that it is used in the apportionment of the tax levies, shared taxes and aids, returned from the state to the local units of government."

Why can't the local assessed value be used for this apportionment?

"The magnitude of the local assessor's job makes it impossible to do the job required by the state statutes," Wood said.

Property must be valued or re-valued in a changing market each year at full market value. For the most part, that has been an impossible task for local assessors to do, Wood said.

Wood said if it were possible for local assessors to re-evaluate everyone's property each year to keep it at full market value, it would not be necessary to equalize the municipalities because they would all be kept equal.

"But as long as the local assessor can't do that, someone must do it for the apportionment of the tax levies," he said.

"We can't use the local assessor's values because the local assessing is in varying degrees of full value," Wood said.

There is no injustice in this method as long as each and every property in the municipality is valued at the same fractional level. This is okay for purposes of local taxation, he said.

Wood noted that for some years, Pleasant Prairie has had a relatively high fractional assessment — 75 to 80 per cent — while other municipalities in the state may be as low as 20 or 30 per cent or less.

The need for equalization boils down to the necessity for arriving at a single basis or level of value — one criteria.

"That is what our office attempts to do," Wood said, "and I think that we do a pretty good job of it. We have no axe to grind anywhere."

"We attempt to measure the market place. The most significant thing in property value is the market value of the property. It isn't necessarily what the property cost or what it would sell for between relatives but rather the value of the property in the ordinary market place. This is what our office must go by in the determination of the value," he said.

What is equalized value defined as?

"Making equal within the



Robert Wood, Milwaukee, state supervisor of assessments, spoke on equalized values at a special meeting sponsored by the Pleasant Prairie Town Board last evening. From left are Richard Randall and Donald Wruck, town supervisors; Wood,

John J. Maurer, town chairman, and Roger Prange, clerk. Deputy assessor Gerald Bartaszewicz (seated behind Wood) assisted in the presentation monitored by Maurer.—(Kenosha News photo by Norbert Bybee)

state." At the local level, assessing is not equal, ranging anywhere from 13 per cent to 90 per cent or higher. It is the job of our department to equalize some 1,800 municipalities in the state annually, he said.

"This is a big job. The best that can be expected of the people who are administering and providing this valuation each year is that they conscientiously, from the best information they have, arrived at these values," Wood said.

One might think that all we need to do is add up the figures on the local assessment roles to arrive at the total valuation of the township, but we cannot consider such a method to arrive at equalized value, he reiterated.

"In concept, the equalized value of each municipality is the total value of the municipality. The local assessors just don't have this information."

Basically, Wood said, three techniques are used in valuing a municipality annually.

"One of the most significant items we use is the actual market transactions taking place annually. Our office doesn't create any values. The market place creates the values; our office measures the values."

"The people who bought or sold property are the people who gave us the information as to what the market was at a particular period. We are measuring what happened in the market place. We are informed of every property transaction that takes place annually."

Information on local property sales recorded by the register of deeds at the time of sale is forwarded to the state Department of Revenue as well as the local assessor's office. Sales which are believed to be representative of the market place are, in effect, one measuring stick used in arriving at equalized value while other sales such as sales of property to relatives, sheriff's sales, sales to exempt organizations and municipalities are discarded as not representative of the true market picture.

The majority of our evidence lies in one class of property — residential, Wood noted.

Referring to 139 residential sales in Pleasant Prairie used to provide a basis for the 1972 equalization of the township, Wood said these sales are a "good indication and represent a valid conclusion" about the valuation of the township. The sales represented about 5 per cent of the property and would be considered a "high volume," he said.

Wood said that Pleasant Prairie assessing has been in good order, especially from the standpoint of uniformity, since

it was re-evaluated in 1962.

"I have no qualms that the procedure we use in equalizing these sales annually in this district is giving us a valid answer," Wood said.

Sales of residential class property provide us with information by which we measure the change annually, up or down, he said. The degree of change signifies the adjustment or equalization to be made for the coming year.

However, we cannot use this same procedure for other classifications of property such as mercantile, industrial, agriculture, swamp or forest lands, he said, because we don't have a sufficient volume of sales evidence.

The agriculture, mercantile and industrial property has been traditionally evaluated on the basis of a field review conducted every six years. This means "sending personnel into Kenosha County to do a random appraisal of these classes of properties. A mass appraisal is conducted of the entire agricultural class. The last field review in Kenosha County was conducted in 1967-68 and was included in the 1968 equalized valuation."

Wood said this system has not been too satisfactory in the past and in some districts "can no longer be tolerated."

We have areas where agricultural lands have soared astronomically in value in the five year interim between field reviews, he said, reflecting "catastrophic" increases to the local taxpayer.

He said this is the primary reason for the adoption in 1973 of annual field verification of properties classified as agricultural, swamp and forest lands.

in closer attention will be given to property sale details affecting evaluation. The personnel assigned to the field verification will actually talk to the new owners about their transactions to insure greater accuracy.

"I don't know what effect this will have in Pleasant Prairie or anywhere else in 1973," Wood said.

Responding to a question from the audience, Wood said that historically, Somers and Pleasant Prairie have been growing faster than the City of Kenosha and must therefore begin picking up "a greater piece of the pie" in its percentage of school tax levy.

The same situation is occurring in Racine and its surrounding municipalities as well as throughout Wisconsin, he said.

Asked whether Pleasant Prairie residents can expect another tax increase next year, Wood replied, "It depends on what your tax levying bodies do."

Following a lengthy question and answer session, the Town Board adjourned the session and convened for a brief Town Board meeting. The board approved a request from the Pleasant Prairie Women's Club for permission to erect a welcome sign in the township and discussed possible locations for the sign.

gives you day and night use. Linen and cotton covers. sateen-smooth, mellow maple finish. 79-in. sofa bed

## Courthouse basement remodeling scheduled

Work on remodeling the west end of the Courthouse basement into offices for the county assessor department and others will begin next week.

The County Board Tuesday night okayed a contract with Camosy Construction Co. to do the work.

Camosy was low bidder at \$29,194. Other bids were State Construction, \$40,820, and Arnold Johnson, \$41,250. Funds for the work will come from the general fund. The project was not on the agenda for last night's meeting.

Sup. Bernard McAleer, chairman of the finance committee, said the basement area will also include space for the zoning office, a proposed county planner if the county decides to hire one, and the Sheriff's evidence store room.

The west end will be separated from the rest of the basement with a glass partition just west of the central stair-

way, forming a private suite of offices for the functions outlined.

The assessor's department is presently located on the third floor in cramped quarters. When the basement is done, the third floor space and the present zoning office will be vacant.

Sup. Roger Jornt, chairman of the building and grounds committee, said the upper space will be for future expansion of county government, with no specific use spelled out.

The vote on accepting the low bid was 20-7, with Sups. Earl Hollister, Stanley Kernan, Richard Klug, Donald Knapp, Richard Lindgren, Eric Olson and Fred Schmalfeldt voting against. All but Lindgren are rural supervisors and have generally opposed all measures dealing with countywide assessing and its implementation.

COUNTY ASSESSMENT POSITIONS  
KENOSHA COUNTY  
2 employment opportunities exist in the County Assessor's Office. Property Appraiser, \$10,300-\$12,900. Assessment Technician, \$8400 to \$9700. For information on job qualifications, and to acquire an application form, contact Mr. Robert Spies, STATE BUREAU OF PERSONNEL, 290 State Office Bldg., 1 W. Wilson St., Madison, Wisconsin 53702. Before March 31.

## Tax bill parley rated success

All Kenosha County towns and villages were represented at the informational luncheon meeting called yesterday by the county treasurer, Mrs. Ruth Radatz.

During the three-hour meeting in the Holiday Inn, Mrs. Radatz and Jerry Clements of the city data processing division, explained the setup of the new tax bills under data processing, and answered questions on them.

Mrs. Radatz said today she considers the meeting a success, helpful to the local units in this changeover in tax billing procedures and she hopes it can become an annual session. She said it aired and cleared up many problems.

## Town/Village Treasurers Meet with Mrs. Radatz

(Kenosha) -- What may become an annual affair took place last Wednesday, June 6, when town and village treasurers were invited to meet with Mrs. Ruth Radatz, county treasurer, to discuss the new tax bill setup that will go into effect under data processing.

At least one, and in some cases two, representatives were among the 24 who heard Jerry Clemens, administrator of the data processing system, discuss the setup and show the system at the municipal building following luncheon at the Holiday Inn.

## Assessment Forms Available

(Bassett) -- Randall town clerk announced that the new county assessor has requested that the forms, for persons wishing to appear at the board of review in regard to their assessment, be completed in advance of the annual board of review meeting, Saturday, June 9. Those forms are now available.

Fred Sarbacker Jr. was appointed to the Randall Town Planning Board at the Tuesday, May 29, meeting of the town board. Sarbacker replaces George Bovee, who resigned following his election to town chairman.

The town board also re-appointed the remaining members of the planning board for two year terms. They are Anthony James, chairman; Kenneth Barker, James Yanke and Bill Meinke.

The board approved combination class B liquor license applications from Pearl Skusevich, Mary Gaik, Leon Kozakiewicz, Ernest Whiterock, Arthur Sowa, Kathy Heuer and Walter Stopa Sr. Powers Lake's Jefferson Island inhabitants were informed that the road work they requested is being put into effect.

The board also raised the per call fee for town contables from \$5 to \$10; and the insurance coverage on the town hall to \$40,000, the liability to \$500,000 and an umbrella coverage to \$1 million, all with Schenning Insurance Co., Silver Lake.

74

# Countywide reassessment begins

Residents of Paris Township and the village of Silver Lake will be getting visits from the county assessor very soon.

Work on reassessing the areas has been under way for a week in Silver Lake, and another crew is due to start work in Paris on Monday.

John Higgins, county assessor, said this marks the first time the new countywide assessing department has embarked on its statutory task of reassessing the entire county.

Over the next four years — and possibly longer depending on how fast the work goes — all eight townships, three villages and the city will be completely revalued and ideally brought up to 100 per cent of market value on the assessment rolls.

Up to this point, since the department began operations in

January, work has been concentrated on maintenance work, assessing new construction, additions, and remodelings as they came along throughout the county.

With the staff almost at full strength, and extra summer help hired, reassessment work can now begin, Higgins said.

New quarter-section maps for Paris are 85 per cent complete, Higgins said, and those for Silver Lake are 75 per cent done. New maps are necessary in order to plot all the parcels to be assessed. Eventually the entire county will be remapped.

Silver Lake, with 1,100 parcels, will be a longer project than Paris with only 750 parcels. Six persons are working in the village and two in Paris. Several others will be added to the crews when they finish maintenance work.

## The NEWS in our Area

Brighton township is next on the schedule for reassessment this year, Higgins said, and he hopes to be able to pick up one or two other areas.

Keeping to the four-year timetable for the entire county will depend partly on the hiring of a couple of experienced and capable appraisers, Higgins noted. He is still attempting to round out his staff.

There are 20 regular employees, including himself, but this will drop to 19 after the end of the month when Art Johnson, former city assessor, retires. That will leave two openings

for appraisers.

Besides the fulltime employees, Higgins has — two part time draftsmen working on the maps, two women doing the computer changeover work which will be finished later this year, and three summer helpers.

The summer field help has been on the job only a week and already two have been bitten by dogs, Higgins said.

Present reassessment work involves only the outsides of property. Buildings and property are being measured outside, and residents are being handed letters explaining what the assessment is all about.

Later, regular appraisers will revisit the properties to make a thorough check of the interiors of homes and other buildings. No personal property is included in the assessment procedure.

Higgins said the summer help, hired at \$3 an hour, are doing the non-technical measuring work, saving the \$10,000 to \$12,000 a year appraisers for the more critical appraisal jobs

inside. The measuring crews can handle 40 to 50 properties a day.

Higgins said the crews have found some property that was never on the assessment rolls, and some buildings still listed which have been torn down for some time. He said no trends have been spotted, and added that tales of a \$50,000 home that was never taxed "are greatly exaggerated."

Silver Lake was chosen as the starting point for countywide reassessment because the village never kept permanent card files on its assessments. Also, the village has an average assessment of only 25 per cent of market value, the lowest in the county and thus the most likely to have many inequities.

Paris is currently at 45 per cent and Brighton, at 52 per cent, is the third lowest. Three areas, Twin Lakes, Randall and Wheatland, have had professional reassessments within the past few years so work there should go very quickly, Higgins said. The city will probably be the last to be reassessed, he said.

With local boards of review scheduled to meet by statute on July 9, Higgins is under some pressure to get assessment rolls completed by that date.

# State's first county board of review named

The first Kenosha County Board of Review was appointed by County Board chairman Peter Marshall Tuesday night.

The five-member board is required by state law to be the appeals board for any members of the public who wish to appeal their property's assessed valuation.

The countywide board is the first in the state, since Kenosha County is the only county to have established the countywide assessing system.

The new board of review, however, will probably only function for city residents. The other 11 municipalities have already elected to establish their own local boards of review, an option available under the law.

Appointed by Marshall, and confirmed by the County

Board, are Frederick S. Pfening, 610 68th St., for a five-year term ending June 30, 1978; Richard E. Ellison, 8220 Cooner Rd., Pleasant Prairie, four years ending in 1977; Leverett F. Leet, Somers, three years ending in 1976; Wendolyn Reiter, Brighton, two years ending in 1975, and John Larson, Twin Lakes, one year ending in 1974.

The county board of review, and all local boards, are required to hold their initial meeting July 9 this year. However, assessment rolls will not all be complete at that time. The boards are expected to meet and immediately adjourn to future dates to be announced.

Since the county assessor's office has all assessment records for the county and the

county assessor must be represented at all local boards of review, such meetings in local areas will be on staggered dates to fit into the assessor's schedule.

In other appointments last night, a new county humane agent was named to succeed Truman H. Rundle who has resigned. Appointed by Marshall with approval of the County Board is Earl Hayeslip, 7801, 88th Ave.

Hayeslip becomes the dog warden and humane agent. The Kenosha County Humane Society recently took over the city dog warden's job.

A scheduled appointment of a committee to study a program for the county's elderly citizens was stricken from the agenda by Marshall.

**NOTICE TO BIDDERS**  
Equipment needed to complete current requirements for County Assessor's Office.  
2 Executive 72" x 36" Desks (Plastic Top)  
4 Secretarial Posture Chairs (522 United Chair Company)  
6 Executive Swivel Chairs (5-11 United Chair Company)  
1 120" x 42" Conference Table  
20 Side Chairs (S-31 United Chair Company)  
5 4-Drawer Fire Proof Files (To match current file in office to size and color)  
Desks—Invariable or Equal Quality  
Chairs—United Chair or Equal Quality  
Total price required. Bids due June 28th at 4:00 P.M.  
EDWARD J. WAWRO  
County Clerk  
(June 14-16)

# Assessment of Farmland a Thorny Question

By Richard C. Kienitz  
Journal Madison Bureau

Madison, Wis. — Preferential assessment of agricultural land has so many confusing ramifications that every other means of providing tax relief for farmers should be explored before turning to the preferential "thicket," a University of Wisconsin study says.

A three volume report by Richard Stauber, assistant director of the UW Extension Institute of Governmental Affairs, concludes that:

Allowing local assessors to give agricultural land a lower rate than others probably would make little difference

because many are doing it already.

Letting the state assessor's office do it would make such a difference that it might require a major revamping of the state-local tax system, with no assurance that the farm situation would be less confusing.

"The Wisconsin property owner has a right to feel frustrated, regardless of how high or low his tax burden may be," Stauber says.

According to his report, much of the confusion arises from Wisconsin's dual system of assessment.

The dual system makes it difficult for a taxpayer to compare his tax burden because it

is comprised of several different rates, he says.

The state uses full market value to equalize value of property by class at 100% in relation to other communities. This is its basis for fairly apportioning state, county, school, vocational district and town bridge taxes.

But the state does not equalize the value of each piece of property.

### Slow to Change

The local assessor and treasurer divide up the tax burden among owners within the municipality at some percentage of full value for individual parcels.

If the state's full value fig-

ures are accepted as correct, farmland already would seem to be getting preference locally.

**"The Wisconsin property owner has a right to feel frustrated."**

—UW Researcher

Town assessors, Stauber explained, are slow to change their figures to reflect new market values. So, if farmland gains value faster than other

property but it is not recorded, this inaction could unintentionally favor farmland.

However, the report notes, while farmland is undervalued, the farmer's buildings and other improvements are likely to be overvalued, along with other types of property.

### Amendment Sought

This could mean that an operating farmer with a lot of improvements could be overtaxed, while a speculator just holding raw land would be undertaxed, Stauber says.

Stauber began his study in the wake of last year's property tax revolt during which

some farmers threatened to withhold tax payments.

They contended they were being saddled with taxes because of their control in the market that pushed prices far above the could earn in farm.

Farmers called for a special tax treatment pending in the Legislature aimed at a constitutional amendment to allow assessment.

To find some basis for the problem, Stauber made a detour to Iowa County in cooperation with the Department of Local Affairs and

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# wide reassessment begins

## The NEWS in our Area

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some farmers threatened to withhold tax payments.

They contended that they were being saddled with unfair taxes because of forces beyond their control in the real estate market that pushed land val- ues far above the amount it could earn in farm use.

Farmers called for prefer- ential tax treatment. Bills are pending in the Legislature aimed at a constitutional amendment to allow varied as- sessment.

To find some basis for meas- uring the problems and im- pact of shifting tax burdens, Stauber made a detailed study of Iowa County in co-operation with the state Department of Local Affairs and Develop- ment.

Iowa County was chosen be- cause it was a center of the 1972 rural taxpayer revolt.

In five years — from 1966 to 1971 — full value of agricul- tural land in the county grew 98½% but that of other prop- erty only 57%. City taxes went up 58%, village taxes 40% and town taxes 101%.

### Other Causes Found

The most commonly recog- nized cause of tax increases is the higher cost of running gov- ernment.

But in Iowa County, Stauber found half a dozen possible causes related, not to the total amount of taxes, but to the re- lationship between market and assessed values within a com- munity.

In Iowa County, 14 towns fall in more than one school district. If assessed values in one town increase faster than in another, the equalized share of taxes can shift from one to the other.

No Iowa County municipali- ties grew in value at the same rate in 1966 to 1971. In Avoca they went up 25%; in Mont- fort 725%; in the town of Lin- den 61%, and the town of Wyoming 177%.

In the town of Ridgeway, full value increased from 1970 to 1971 by \$1,632,600, or 26.91%, while total county val- ues grew 15.53%. Thus, the town's value became a larger segment of the county total. This resulted in the town be- ing asked to pay \$5,618 more in county taxes than it would have if growth had been equal.

About 76% of the extra Ridgeway growth was in agri- cultural land values, which went up 33% while other prop- erty rose 26%.

# Annual boards of review readied

By JAMES ROHDE  
Kenosha News Staff Writer

BRISTOL — With the annual boards of review scheduled to convene in less than three weeks, representatives of Kenosha County, its eight townships and three villages met with county assessor John Higgins last night to pave the way for this year's sessions.

All of the municipalities in the county with the exception of the City of Kenosha exercised their option provided under the countywide assessor program to create their own board of review rather than utilizing the five-member board appointed this week by the county board.

The major difference in boards convening this year from those in the past will be

the presence of the county assessor or a member of his staff acting in place of the locally elected assessors, whose offices terminated when the countywide system went into operation Jan. 1.

Although state law requires that all boards of review convene on the second Monday in July to give taxpayers the opportunity to question their property assessments, most of the county boards will have to meet and immediately adjourn until a later date to enable the county assessors office time to complete the assessment rolls.

Higgins told the local officials that the townships of Brighton and Paris as well as the villages of Paddock Lake and Silver Lake would in all probability be able to convene

on the July 9th target date.

He said there was also a possibility for Bristol Township to hold its board on July 9, but that in all likelihood, it would be scheduled on July 16, the tentative date set for Somers Township.

Higgins added that Wheatland and Pleasant Prairie Townships plus the village of Twin Lakes would be scheduled later in the month. Randall and Salem Townships will be the last two boards to convene since his office is still working on the changeover of the rolls to computers.

He promised to notify all the municipalities once dates were confirmed for the local boards to convene. He urged that property owners planning to appear at the local board com-

plete the protest forms available from the town and village clerks prior to the scheduled board.

Property owners are required to complete the board of review protest sheet including the fair market value of the property under question.

The taxpayer must also allow the assessor to view either the real estate or personal property being contested or lose his right to appear before the board of review.

Appearing with Higgins last night were Gene Hoeffner and Ralph Lazar of the Department of Revenue in Madison. Lazar, one of eight attorneys in the department, cited various court cases involving boards of review.

In essence, the cases pointed

out that:

— The board of review was not an assessing body redoing the work of the assessor but served as a judge and jury to decide arguments pertaining to assessments.

— Where no evidence was given under oath or offered before the board of review, the board has no power to reduce the valuation.

— The court refused to disturb an assessment where there was a difference of opinion amounting to 12½ per cent of the value set by the assessor.

— The board of review must give the property owner notice of intention to increase his assessment before it can legally make the increase.

On Tuesday, the County Board appointed a five-member county board of review which includes Frederick Pfenning, Kenosha; Richard Ellison, Pleasant Prairie; Leverett Leet, Somers; Wendolyn Reiter, Brighton, and John Larson, Twin Lakes.

Last night, in answer to a question, the attorney pointed out that the county board of review had no jurisdiction over the locally created boards of review.



Assessors measure up

Measuring the outside of William Zirzov's Silver Lake home are Mike Higgins (left) and Vince Schuler, summer employes of the County Assessor's office, as the massive countywide reassessment gets into full swing. All Silver Lake and Paris township properties are scheduled to be measured outside in the next week or so, then crews will move on to Brighton

township. Appraisers are following behind the measuring crews to do the detailed inside work, after which they will compute values on each property. The entire county is expected to be reassessed in about four years according to John Higgins, county assessor.—(Kenosha News photo by Norb Bybee)

## Annual Boards of Review Prepare To Convene in July

(Bristol) -- Representatives of Kenosha county, its eight townships and three villages met recently to prepare for the annual sessions of the boards of review.

With the exception of the city of Kenosha, all municipalities opted to create their own boards of review, rather than to utilize the five-member panel appointed by the county board.

This year, the county assessor, or a member of his staff, will be present at each board of review, instead of locally elected assessors.

State law requires that all boards of review convene on the second Monday in July to enable taxpayers to question their property assessments. However, in order to allow more time to the county office to complete assessment rolls, most of the county boards will have to meet and immediately adjourn until a later date.

County assessor John Higgins said that Brighton and Paris townships, as well as the villages of Paddock Lake and Silver Lake, will probably convene on July 9. The Bristol township board may also meet July 9, but will probably convene on July 16, along with Somers township.

Pleasant Prairie and Wheatland townships will be scheduled for later in the month, as will the village of Twin Lakes. The transition of the rolls of Randall and Salem townships to computers is still being worked on, so these two townships will be the last to meet.

Higgins stated that he would notify all municipalities once dates are confirmed, and he urged all property owners, who plan to appear at their local boards, to complete the protest forms, which are available from town and village clerks, prior to the board meeting.

Property owners must complete the board of review protest sheet and allow the assessor to view the real estate or personal property in question. Otherwise, the taxpayer will lose his right to appear before the board.

It was also pointed out that the county board of review has no jurisdiction over local boards of review.

07



**Former assessor retires**

For the second time in six months, former City Assessor Arthur M. Johnson, (third from left) had a retirement party. He was presented with a barometer by County Assessor John Higgins (right), his employer the past six months at a coffee Friday. Johnson transferred to the county office when the city office he headed was closed out Jan. 1. With Johnson are his wife and at left, County Board chair-

man Peter R. Marshall. Johnson ends 40 years of employment with the city and county. He was with the water and engineering departments until becoming an assessor in 1951 and chief assessor in 1963. He is a former president of the Wisconsin chapter of the International Assessors Officers.—(Kenosha News photo by Marshall Simonsen)

## County review board to organize July 9

Kenosha County's first board of review will hold an organizational meeting Monday, July 9, at 10 a.m. in Room 310 at the Courthouse.

The five-member board is required by state law to be the appeals board for any property owners who wish to appeal their property's assessed valuation.

It is the first county-wide board in the state since Kenosha County is the only county with a county-wide assessing system.

However, the new board probably will function only for city property owners since the other 11 municipalities already have established their own local boards of review, an op-

tion available under the law.

Members of the board, who were appointed by the County Board chairman last month, are Frederick S. Pfennig, 610 69th St.; Richard E. Ellison, 8220 Cooper Rd.; Leverett F. Leet, 980 Green Bay Rd.; Wendolyn Reiter, Rt. 1, Box 83, Bristol; and John Larson, 412 Oak Ridge Dr., Twin Lakes.

At Monday's meeting members will elect a chairman and a clerk. Property owners who wish to appeal their assessments must first file a complaint with County Clerk Edward J. Wavro.

## Reassessing progress told

Reassessing is half done in Paris Township, according to John Higgins, head of the new countywide assessing department.

In Paris, the outside measuring crew and the inside assessing crew are working together as one team due to the distance between farms.

In Silver Lake, which should have residential areas completed in the next 10 days, the two crews are working separately.

Measuring crews also have begun work in Paddock Lake, Higgins said. Work will soon be shifting to Brighton.

Meanwhile, all Boards of Review have been scheduled for this year, Higgins said. The remaining boards will be in Bristol July 16; Wheatland and Pleasant Prairie, July 23; Randall, July 24; Somers, July 26; Salem, August 6, and the city, beginning August 8.

## Townships hold board meetings

With the annual boards of review scheduled to convene on Monday, county assessor John Higgins announced today that four municipalities will proceed with their board on Monday.

Brighton Township will have its board from 1-5 p.m. in the town hall, Paddock Lake 6-10 p.m. in the village hall, Paris Township 10 a.m. to 4 p.m. in the town hall, and Silver Lake 5:30-9:30 p.m. in the village hall.

In the other municipalities, Wheatland Township isn't scheduled until July 23, Bristol Township is tentatively set for July 16 and Pleasant Prairie

during the week of July 23. Higgins said a few problems with the computers resulted in the delay in announcing the dates when the boards would meet.

He said the county's board of review, which will handle only city cases, will convene Monday at 10 a.m. strictly for organizing and will not hear any complaints.

This is the first year in which the annual boards of review will be held under the new countywide assessor system. All of the 11 municipalities west of the city exercised their option and created their own individual board.

## Pfennig chairman of Board of Review

The Kenosha County Board of Review held its organizational session Monday in preparation for meeting with taxpayers who may have objections to their property tax assessments.

The board met at 10 a.m. in the Courthouse County Board chambers and elected Fred Pfennig chairman and Leverett secretary.

The board adjourned until 10 a.m. Wednesday, Aug. 8, when it will meet to begin hearing protests from property owners.

Property owners who wish to protest their assessments may pick up the proper form at the County Assessor's office in the Courthouse, fill it in, and return it to the office of County Clerk Edward J. Wavro.

Wavro said he will make up

an agenda from the forms turned in to him. Dates and times of appearances will be scheduled and notices will be mailed out to the property owners as to when they should appear.

The new County Board of Review will take the place of the city board of review which it succeeds. With the advent of countywide assessing last Jan. 1, all city, town and village assessors have been replaced by the single, central assessing office in the Courthouse.

However, since all towns and villages have voted to create their own boards of review, the county board of review will function only for city property owners.

Residents outside the city must file protests with their own town or village officials.

## County board to meet Tuesday night

The Kenosha County Board of Supervisors will meet tomorrow night at 7:30 in the Court House.

Among the items to be reviewed is a resolution asking for the transfer of \$600 to cover appeal costs on the county-wide assessor suit — Earl Hollister, Jack McLafferty, Charles Thompson vs. Kenosha County. Challenging the legality of the county-wide assessor system, the suit has been appealed to the Wisconsin Supreme Court.

Another money transfer of \$314.37 will be considered to cover the costs of eight Kenosha prisoners who have been housed in the Racine County jail due to a shortage of jail cells here. The eight prisoners were in the Racine jail for 63 days at a daily cost of \$4.99 per person.

A report from the building and grounds committee regarding the replacement of Courthouse windows will be read. The 1973 budget allowed for \$42,500 to replace the 50-year

old windows. The lowest bid, however, came in at \$76,368, and the committee will ask that the balance be put in the 1974 budget. The 171 windows, which have caused heat and air conditioning losses in recent years, will all be replaced.

County Clerk Edward Wavro will submit a communication regarding the hiring and promotional procedures of County Court officials.

"Discrimination on the basis of race, sex, religion, color or national origin is forbidden re-

gardless of state and local laws or civil service regulations," said Wavro. "Federal laws and regulations now supercede any local practices resulting in discrimination."

Elected officials do their own hiring since there is no personnel office in the Courthouse,

Wavro explained. "I just want the County Board to be cognizant of what is happening in hiring procedures," said the county clerk who indicated that there may be discriminatory practices in the Kenosha Courthouse hiring.

68

## County board to study policy on payment of convention expenses

A controversy over whether both the Sheriff and a deputy should be allowed expenses to attend a convention last month resolved itself for the County Board Tuesday night.

Neither the Sheriff nor the selected deputy was able to go on the July 17-19 outing at Cable, Wis.

The Board voted 21-4 July 17 to return the matter to the Sheriff's committee. At that point it was assumed that both the Sheriff and the deputy had left.

The objections centered on paying for two men to attend. Board members said they had denied similar requests from other departments, allowing only the department head or a designate to attend conferences, schools, conventions and seminars out of the city.

Then Tuesday night the finance and Sheriff's committees came back with a report okaying the trip by the pair this time, but asking for a study of trip practices and some ground rules.

Sup. Angelo Capriotti, chairman of the Sheriff's committee, then asked that the whole matter be filed because he had learned that the trip was called off.

The matter was filed, but Sup. Bernard McAleer immediately came back with a request that the rules committee study the area of convention and similar trips and report back on some recommended rules. The motion passed unanimously.

In other actions, the Board:

—Okayed \$600 from the general fund to pay for printing briefs and other expenses involved in defending the countywide assessor system in a Supreme Court suit filed by Earl Hollister, Jack McLafferty and Charles Thompson. Hollister, himself a County Board member, refrained from voting on the issue. Those opposed were Sups. John Fleck, Stanley Kerkman, Donald Knapp, Fred Schmalfeldt and Gerald Smith.

—Adopted, 23-3, a resolution transferring \$527 from the general fund to pay for a new typewriter for the clerk's office. Opposed were Sups. Ron Frederick, Earl Hollister and Richard Lindgren on the basis that no bids were sought and that only IBM Selectric machines qualify and no others.

—Okayed a request by the Town of Salem to purchase a Shorewood Terrace lot for \$443

in back taxes. The lot has been used as a tot playground for several years.

—Set prices on tax deed parcels ranging from \$150 to \$2,375.

—Denied a request from a private party to purchase tax deed land in Valmar Subdivision because the land, located in the floodplain, is unbuildable.

—Denied damage claims from Thomas P. Murphy and Mrs. Carolyn Christian on the basis that the county was not at fault in the mishaps.

—Referred to the corporation counsel and Sheriff's committee a 19-year-old claim from Frank R. Stella who was hurt while aiding deputies during a big storm. The claim was denied 19 years ago.

—Referred to finance a request for \$4,000 in the 1974 budget from the Comprehensive Health Planning Agency of Southeastern Wisconsin, Ind. The agency received \$2,500 from the county for the current year.

—Referred to personnel and the corporation counsel a letter from Asst. Secy. of Defense J. M. Roche asking for more consideration for members of the National Guard and Reserve on the part of public and private employers.

—Referred to the County Fair committee and John W. Schnurr, Fair manager, a request from the Kenosha National Guard Armory to use the fairgrounds as an alternate assembly area in the event the armory is destroyed in a national emergency.

—Okayed attendance at the Wisconsin County Boards Association seminar in Eau Claire Sept. 23-26 by the clerk, highway commissioner, corporation counsel, and any board members who wish to attend.

## Porter Slams Lucey's Stand

### 8-8-73 On County-wide Assessment

Assemblyman Cloyd Porter recently slammed Gov. Patrick Lucey's program of 75 per cent state pickup of the cost of a county-wide assessment program as a "carrot" proposal.

"Lucey's enticement of picking up 3/4 of the cost of assessment reminds me of the story of the farmer who would dangle a carrot in front of his donkey to get him to move," said Porter.

Porter said that Lucey, prior to signing the state budget, vetoed the 50 per cent reimbursement of the cost of local assessment programs that met state requirements. With this veto, he recreated his original proposal of the state pickup of 75 per cent of the cost of county-wide assessment programs which now can be created by a 3/5 majority vote of county boards, according to Porter.

The assemblyman said Lucey's move was an enticement for county boards to jump head-long into total county-wide assessment. Kenosha County currently is the only county in the state with such a program.

"Through the sly use of the state aid benefits to counties who adopt the county assessor system and the new requirement that only 3/5 of the County Boards need approve a county assessor system, the Lucey administration is pushing hard down the path of state assessment and the take away of local control of the

assessment process.

"County boards should ask themselves if the state aid is worth the loss of local control over such an often controversial procedure and if the eventual full state take-over is in the best interest of those who elected them," Porter concluded.

## From Kenosha County

# Racine County seeks assessor plan advice

Seven Courthouse meetings are scheduled for next week, along with an advance scheduling of a special meeting with Racine officials for Wednesday, Sept. 5.

The Sept. 5 session has been asked by an 11-member committee of Racine County officials who are investigating the possibility of a countywide assessor system for that county.

The Racine officials will meet at 7:30 p.m. in the County Board room here with County Board chairman Peter R. Marshall, members of the finance committee, and rural board members who opposed the assessor system here.

Marshall said he wants to present both sides of the issue. Racine and other counties are looking more closely at countywide assessing now that the Legislature has assured 75 per cent financing for such combined systems. Kenosha County will be eligible for the aid for 1974.

In meetings Monday, the finance and special reorganization committees will gather at 7:30 p.m. in the Civil Defense room to discuss reorganization of county government.

Tuesday, the only Courthouse session is one at 10 a.m. in the County Board room involving a charge by the Unified School District against the Kenosha Education Association of bad faith bargaining. The Wisconsin Employment Relations Commission is scheduled to hear the complaint which was filed last month.

On Wednesday, the rules committee meets at 7:30 p.m. in Room 310; the finance committee at 7:30 p.m. in the assessor's office regarding funds for assessing, and the assessment board of review at 10 a.m. in Room 310 to continue its hearings on protested city assessments.

On Thursday, the courts committee meets at 7:30 p.m. in Room 204; the county library study committee at 7:30 p.m. in Room 310, and the agriculture and extension education committee at 7:30 p.m. in the Health and Social Service Building, 714 52nd St.

# Local boards of review to be discontinued

Rural Kenosha County residents have lost their local assessment boards of review as a result of the recently-enacted state budget bill.

The bill provides that towns and villages under a countywide assessor system no longer have the option of having their own local boards of review.

This year was the first year

that countywide assessing was in effect here, and all local municipalities outside of the city of Kenosha had chosen to have their own review board. Only the city elected to use the countywide board.

Beginning next year, the countywide board will serve for all residents and sit in review of any taxpayer complaints regardless of place of residence.

County Assessor John Higgins said it is not clear at this point whether the board of review will be permitted to travel to the various municipalities for the hearings, customarily held in July.

the countywide assessing system. This year the county picked up the entire cost.

County officials said there may be an attempt to obtain state reimbursement for the current year through special legislation. Kenosha County was the only county in the state to enact countywide assessing under the old laws.

69



## No Kenosha reps at state meeting

## Assessors

# County Board rejects assessor's requests

The county assessor's office fared badly at the hands of the County Board Tuesday night with a routine request for attendance at a training institute denied on a 16-10 vote and an upgrade request tabled on a 20-6 vote.

The turndowns were interpreted by Sups. Walter Johnson (17th) and Robert Schneider (3rd) as a reaction against incomplete requests submitted by Assessor John Higgins, though both men favored adoption.

Sups. Joseph Andrea (10th) and Clarence Wavro (4th) were also critical of the lack of detail in the requests and said Higgins should have attended the meeting to answer essential questions.

"The finance committee (which is in charge of the assessor's office and which submitted the requests) should not be blamed," Johnson said. "We have the job of instructing the assessor in preparing reports for the County Board and we have been remiss in not being more demanding."

Turned down as a request from Higgins to have his staff

of assessors and appraisers attend the Municipal Assessors Institute in Madison Sept. 11-14 conducted by the state Department of Revenue and Taxation.

### Considered Essential

Attendance by assessors is routine and considered essential by most municipalities. Funds for attendance are in the Kenosha County budget, placed there at the request of the state department.

Higgins had asked that all of his professional staff be permitted to attend all or part of the sessions, driving daily to Madison with four to six persons to a car and returning at night. The only county expense besides the registration fees would be meals and mileage for one or two cars a day.

At the end of the meeting, Sup. Bernard McAleer (2nd) urged a reconsideration of the item, but was ruled out of order by chairman Peter Marshall who said adjournment had been called for.

Mrs. Frances Jaeschke of the League of Women Voters, also asked the board to reconsider saying institute attendance was inexpensive and was set as a

matter of public policy in last year's budget deliberations.

Voting against the institute were Sups. Joseph Andrea, John Fleck, Ronald Frederick, Earl Hollister, Roger Jornt, Stanley Kerkman, Donald Knapp, Richard Lindgren, Peter Marshall, Eric Olson, Emil Ruffalo, Walter Rutkowski, Fred Schmalfeldt, Charles Schulte, Gerald Smith and Helen Tillman. Sup. Wayne Koessl was absent.

### Night School Okayed

In another action, the board voted to approve attendance at night school classes at UW-Milwaukee by assessors and appraisers, giving an okay with a voice-vote. The \$1,500 cost will come from a state Department of Local Affairs and Development grant for \$4,000. Employees will attend on their own time at no county expense.

The \$4,000 grant was accepted, with the provision included that the county provide \$1,300 in "in kind" services consisting of non-monetary items such as office facilities already in existence.

The upgrade request was for Robert Baysinger from an Appraiser I to an Appraiser II classification as of July 1. Board members questioned the need for the grade increase and suggested it be held up until the current county job survey by a Milwaukee firm is completed in the next three months.

On the motion of Sup. Richard Lindgren, the upgrade was tabled on a 20-8 vote. Voting against the tabling were Sups. James Amendola, Wally Lange, Bernard McAleer, Eric Olson, Gerald Smith and Clarence Wavro.

### Asks Policy Statement

Sup. Francis Pitts (13th), immediately asked for a personnel committee policy statement on upgrades while the job survey is awaited. Pitts noted that upgrades in the welfare department had been held up for the past four months and that all departments should be treated alike during the interim period.

The motion was approved and the statement ordered for the next meeting, Sept. 18.

One other assessing department request was granted. The man doing the mapping program, Jack Moen, will be hired on a contract basis at \$4.25 an hour with 75 per cent of the pay to come from the Local Affairs and Development grant.

Moen had been hired for the summer on a full time basis, but this fall returned to teaching at GTI. He will come back part time to continue his project.

In a final assessing department action, first reading was given a resolution to transfer an unused \$8,000 from the salary account to the outlay account to buy some new office furniture. Before approving the first reading, supervisors insisted on knowing, next meeting, what the money will be spent for.

71

## 2 Urge Assessor Plan Delay

Two suburban representatives in the State Assembly have asked the Milwaukee County Board to delay action on a proposed countywide assessor system until new legislation can be considered.

Representatives Gary J. Barczak (D-West Allis) and William Atkinson (D-South Milwaukee) said in letters to the supervisors that they planned to sponsor a bill in the Legislature's January session providing for state payment of 75% of the cost of municipally operated assessor systems.

Present law provides that the state will pay 75% of the cost of county operated assessor systems. A provision in the state budget bill for state payment of 50% of the costs of municipally operated systems was vetoed by Gov. Lucey.

The County Board voted earlier this month to include funds in the 1974 budget to finance a countywide system here if it is established. To establish a system would require a 60% majority vote of the board — 15 votes.

The County Department of Administration is making a cost study. Board action on the proposal is not expected before January.

Barczak and Atkinson questioned cost figures compiled by the State Department of Revenue, charging that they were "loosely formed guesses."

They also said the plan presented to the board for a county system was poorly thought out and failed to deal with the problems granting county benefits to municipal employees who might go over to the county system, obtaining the use of records and maps now kept by local assessors and obtaining building permit information from local communities.

Suburban officials have strongly opposed the proposal for a county system. The City of Milwaukee has pushed hard for it.

## Other voices—From the Wisconsin Tax News

### New Ground Rules

Tax group leaders have expressed concern about the way the public has been told the local budget story this fall even though an unusually large number of stories have carried headlines saying the tax rate is down.

Although the headlines are true, only too often they leave the reader with a false sense of security.

This was a year when a lot of ground rules were changed while the language for reporting the final score was not.

There was an unprecedented expansion in the state aid system as well as 1973 being the third year of a five-year federal revenue sharing program.

The computer with its memory bank also has entered local government. Assessment data placed in that sophisticated memory bank can be updated with a flick of a finger

and a general reassessment which formerly took months can be produced in minutes. It can also produce a tax value increase which will finance more spending at a lower rate paid by the same taxpayers.

These were the forces at work this fall producing the headlined tax rate cuts — record breaking new money in aid from the state, federal revenue sharing, begging to be spent, and the largest state-wide valuation increase since 1952.

Even though tax rates may drop spending was up and record will show sharp per capita cost increases. The glare of the spotlight on rate cuts rarely outlined the enlarged spending which will be a continuing cost and pressure on the property tax when help from other governments is forgotten.

## City computer job

# Mail tax bills later in month

City, village and town clerks in Kenosha County will be mailing out their tax bills the latter part of this month — maybe sooner.

Jerome Clements, who heads the city's data processing division, said that he expects all tax bills to be run off and back in the hands of the individual town, village and city clerks by Dec. 17.

Some clerks will have theirs sooner, he said, since each unit will be run off as he gets its official tax rate and the bills will be sent out to that particular unit.

After the bills get back to the clerk of the town or city or village to which they belong,

the clerks will have the job of getting them stuffed into envelopes and mailed out.

This is the first year that the city has done the actual running off of tax bills for any unit other than the city itself. Now that there is a county assessing system, the various units are contracting with the city to run off the bills for the towns and villages as well, since it has the computer.

That means a total of more than 52,000 bills to run. Clements said that about 22,000 of these are city bills, the other 30,000 are for property in other parts of the county. As fast as each unit sets its mill rate and notifies Clements' office, he gets ready for the run.

## Other voices—From the Wisconsin State Journal

### County Assessor

We are convinced that there is a serious flaw in Dane County Executive George F. Reinke's otherwise responsible and reasonable 1974 budget proposal.

That flaw is the absence of funds to replace the various local real property assessment system with a countywide system.

Gov. Patrick J. Lucey included in his 1973-75 state budget provisions for the state to pay 75 per cent of the cost of such a system to counties whose boards enact it. So far, only Kenosha County has done so.

The consolidation and professionalization of the hundreds of local assessment operations has been a recommendation of just about

every responsible study group assigned to improve the local tax structure in recent years. Lucey reflected the findings and opinions of most tax experts when he told the lawmakers in his budget message, "The maintenance of more than 1,800 separate districts results in both significant inefficiencies and major inequities."

Including funds for a county assessor program to give Dane County's rural communities and small towns something similar to the Madison system would provide valuable incentive for the county supervisor to muster the necessary 60 per cent majority to enact such a system and provide leadership for other counties.

# Juggle blame for tax bill errors

By JERRY KUYPER  
Kenosha News Staff Writer

SALEM — County Assessor John E. Higgins and the Water Hole Tavern had something in common last night. Both received criticism at the Salem Town Board meeting.

Higgins caught a few words from Town Administrator Al Kanta, Town Treasurer Dolores Terry and Town Chairman Maurice Lake.

Kanta said that Higgins told him the township would be held responsible for assessing mistakes made by the county. If the county underassessed, the township would have to make up the difference. If mailing errors were made, the township would have to correct them.

### Complain of Errors

"I told Higgins I will not be responsible for his mistakes," Kanta said. "They made the

mistake, let them be responsible. He wants us to be responsible."

Kanta complained of spending time correcting a lot of errors. "I spent a good deal of time today because the county put a house on land that was vacant and assessed it and didn't put it where it belonged. Then they want us to bother with that."

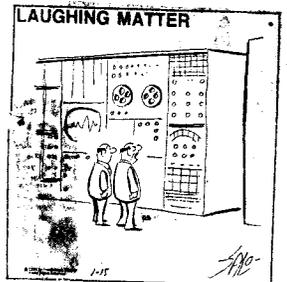
Lake told him not to bother with it. "When Higgins makes a mistake let him pay for it. Let him do his own correcting. He wanted the job, he can have the headaches."

Mrs. Dolores Terry said she was having headaches too. Innumerable address and assessing errors by the county, she said, made it difficult to mail a bill. If the address was correct, the bill was wrong. If the bill was right, it was mailed to the wrong person. "We have hundreds of these to correct, the

## The NEWS in our Area

said. "I wish we could get this straightened out."

It might get straightened out Jan. 23. County townships and villages will get together with Higgins, the county assessing office and the data processing office that night in the Salem town hall to talk all about it.



"It makes more mistakes in 3 seconds than 15 men make in 3 years!"

## Too fast, too wrong

"There's something that doesn't like a wall," said poet Robert Frost. There's also something in the human makeup that doesn't like a computer.

For all the dramatic cost-savings promised by the computer, it can create a wall of customer bad will unless businessmen recognize the public's hostility toward the electronic monster, warns the international accounting firm of Coopers & Lybrand.

"Computers are basically resented for two reasons," says the company in an article in its fall Journal.

"The first is explicit: (The) systems have demonstrated an unresponsiveness to complaints and to special situations for which they have not been programmed.

"The second reason is seldom explicit but poses a much more serious challenge to management: computers tend to close the comfortable gap between theory and practice that nearly everyone takes advantage of at some time or another."

For example, customers are likely to be more outraged at a billing error by computer than a similar error committed by a human being. Moreover, if the computer continues to send out dunning letters before a store can correct the error, customers are likely to take their business elsewhere.

"Nothing exasperates people more than the slowness of automatic systems to react to information," says the Journal. "Given the incredible speed at which computers function, it stands to reason that the monster can perform hundreds of crucial recording or processing actions while it is operating under a misconception before the sapient gnomes who are supposed to control the machine can eliminate the misconception by inserting the necessary data."

Speed is also involved in the second reason computers are resented. A creditor who receives a notice two days after delinquency instead of the 30 to 60 days he is accustomed to may feel the computer "is on top of me."

Similarly, businesses that are used to taking advantage of the time lag between writing checks and having them charged to the bank account—thereby obtaining a short-term, interest-free "loan"—are not likely to appreciate the elimination of this benefit by the greater efficiency of computers.

Among a number of recommendations, the accounting firm suggests that computer users give high priority to setting up error-correcting departments in their automatic data processing systems, as well as building in more flexibility to allow for the inefficiencies of their all-too-human customers.

By JAMES BORDR  
Kenosha News Staff Writer

SALEM — A freeze was placed on the issuance of any new intoxicating liquor or malt beverage licenses in Salem Township last night by the Town Board.

Maurice Lake, town chairman, said the town attorney completed a study on issuance of licenses which currently totals 32 serving the approximately 8,000 persons in the township. This is above the state quota of one license for every 500 persons, allowed under the grandfather clause.

The freeze on licenses does not affect the issuance of one-day beer licenses given to non-profit organizations on request.

Countywide assessing came under attack last night because of "illegal" assessments made this past year. An example cited by the board involved an assessment placed on state-owned land which resulted in the issuance of a \$154 tax bill that the Town of Salem will have to pay, Lake said.

The board took issue with Paragraph 6 of Section 70.99 of the State Statutes which states, "In respect of any assessment made by the county assessor, he shall perform all the functions and acts theretofore required to be performed by the local assessor of the taxation district and shall have the same authority, responsibility and status, privileges and obligations of the assessor he displaces, except as clearly inconsistent with the section."

### Seek Local Assessing

The board approved a resolution for the repeal of 70.99 and a return to local assessing. The resolution also asks that if repeal is not possible, that it be amended to provide that any financial losses incurred by a municipality because of errors or omissions by the county assessor be reimbursed to the municipalities by the county.

The resolution goes on to state: "It is only in this way that the local municipalities can adequately protect themselves from costly errors and omission of a county assessor

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not under their control.

"Further, this provision would promote more accurate assessment and greater supervision by the county of its assessor.

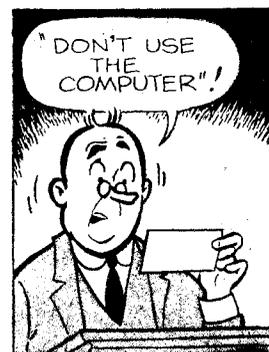
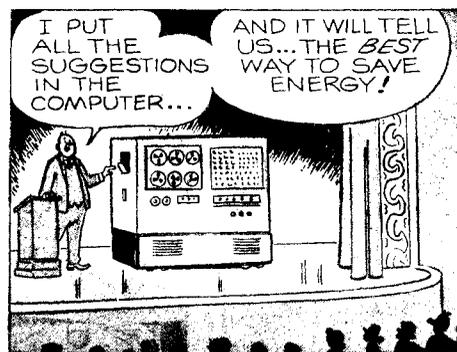
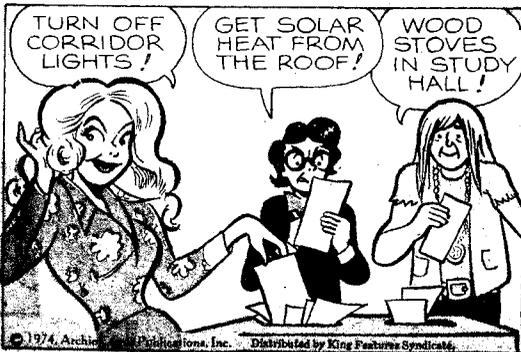
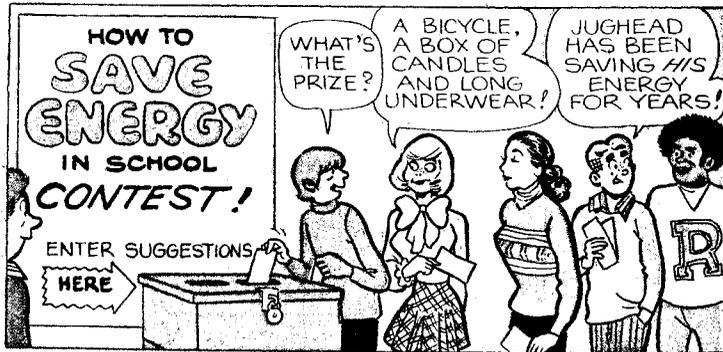
The board instructed the clerk to send copies of the resolution to Assemblymen Russell Olson, George Molinaro and Eugene Dorff, the attorney and executive secretary of the Wisconsin Towns Association and chairman of the County Board.

Lake said he also wanted to clarify a statement in the Jan. 11 Kenosha News report of the Town Board meeting. He said the town administrator was quoted as saying that if the county underassessed, the township would have to make up the difference. Lake said the township assessor really said that if the assessment was illegal, the township would have to make up the difference.

72

ARCHIE

by BOB MONTANA



# Tax Assessments Rolled Back

by CHRIS BRENNER  
MANAGING EDITOR

The Lake County Board of Tax Review has rolled back assessments to their unequaled 1972 level on the advice of Lake County State's Atty. Jack Hoogasian.

Harry Robin, Grant Township supervisor and chairman of the board of review, said that only properties which have been improved since the 1972 unequaled assessments were published will be given an increase.

ROBIN SAID the action was taken because Supervisor of Assessments Robert Jasper placed an illegal multiplier on all 18 townships. He also said Jasper failed to publish the assessment lists as required

by law. <sup>2-13-74</sup>  
The decision came after a complaint filed by Peter J. Nordigian regarding the assessments in Shields Township.

The board of review said about the publication of the Shields Township assessment: "It is the opinion of the board of review that the taxpayer is entitled to the legal description, subdivision, address or lot and block number. The publication further did not show the taxpayer the breakdown of land and improvement values thus denying the taxpayer the right of comparing his assessment with comparable properties so that he can determine if his assessment is equitable in relations to others."

The board of review also ruled against the publications of assessments in Benton, Zion, Newport, Antioch, Lake Villa, Grant, Warren, Waukegan, Fremont, Ela and Wauconda townships.

"AS TO THE question of the 'adjustment' or 'factor' as applied by the supervisor of assessments of the county, the board of review feels that this is a function of the board of review and that the board did not officially apply the equalization factor used on Shields Township."

The board of review has requested the states attorney to petition the Circuit Court to order the county clerk to return the assessment books of Benton, Newport, Antioch, Grant and Fremont townships

which have already been certified by the board of review "so that comparable action can be taken on those assessments as ordered by the board of review."

The states attorney has also been requested to "bring action" to prevent the state from placing a county multiplier on all properties in Lake County. "This board of review feels that Lake County taxpayers are not and have not had their level of assessments equalized at the same levels established by the State of Illinois Dept. of Local Government Affairs in all other 101 counties in the state."

"IT IS THE opinion of the board of review that this equalization can be done more fairly at the county

level than the state level. However, due to the legal questions raised it is the opinion of the board of review that to proceed to do this at the county level would delay the tax bills indefinitely, thus jeopardizing the necessary funds which allow the governmental and educational institutions to function in Lake County."

The rollback means a saving of thousands of dollars to county taxpayers and possible financial trouble to tax supported bodies, unless the state applies a multiplier.

Many of the taxing bodies will now have to reconstruct their budgets to reflect the lower tax base. Taxing bodies which are not now

taxing to their limits can get increased revenue through their taxing rates.

## Public Hearing Planned On County-wide Assessing

A public hearing concerning countywide assessment will be held at 7:30 p.m. Wednesday, Feb. 27, at the junior high school.

The hearing is sponsored by members of the Racine County board's special study committee on assessments. A similar hearing was held on Wednesday, Feb. 13, at Ives Grove and another is scheduled Wednesday, March 13, in Racine.

Presently Kenosha County is the only county in Wisconsin with a county assessor system. Such a system does away with the assessors of the local municipalities in a county and concentrates the assessment responsibilities in one central office -- under the jurisdiction of a county assessor.

The assessor would head a staff which would include a deputy assessor, who would be the chief appraiser, 11 property appraisers, six property appraisal technicians, an administrative secretary and

five clerk typists.

There are pro and con arguments for the system. Those in favor of it say it will provide more professional and efficient assessing than is now done. Those against the system say that nobody can know an area as well as somebody who resides and works with the people of that area. They say the local assessors can do a better job.

Cost of the two assessment systems is another point debated. The State of Wisconsin says it would pay 75 per cent of the cost of the program. Racine County would then have to pay 25 per cent. This means that in 1973 the county share of the cost of assessing the entire county would have been \$133,224. This is over \$50,000 less than the state estimates it took the municipalities to assess the county in 1973.

Opponents of the countywide system do not totally buy these figures and say that in the long run the cost of instituting the

system would be more expensive than the current system. They also claim that because of the state funding the State of Wisconsin would end up setting staffing standards rather than the county.

These opponents see countywide assessing not as a means of gaining 75 per cent reimbursement from the state, but as a tactic by the state to obtain 25 per cent of the cost of state equalization efforts from the local taxpayer.

There are other arguments involved in the debate. Sponsors of the hearing emphasize that all citizens will have the chance to voice their opinion on Wednesday. Poor attendance will only lead to conclusions by one side or the other as to what the public really wants, they say, and may result in an unpopular system being instituted. Therefore, these sponsors strongly urge citizens to attend.

## Rochester Supervisor Announces County-Wide Assessor Hearing

Raymond J. Moyer, Rochester, county board supervisor of the 29th District, this week announced that on Wednesday evening, Feb. 27, a public hearing will be held at 7:30 p.m. at the Burlington Junior High School on the proposed countywide assessor system.

A special committee of the county board has been studying this problem for a year and is now ready to take testimony from the general public.

The countywide assessor system, if adopted, would completely eliminate the present local assessor in all the cities, villages and towns of

Racine County, Moyer said. A new bureaucracy would be created to cover the entire county out of one office. This office would be located somewhere in the county. A staff of 25 people would be hired to establish the system. Assessors would no longer be elected by the people but would be appointed by the county board chairman with county board approval.

### PROPOSED 'BUDGET

The proposed budget for the first year of operation is \$532,000. This would replace the present system which last year cost the taxpayers of Racine County \$192,799. The net result is an increased expenditure of \$339,000.

Under the proposed system the state will provide 75 per cent of the cost of operation for the first year, providing all the criteria the state recommends are followed. "You must meet the criteria of the state which sets staff size and qualifications, salaries, mapping programs, computer programs, publishes the assessing manuals and provides the assessing and tax forms," Moyer said.

Only one county in the state -- Kenosha County -- has seen fit to adopt the countywide assessment system. "While it has been in operation but a short time, much dissatisfaction is apparent, especially in the rural farming areas," Moyer concluded.

### Hearings Set On Assessing and County Ice Rink

Hearings on two topics which were discussed in Burlington during the past couple weeks will be held in Racine this month.

On Wednesday, March 13, a hearing on the county assessor

system will be held at 7:30 p.m. in Memorial Hall. A 7:30 p.m. hearing will be held Tuesday, March 19, on the county ice rink proposal. This hearing will be at Racine Case High School.

75

## Opposition To Countywide Assessor System Voiced Here

3-13-74  
About 190 people heard 20 speakers voice opposition to a countywide assessor system at a public hearing on the subject Wednesday, Feb. 27, at the junior high school.

While only 20 people actually took the microphone to speak against the system, the sentiment of the entire crowd was apparently strongly against it. Practically all those in attendance signed a petition against countywide assessment.

The hearing was the second of three hearings planned by the Racine County Board's special study committee on assessments. The first was held at Ives Grove and poorly attended. A third is planned on Wednesday, March 13, in Racine.

Basically, a countywide assessor system would substitute one central assessment office for the present system which includes assessors for each municipality. The State of Wisconsin would fund 75 per cent of the cost of the system. This cost to assess the county is estimated at \$532,898 the first year and \$505,488 for following years.

Supporters of the system claim it would streamline assessing and in the long run be more efficient. Those at the Wednesday night hearing did not agree.

Neal Miller, representing the Town of Burlington, said that the system would take away local control from the municipalities. He also said that there was no guarantee that the state would fund the 75 per cent after the first year.

A representative of the Farm Bureau repeated Miller's statement about funding.

"We have no guarantee that the state would pay after the first year. In fact, if the county assessor office did not meet state requirements the state might not even pay up during the first year."

Another citizen said, "Who the heck is the state. We are. We would still be paying for the system through our state taxes rather than the county tax."

The loss of local control was touched upon by several speakers. Bob Moyle, rural Union Grove, county board supervisor, said the county needs "grassroots" representation and assessment. Norb Vondrachek of Waterford called the countywide proposal "bureaucratic bondooing."

"Such a system would create a huge bureaucracy, and we all know what happens then. The people's wishes are ignored," he said.

Dave Lynch of the Brown's Lake Sanitary District said a countywide system would be an example of "big government" and gave an instance of what such government can do.

"A fellow in Hall's Point told me the other day he had tried to add on to his house a few months ago. Hall's Point is a private subdivision with its own roads and everything.

"This man had the approval of his neighbors and was all set, but when he went for his permit to build he was told no because of several techni-

calities. He lived near a road which was privately owned and had the approval of everyone directly concerned, but was told no by somebody who had absolutely no interest," said Lynch.

"I'm in the car business," he continued, "and in that business there is now a saying 'big is bad.' Big government is also bad."

Ray Moyer, county board supervisor for the 29th district, said that farmers had a huge interest in the system of assessing. And there were many farmers at the hearing, some of whom expressed their views.

Archie Spriggs of Kansasville said that a farm is an individual business and calls for a different type of assessing than is done for other property. John Rowntree, a Kansasville livestock producer, said that livestock appraising was a very specialized field and that "someone sitting in Racine could not do the job."

Another man told a story about a farmer in Kenosha County, the only county to currently have a countywide assessor system.

"This guy just built a new milking parlor. When the assessor came out to see his property, he looked at the parlor and asked him when he had built the new manure pit."

Two representatives of the City of Burlington expressed alternatives to the countywide system. Mayor John Thate said that he thought all municipalities should be assessed at 100 per cent of valuation, which is one of the goals of the countywide proposal. But, Thate said this could be done by a local assessor. City assessor Lee Narlow agreed.

"It is confusing now because many municipalities assess at different percentages. For instance, Burlington assesses at 85 per cent while some others are as low as 12 per cent. However, local assessors can get closer to 100 per cent. We can handle it on the local level," emphasized Narlow.

Dennis Kornwolf, county supervisor for the 19th district and the chairman of the committee fielded several

questions from the floor. He said that the assessor matter would probably not go to a referendum.

According to Kornwolf, the County Board can approve the system under power granted it by the state law. He said the county assessor would be granted tenure after six months and then could be removed only by the state.

Kornwolf also explained that a 60 per cent vote of the County Board would be needed to institute the system.

Kornwolf said the assessment study committee had met with officials of Kenosha County and state officials to get all angles. He said that he had gotten two messages from those at the Burlington hearing.

"First, the turnout showed me that local government is not in danger of decaying from within this area. And secondly, I feel that you are saying that any government big enough to give you everything is also big enough to take it away."

Several groups went on record as opposing countywide assessment. They included Glassmakers Locals 114 and 226, the Cedar Park Ladies Auxiliary Inc., the towns of Raymond, Yorkville, Rochester, Burlington and Dover, the Village of Union Grove, and the Racine County Farm Bureau.

Burlington town chairman Cloyd Porter, who was unable to attend the hearing, prepared a written statement expressing his opposition to the countywide assessor system. Among his reasons were loss of local control and no guarantee that the state would continue to pay 75 per cent of the cost.

## Brighton views town assessments

BRIGHTON — A review of town assessments will be held in Brighton Township March 28 and 29 at the town hall, according to an announcement last night by Glenn Miller, Brighton town chairman.

Miller said letters have been sent out by the county assessor's office informing residents they may appear at the assessment review if they have any questions regarding reassessment.

Property owners are requested to make an appointment with the county assessor's office prior to the review session. Brighton Township was one of three areas recently reassessed by the county assessor's office.

Miller also reported on the meeting on the jurisdictional highway plan for 1990 and announced that the date for the annual town meeting has been set for April 3 at 8 p.m. in the town hall.

## Countywide assessor rejected in Racine

RACINE — The Racine County Board this week rejected for the present any steps toward creation of a county assessor program.

A report presented to the County Board by the Special Committee to Study Assessments noted that none of the 239 persons appearing at the three public hearings on a county assessor program

spoke in favor of the plan.

The committee also noted that the Kenosha County assessor program, "though still young," had been marked by "problems, delays, interference and huge unexpected expenditures."

The committee said the effect of a countywide program on the city would be negative because of the statutory requirement for revaluation every four years.

## County-Wide Assessing Killed by Supervisors

The Racine County Board unanimously voted to reject a countywide assessment system at a meeting Tuesday night, March 26.

The board voted for rejection after hearing a report from the County Assessor Study Committee which suggested rejection. The study committee began looking into the pros and cons of the system in July, 1973.

76

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Committee members met with representatives of Kenosha County, the only county to currently employ a county assessor. Representatives of the state assessor's office were also contacted, and a two-month study on the feasibility of countywide assessing was done by the State of Wisconsin for the study committee.

Three public hearings on the subject were also held. Eight people attended a hearing at Ives Grove and five attended one in Racine. However, more than 200 attended a hearing held at Burlington Junior High School.

The study committee reported that all those who spoke at the hearing opposed a countywide system. The committee also received a petition with approximately 355 names opposing the countywide system.

The committee's report concluded, "The message from the people was emphatic that high taxes are an issue, but the present system of assessing, though in need of repairs, is the people's choice. Home rule, control and economy received an overwhelming mandate over state-controlled program."

### Assessor workshop

Kenosha County Assessor John Higgins will conduct a workshop on approaches to valuations at the annual Assessor's Workshop to be held Friday and Saturday at the Janesville campus of Blackhawk Tech sponsored in cooperation with the Wisconsin Towns Association.

## AS WE SEE IT

Would you prefer a countywide assessor system over the current system?



LINDA DORNACHER

Linda Dornacher, Burlington: "I suppose the countywide assessor would be a professional, which may be better. Yet, on the other hand, the system would cost more."

Ted DeVoy, Burlington: "I think it is better to keep our assessors local. It would be hard for many people to get into Racine if they had a complaint."

Mike Ryan, Caledonia: "I think the county assessor would cost too much. Even though the state says it would fund 75 per cent, we would pay for it by our state taxes."



TED DeVOY

77

## For Silver Lake, Paris and Brighton

# Reveal projected tax rates

Projected new tax rates for three county municipalities were revealed today by County Assessor John Higgins following reassessments.

The Village of Silver Lake and the towns of Paris and Brighton are the first to be reassessed under the county-wide assessor program inaugurated in Kenosha County as the first in the state last year.

Citizens can question their new assessments, received in the mail, at hearings next week. Residents of Silver Lake will go to the village hall Monday, Tuesday, and Wednesday, and Paris residents will go to St. John's church hall the same days. Brighton residents will go to the town hall Thursday and Friday.

Appointments can be made for appearances by

calling Higgins' office at 654-3538. So far, some 150 appointments have been made.

Here are the figures compiled by Higgins comparing the tax rate of last year with the projected rate which would have resulted from the new valuations:

**Silver Lake**  
Silver Lake residents had a net real estate tax rate of \$105.56 per thousand dollars of valuation, based on property valued at 23.04 per cent of actual value. Using the new valuation figures which are 100 per cent of market value, the tax rate last year would have been \$19.04 per thousand.

Silver Lake real estate is now valued in total at \$11,906,500 compared with \$2,147,410 last year.

**Paris**  
In Paris, rates depend on

which of the two school districts the property is in. In the Paris Grade School-Salem Central High School district, last year's rate was \$43.44 compared with the projected new rate of \$14.56. In the Union Grove grade and high school district, the old rate was \$46.34, the projected rate, \$15.09 per thousand.

Total assessed estate value in Paris last year was \$9,157,630 compared with the new full value of \$27,365,300. The former assessment ratio was 42.57 per cent of full value.

**Brighton**  
Brighton has three school districts within its boundaries. In the Brighton Elementary-Salem Central High School district, the old rate was \$32.84, the projected rate, \$11.99. In the Wheatland Central grade school-Salem Central High School district, the old rate

was \$37.12, the projected, \$14.38. In the Brighton Elementary-Union Grove High School district, the old rate was \$33.41, the projected, \$12.57.

Brighton's valuation was \$6,477,655, and is now \$17,737,400 under the full value system. The old assessment rate was 53.80 per cent.

Higgins pointed out that the new tax rates computed above are those which would have been paid had the new assessed values been in effect for last year's tax bills.

The actual tax bill in any given year depends on the amount of money each municipality and school district must raise.

No computation can be made for next year's tax for any given property until municipal and school budgets are set, shortly before the end of the year.

## Farmer view on tax issue

To the Editor,

In reference to publicity by mayors, village officers and the League of Wisconsin Municipalities, may we present a farmer's view of the April 2 referendum on agricultural land assessments?

We have a 300-acre farm in Paris township. One hundred and twenty acres of it is in the Des Plaines River floodplain and subject to crop failure. Paris Township was one of the first to be reassessed under the new county assessor's office. Because some land in this area has been sold at \$1,000 per acre all land is considered valuable and to have high potential value. Our new assessment is \$238,000 for land in improvements. That amount invested at seven and a half per cent would yield \$17,850. That yield is with no labor or time involved.

This past year insurance for farm machinery and livestock was \$966 and real estate taxes were \$3,100. Not once in the 14 years we have had the farm has our net income come anywhere near that \$21,900 figure. Under the new assessment we will pay about \$800 more in taxes.

A farmer also has an investment in livestock and machinery to maintain and improve the farm. Most farmers dream of leaving the farm better than when they acquired it.

We have cattle to be cared for twice a day, 365 days a year. We have no 40-hour week, paid vacation or paid insurance. But we like working the land, watching crops grow to produce feed and food, seeing animals grow to produce meat and milk for the public's table. Open country is a nice place to live and raise a family, good for ecology and nice for city people to enjoy.

The average age of a farmer is getting higher and when we quit how can young people start under present costs? Over 25 herds have been dispersed in this immediate area since we came. The public wants cheap food and should have good food at reasonable costs. But the farmer has to survive.

The state average cost per pupil per year in 1972-73 in public school was \$946. Very few homes pay that much so land and business pay the balance.

This amendment can not

be voted on again for four years. We hope the friends of agriculture in rural and urban areas will carefully study this issue and vote "yes" so land can be assessed for its value as it is currently being used.

Mr. and Mrs. Daniel  
3 20 74 Rawson

## Propose Referendum On Assessor

(Paris) -- At the annual Paris town meeting April 9, Jack Fox, a Paris township resident, proposed eliminating the countywide assessing system from Kenosha county by means of a referendum.

Residents at the meeting unanimously approved Fox's request that the Paris town board spearhead the drive to end the system.

Fox suggested that the board contact a percentage of the electorate to obtain their signatures on a petition. If such a petition were submitted to the office of the county clerk in time, a referendum could appear on the November ballot, asking voters in Kenosha county whether or not

they wished to maintain the county-wide assessing system.

In discussing recent reassessments, Don Rawson, another farmer, requested that the town board write a letter to John Higgins, county assessor, requesting information about how reassessments were made and complaining about methods allegedly used.

Responding to the tax situation, another resident suggested that Paris and other townships west of the interstate should secede from the county, but Cecil Rothrock, town attorney, cautioned against such a move. He said that forming a new and separate county would be difficult if not impossible.

In other action, the town chairman's salary was raised from \$1,000 to \$1,500 annually, and the two supervisors' salaries, from \$500 to \$750. The treasurer's salary, at \$1,500, and clerk's salary, at \$2,500, remained the same.

Thursday, April 11, 1974

## Talk of secession

After a little more than a year of the countywide assessment system, controversy is increasing.

Many rural folks don't like what's happened — higher assessments — since the first fruits of the new department were completed last month, some 14 months after the system started Jan. 1, 1973.

Higher assessments, of course, are to be expected as all property is brought up to 100 per cent of market value over the next three years. And the assessment has nothing to do with the tax rate.

But despite this, there was talk in Paris Township this week of seceding from the county or petitioning for a referendum in November.

County Board approval of the new system was by an 18 to 8 vote, with all representatives of city districts voting for, and all but one rural member — who was absent — voting against. Urban

domination in this instance still rankles a number of rural residents.

Another major point of dissatisfaction is that Kenosha is the only county in the state with a countywide assessment arrangement, while attempts to introduce the system in some other counties have failed.

The big reason countywide assessment won approval of the Kenosha County Board majority is to provide uniformity in assessment by trained, qualified personnel. Today, other counties still leave assessing up to individual townships and local municipalities.

The growing unrest, particularly west of Interstate 94, should not be treated with complacency. While secession appears impossible, there could possibly be a referendum, which might be approved by the voters.

An interesting time may lie ahead, but not necessarily constructive.

## Referendum sought on county assessor

By JERRY KUYPER  
Staff Writer

**PARIS TOWNSHIP**—It was one of those meetings where half the audience is daydreaming and the other half is planning tomorrow. A few may be listening but they miss a paragraph here and there.

Nobody missed a word when Jack Fox, who among other things runs a milk ranch in Paris Township, made a request. He made it before the annual Paris town meeting Tuesday night.

He requested that members of the Paris Town Board spearhead a drive to oust the countywide assessing system from the county. "I want to go back to the old assessing," Fox said. He proposed doing this through a referendum.

The 35 residents of the town at the meeting unanimously approved Fox's request. It is now up to the town board to spearhead that drive. It will be lead by Town Chairman August Zirbel Jr., and Supervisors Paul Kolnik and Mark Wisniewski.

Fox suggested they contact a percentage of the electorate, in this case slightly over 5,000 voters,

and get their signatures on a petition. If the petition is submitted to the county clerk's office in time, a referendum can then appear on the November ballot. The referendum would ask voters in Kenosha County, including the city, if they wanted to keep the countywide assessing system or throw it out.

Kenosha County is the only county in the state with a countywide assessing system. It has been in effect a year. Other counties leave it up to individual townships and local municipalities to do their own assessing. Fox and others at the meeting grumbled about their recent reassessments. The reassessments were made by the office of county assessor John Higgins.

While the subject was on the floor, another farmer, Dan Rawson, asked the town board to write a letter to Higgins requesting information on how the reassessment was made and complaining about the methods allegedly used.

Rawson's assessment on his 300 acre farm doubled after a man from Higgins' office looked at his land. Much of his land is in the Des Plaines watershed area

and not much good for growing anything except cattails.

Rawson claims high taxes have already driven many farmers out of the county and will drive more into retirement leaving the land to speculators and developers. That means less food and higher prices for what there is.

About 10 days ago Rawson published a letter in the Kenosha News urging voters to pass a statewide referendum which would tax land on use and not fair market value. It probably wasn't his letter's fault but the referendum lost both in the county and statewide. He hopes this letter to Higgins will have better results.

One man seconded Rawson's thoughts on reassessment. He said, "They were so far off that even if they cut it in half I'd still be mad."

Rawson's letter and Fox's referendum suggestion were mild responses to the tax situation. Another citizen said Paris and other townships west of the interstate should seceded from the county.

The town's attorney, Cecil Rothrock, cautioned against it. He said forming a new and separate county was tough if not impossible.

"County boundaries are the prerogative of the state legislature," he said, "and that's where the hassle is. I doubt if the legislature would view your request kindly."

Other than an hour devoted to taxes, the town took just a few minutes to dispense with its business. The chairman's salary was raised from \$1,000 to \$1,500 annually and the two supervisors were raised from \$500 to \$750. The treasurer's and clerk's salaries, at \$1,500 and \$2,500 respectively, remained the same.

Roads and electricity were discussed and the annual budget was read and approved. From April 1, 1973 until March 31, 1974, there were total receipts of \$1.1 million and total disbursements in the same amount. The town has \$31,500 earning interest in the bank.

The next annual Paris town meeting will be the second Tuesday in April, 1975.

## KMA eyes property assessing

State assessment of manufacturing property and the accompanying reporting requirements will be subjects of a meeting of the Kenosha Manufacturers' Association and Employers' Association on Monday, May 13 at 12 noon in the Elks Club.

James T. Barg, superintendent of Manufacturing Property Assessments, Wisconsin Department of Revenue, will discuss the new procedure, effective this year, whereby assessments are made by the State of Wisconsin.

To accomplish the change, the Department of Revenue has prepared and distributed forms to all manufacturers for completion by May 25. Barg will provide information on the processing of the form and answer further questions relating to the assessment.

Robert L. Grover, KMA President, has invited interested persons to call KMA for reservations for the luncheon session.

## County assessor referendum gains support in Salem

By JERRY KUYPER  
Staff Writer

**SALEM** — It appears Paris Township might find some help in its struggle to put the county assessor system on the November referendum ballot.

Last night Salem's Town Board indicated an interest in the issue. Town chairman Maurice Lake promised to put the matter on the agenda for the town's annual meeting April 30 at 7:30 p.m.

It was at the Paris annual meeting that residents of that township instructed its town board to initiate action against the county assessor's office. The action requested was to come in the form of collecting enough signatures to get the countywide assessor system placed before the residents of the county in a referendum.

Lake thought that was a good approach. "The people should have voted on it in the first place," he said. About a year ago, the Kenosha County Board of Supervisors voted to phase out local assessing and organize a county assessor's office.

### Request Denied

It was good news for some but bad news for Kenneth Wickman when the town board Thursday night denied his rezoning request. Wickman wanted to rezone part of a 260-acre farm on Hooker Lake from residential to commercial.

Two weeks ago the board postponed action on the request to allow time to check into the matter. Apparently the board checked and found the request wanting. A number of residents in the proposed rezoning area ob-

jected to the request.

Wickman contended that his new site would eliminate complaints currently received by the board concerning noise, litter and illegal parking at his present site. His present site is the Hooker Lake Inn which is in the unincorporated village of Salem. Those complaints might continue since his request was denied. They continued at least through last night.

Sup. Howard Gehrke said town constables had repeatedly complained to him about illegal parking outside Wickman's tavern. Gehrke said it was more than fair to ask the owners to move their cars and, if they didn't, to have the autos towed away. The board concurred.

### Wants Guideline

Town administrator Al Kanta also had troubles

which primarily had to do with outdated zoning and construction ordinances.

Town ordinances stipulate what can be built on certain sized lots but there's a question as to when a building is a building. Is a doghouse the same as a barn? Does it count as a building?

And why is a garage a separate building when unconnected from the house but isn't when connected by a breezeway. Lake said Kanta would receive relief when the town revises its ordinances and updates them. That will be in the near future.

79

## Board of Review to meet

By JIM MEYERS  
Staff Writer

Beginning next week, property owners around the county will have a chance to protest their assessments.

The annual sessions of the Board of Review begin Monday in Bristol Township and continue through Aug. 2 at all the towns and villages and in the city on a schedule released today by County Assessor John Higgins.

Anyone with an objection to his assessment — which will play a part in determining taxes to be paid next December — is asked to file a form ahead of time with the assessor's office located in the basement of the Courthouse.

Higgins said the forms are available now.

Although most notices of a change in assessment are in the mail or delivered by now, those for residents of

Paddock Lake Village won't get theirs until later this week, Higgins said.

Any property owner who has had a change in assessment from last year will receive a mailed notice to that effect. Those not receiving notices can assume their assessment has not changed since last year.

Higgins noted that anyone can protest his assessment even if it has not changed, but the protest must be filed at one of the scheduled hearings of the Board of Review.

One major change in this year's Board of Review sessions is the lack of local boards. All review sessions will be held by the one five-member board as decreed by state law. Also, the board will meet in each municipality for the convenience of all county residents.

idents.

Last year, state law permitted municipalities to operate their own Boards of Review. All did so, with the exception of the City of Kenosha which used the county Board of Review.

The board members for the entire county are the same as last year. This year, Leverett Leet, Somers, is chairman. The other members are John Larson, Twin Lakes, clerk; Frederick Pfennig, Kenosha; Richard Ellison, Pleasant Prairie, and Wendolyn Reiter, Brighton. By law, no more than two members can be from any one municipality.

Taxpayers who plan to protest their assessment, in addition to completing the protest sheet, must include the fair market value of the property in question and must allow the assessor to view the real estate or personal property being contested or lose his right to appear before the board.

The Board of Review is not an assessing body redoing the work of the assessor, but is judge and jury to decide legitimate arguments pertaining to assessments.

Taxpayers are also reminded, Higgins said, that where no evidence is given under oath or otherwise offered to the Board, the Board has no power to reduce the valuation.

In other words, there must be evidence of some kind presented in order to make a case for a reduction.

Hearing Dates Set

Here is the schedule of hearings for residents of each area:

Monday, July 8, Bristol; Wednesday, July 10, Brighton; Friday, July 12, Paris; Monday, July 15, Randall; Wednesday, July 17, Salem; Friday, July 19, Somers; Monday, July 22, Paddock Lake; Wednesday, July 24, Twin Lakes; Friday, July 26, Silver Lake; Monday, July 29, Wheatland; Thursday, Aug. 1, Pleasant Prairie, and Friday, Aug. 2, the City of Kenosha in the Courthouse.

All sessions except that for the city will be held in the respective town or village halls.

Paddock Lake will have an additional public hearing, to be announced, due to the reassessment recently completed there.

## Lucey praises assessing plan

Kenosha's countywide assessing system was praised by Gov. Patrick Lucey in a campaign swing through the city today.

Lucey, who is seeking a second term this fall with Democratic primary opposition next Tuesday from Edmond Houshey of Sheboygan, said he added he was hopeful that other counties would soon follow Kenosha's lead in going to central assessing offices.

Present state legislation calls for a 60 per cent vote of county boards to establish the countywide assessing system. Milwaukee County has come close to piling up the needed votes, and several other counties have taken votes but have fallen short.

Lucey said that the enabling legislation could be amended to require only a simple majority vote which would almost insure other counties would get the countywide system.

In return for central assessing, counties get 75 per cent state reimbursement for all assessing costs. The sum has meant a major boost to Kenosha County's treasury.

In the same vein, Lucey said that the state takeover of manufacturing machinery and equipment assessing through new legislation is progressing well under an "honor system" similar to that used for income tax collections.

Under the old system, local municipalities assessed all property. The state takeover of manufacturing assessing was designed to obtain statewide uniformity, but the added staff normally required has been avoided so far by the honor system method whereby manufacturers send in their own figures.

Lucey said the figures can easily be audited and spot checks will be used to insure accuracy.

Lucey, the first governor to serve the new four-year term established for the office beginning in 1970, said it would not have been possible to make the major reforms he did without the longer term.

Lucey cited the longer term as "the most significant reform in state government" in recent years. He said such programs as tax sharing, UW merger, revision of the school aid formula would not have been possible if he had the old two-year term to contend with.

Would Lucey favor four-year terms for other offices? He said not for the House or Assembly, but possibly for some county offices. He said legislative posts should be subject to "frequent renewal of mandate" in order to insure responsiveness to the public.

Lucey added that some county offices should not be partisan, and some should not even be elective.

The Governor said he would not push for such reforms, but added that when the public feels the need for taking county offices off the ballot he would support the move. He noted that reformers have been attempting the goal for a quarter century so far without much success.

Lucey said he is campaigning hard for re-election despite the apparent light-weight opposition most political observers concede is his.

"I don't want to take a chance on losing in the primary, or even have the vote embarrassingly close," Lucey said.

Some of his goals in the next Legislative session are a no-fault insurance bill, a power plant siting bill, and a continuation of reforms in the school aid formula and in the tax redistribution formula.



Board reviews assessments

Frank Christenson (front left), Paris farmer, protests the appraisal of his land to the Board of Review, which acts as judge and jury to decide legitimate arguments pertaining to assessments. Present at the hearing are, clockwise from left, Lloyd Knigge and Chet Boyington, appraisers for the Kenosha County Assessor's Department; Leverett Leet, Somers, board chairman; and

Wendell Reiter, Brighton, John Larson, Twin Lakes, and Richard Ellison, Pleasant Prairie, members of the board. Missing member is Frederick Pfennig, Kenosha. Hearings will be held at each village and township in the county and will continue through August 2. (Kenosha News photo by Norbert Bybee)

## Salem Board Rejects Paris Assessor Fight

The proposal made at the annual Salem town meeting for the town to support Paris Township in its struggle to repeal the countywide assessing by referendum was rejected at the Salem town board meeting, May 9.

Adrian Schoone, town attorney, told the board that his interpretation of a com-

munication from Cecil Rothrock, Paris Township attorney, was that the citizens of the county can not repeal county board action and that it would be a waste of money to spend town money in support of the referendum. However, it indicated that residents could petition the County Board for a referendum on their own.

80



Tribune Photo

Mayor Daley's secluded summer home in Grand Beach, Mich., resort area.

## Kingmaker Daley is just a pawn in Michigan tax appraisal fight

By David Young

NEW BUFFALO, Mich.—Mayor Daley, boss of the nation's second largest city for two decades and one of the most powerful politicians in the country, has become a pawn in a political squabble in this resort area on Lake Michigan's eastern shore.

And the squabble is hitting Daley where it hurts the most—in the pocketbook. At issue is a dispute among county, local, and state officials over tax assessments in New Buffalo Township.

Thus far, the man who commands the attention of the nation's press and the ear of Presidents, has sat in silence and suffered the indignity of having a parade of tax assessors tramp thru his vacation home in nearby Grand Beach looking for such things as tile on his bathroom floor and paneling on the walls.

THE TILE and paneling count toward the assessed valuation of his home, and the assessed valuation is what tax officials use to determine how

much property tax he will pay.

The many of his neighbors have signed petitions and organized protest meetings against their tax assessments in New Buffalo Township, Daley's sole utterance thus far has been a single typed sentence.

It appeared on a Feb. 5 check from Elard Realty Co. [A firm Daley reportedly owns] for \$1,963.77 made out to New Buffalo Township Treasurer Joann P. Fleck, and it read: "Paid under protest."

He was protesting to the Michigan Tax Commission in Lansing the fact that the real estate taxes on his home more than doubled from \$860 in 1972 to \$1,963 last year.

HE WASN'T alone. Mrs. Fleck, a Democrat, estimates that owners of half of the 3,900 parcels in the township have protested their tax assessments to the commission, which is appointed by Republican Gov. William Milliken.

Curiously, it was that same commission, acting on complaints from several residents that the assessment picture in

the township was a mess, which more than doubled Daley's assessed valuation last year. In fact, the assessments on his home have been a veritable roller coaster since 1972 as officials from the township, Berrien County, the state, and an independent appraiser assigned different values to it.

Those assessments have ranged between \$8,500 by the township to \$61,450 by the state in just two years—meaning that the various officials involved have estimated the value of his home to be anywhere from \$48,000 to \$122,900.

IT ALL happened this way:

In 1972, the township, controlled by Democrats, valued the home [by assessment] at \$48,000.

The next year, Berrien County officials [Republicans] reassessed about one-fourth of the township and raised Daley's assessment slightly.

But because of an error in mailing out notices of the assessment as required by Michigan law, the township Board of Review [Democrats] lowered the assessment back to the 1972 level.

SOMEONE complained to the state, and the tax commission [Republicans] seized the township's books and completely reassessed the entire township. In Daley's case, the assessment was more than doubled.

Meanwhile, the township board hired an independent appraiser from Wisconsin to reassess all the property, and lowered the state assessment by 20 per cent. The township adopted the independent assessment for this year.

All of which has left the taxpayers' heads spinning.

In the case of Mayor Daley, the estimated value of his home by various tax officials has jumped from \$48,000 in 1972, to \$53,500 by Berrien County officials in 1973, to \$48,000 by township officials later the same year, to \$122,900 by state officials still later in 1973, and down to \$96,000 by independent appraisers this year.

"Daley is treated just like any other taxpayer up here," said one township official. "He doesn't get any favors."

81

# County property values up 15 per cent

By JIM MEYERS  
Staff Writer

Inflation and the inflated prices of new construction have boosted Kenosha County's property values more than 15 per cent over the past year.

The record breaking increase could be repeated again next year, according to Robert Wood, Milwaukee, district Supervisor of Assessments for the Department of Revenue.

Wood presented his annual report to the county's Equalization Committee Monday night. It is due to be accepted by formal action of the County Board tonight.

The huge one-year increase in value came despite the elimination of manufacturing machinery and equipment (M & E) from local property tax rolls this year, due to the action of the 1973 legislature.

M & E is now assessed by the state and exempted from the property tax rolls of each municipality. The result is a 100 per cent loss of revenue for cities, towns and villages from property taxes formerly collected

from manufacturer's M & E.

However, in April of 1975, the state will make a payment in lieu of taxes amounting to 100 per cent of the loss to each municipality.

For next year, budgets of local municipalities won't be affected, but beginning in 1976, the state will begin cutting its reimbursements by 10 per cent each year.

Over 10 years, all M & E payments will be wiped out, but Wood pointed out that the affects of the loss is being eased by the state by making it gradual.

## State Assessing M & E

However, municipalities will not know what the state payment will be for some time. Wood noted that the state is now doing all the assessing of M & E, and the state's board of review meetings — where manufacturer's can protest their assessments mailed out Sept. 20 — won't be concluded until late this month.

It will be some time after that date that the assessed value of M & E in each municipality will be known, to which the local property tax levy must be applied in order to obtain the dollar tax amount each municipality will be reimbursed.

Wood said that a statement of estimated payments will probably be made soon, but the figure will most likely be based on last year's M & E taxes in each municipality and not reflect the actual April payment.

As a result, Sup. Bernard McAleer, chairman of the County Board's finance committee, and other budget-preparers around the state, may come up with property tax bills based on an estimate of overall revenues for next year.

Wood noted that real property in Kenosha County now has an equalized (full market) value of \$1.295 billion, an increase of \$172,921,305 over the 1973 figure for real estate and personal property.

Wood said this is a 15.4 per cent increase in one year, "the highest in the 13 years I have been here."

"This year, a combination of factors has caused the big change in equalized value," Wood said. "Rampant inflation, the high cost of construction, and the imbalance in supply and demand of real estate have affected the value of residential property, which is the bulk of the equalized value."

Wood said the increase has been "ridiculous" and that the real estate market is strongly affected by an increasing demand for housing coupled with a dwindling supply.

"It is not unusual to sell a home in one day," Wood said.

With housing in dire need, far exceeding the supply, prices change rapidly upwards and assessing becomes difficult, Wood said. In one case, two sales of the same property in the past year were \$4,000 apart. "So what is the true value of that property today?" he asked.

Wood said that through the department's system of statistical sales analysis, done by computer for the third year now, "We feel we can measure the market change through measuring samples and projecting figures."

In any case, market values, while they can be computed as of today, are bound to be quickly out of date under current market conditions, Wood said.

## Chief growth not in cities

As has been the case for several years, the growth in property values is not in the cities, Wood noted.

This year, for instance, the city will again pay a smaller percentage of the county tax bill. This is due to more growth in outlying areas compared with the growth in the city.

Last year, the city's percentage of total county value was 60.25 per cent. In the figures presented last night, the city's share has dropped to 58.90 per cent, or 1.36 per cent less over the past year.

The only other municipality to drop in percentage of county total value was Pleasant prairie. Both drops can also be partially laid at the door of the M & E exemption.

The total M & E exemption for the county comes to \$87,705,400, of which \$83,638,600 is in the city. Pleasant Prairie's share of the exemption is \$2,348,900, and other municipalities are all under \$1 million. Bristol's is 609,000 and Somers' is about a half million, Wood said.

Following is a chart of the new and old value figures:

| Municipality         | 1974 Equalized Value | Increase over 1973 | Per Cent of County Value |
|----------------------|----------------------|--------------------|--------------------------|
| City of Kenosha..... | \$763,140,000        | \$86,537,000       | 58.900                   |
| V. Paddock Lake..... | 16,737,200           | 1,673,200          | 1.292                    |
| V. Silver Lake.....  | 12,015,900           | 2,300,900          | 0.927                    |
| V. Twin Lakes.....   | 52,124,950           | 10,222,950         | 4.023                    |
| Brighton.....        | 17,483,000           | 4,281,000          | 1.349                    |
| Bristol.....         | 53,245,000           | 9,281,000          | 4.110                    |
| Paris.....           | 28,300,900           | 4,975,900          | 2.184                    |
| Pl. Prairie.....     | 136,271,910          | 17,885,910         | 10.518                   |
| Randall.....         | 36,889,000           | 6,519,000          | 2.847                    |
| Salem.....           | 69,657,320           | 11,162,320         | 5.376                    |
| Somers.....          | 82,189,500           | 12,952,500         | 6.344                    |
| Wheatland.....       | 27,591,625           | 5,129,625          | 2.130                    |
| <b>TOTALS</b>        | <b>1,295,646,305</b> | <b>172,921,305</b> | <b>100.000</b>           |

Tuesday, October 1, 1974

Page 4

## Countywide assessing

In the field of property assessing, Kenosha County continues in the limelight.

First in the state with countywide assessment, delegations from Winnebago, Dane, Rock and other counties have paid visits to study its operation.

A group of county residents is testing the legality of the state law which allows countywide assessing and the state Supreme Court is expected to rule in a week or two.

As for the actual assessment work, at present it's confined to the area west of Interstate 94 and is moving right along.

The assessors have completed work in the townships of Brighton and Paris and in the villages of Paddock Lake and Silver Lake.

The field work has been completed with a few exceptions in Twin Lakes and Salem township and the expectation is that this will be completed along with Wheatland township this year.

The timetable calls for finishing Randall and Bristol townships before May 1, 1975.

Then the assessors will turn their attention to the area east of Interstate 94 where work is expected to take two years.

Encouraging is the fact that board of review was held only one day in each district of the four that are done and there were no major problems, only a few adjustments in advance, so people could view and discuss assessments before the board of review meetings. Many problems were handled in this way.

While it is uncommon in Wisconsin to have countywide assessing, it is also rare to have a female appraiser. Mrs. Sharon Jensen, who was on the city clerical staff, took the examinations, qualified, and will join the countywide staff Tuesday.

County government cannot stand still — it is either moving forward or backward. The countywide assessing system appears to be responsive to the needs of the people and local government for standardized rating of property values by qualified personnel.

## Assessing Workshops Set

A three-session workshop for assessors, town board and council members, equalization board members, and others preparing to enter assessing occupations will be sponsored by Gateway Technical Institute at Burlington High School, Oct. 28, Nov. 4, and Nov. 11, 7-9 p.m.

Market and cost as well as the income approach to determine valuation of real property will be examined. Study of the general property tax system, the assessment process as it relates to real estate and personal property, how to use the Wisconsin Cost Manual, how to make a sales analysis, the review and appeal procedure, and the function of the board of review will be included.

The workshops will be conducted by John E. Higgins, Kenosha County treasurer, who is a certified instructor for the Wisconsin Assessor Training Program. He has conducted seminars and courses in the state for assessor training, and is currently president of the Society of Real Estate Appraisers, Racine-Kenosha Local Chapter 60. Reservations may be made at the nearest Gateway Technical Institute campus or a Gateway's Burlington office, 308 Pine

82

## Court upholds Kenosha county assessor plan

By JIM MEYERS  
Staff Writer

Kenosha County's countywide assessor system was upheld by a unanimous decision of the state Supreme Court Tuesday.

The court ruling rejected an appeal by three Kenosha County residents who had challenged the constitutionality of the law.

Kenosha County adopted the county assessor system by an 18-8 vote on Aug. 1, 1972, becoming the first county in the state to take advantage of a 1969 state law permitting countywide assessing systems.

So far, Kenosha County is still the only county in the state with such a system, although Tuesday's high court ruling is expected to help clear the way for other counties to take the step.

The county assessor system substitutes a central county assessing office for local assessors in cities, towns and villages.

The law had been challenged by three rural Kenosha county residents, Charles Thompson, a Bristol farmer; Earl Hollister, Bristol town chairman, and Jack McLafferty, acting president of Paddock Lake village at the time the suit was filed.

They had argued that the countywide system violated the state constitutional provision for uniform town government. They said local assessors would

continue to be elected in the rest of the state while county assessors were appointed by the County Board here.

Chief Justice Horace Wilkie, who wrote the decision, said each county in the state has an equal right to decide to adopt a countywide assessor system. He said residents also have an equal right to participate in making that decision voting for and petitioning county board members.

Under the present law, a three-fifths vote of the county board is required to adopt a countywide assessor system. At the time Kenosha adopted the system, a two-thirds vote was needed.

The high court heard the case after Circuit Judge Harold M. Bode, on Oct. 4, 1972, denied a request for an injunction to halt implementation of the assessor system, saying the County Board had followed state law in its decision to adopt the plan.

The three plaintiffs instituted the action on behalf of the 11 towns and villages in the county. An earlier supreme court ruling bars governmental units from suing the state.

In his decision, Wilkie added that the legislature has recognized assessing as a local function, but "to achieve the objective of statewide uniformity, assessment districts should be large enough to support an adequate and well trained staff and the whole process should be supervised by the state."

## Computer boosts tax recoveries

County Treasurer Ruth M. Radatz said her office has recovered more than \$203,000 in delinquent 1973 property taxes countywide in the past two weeks compared with some \$55,000 at this time last year.

Mrs. Radatz said the recoveries, made through mailed reminders to many persons who simply forgot about past due taxes, was made possible with the cooperation of the city's com-

puter center.

A similar method was used last year, but only city properties were entered in the computer at that time.

The mailed reminders are a service instituted by the county treasurer's office last year on a limited basis, but the experiment has proven very successful and has been expanded countywide, Mrs. Radatz said.

## Higgins to conduct assessing workshop

A three-session workshop for assessors, town board and council members, equalization board members and others preparing to enter assessing occupations will be sponsored by Gateway Technical Institute Oct. 28, Nov. 4 and Nov. 11 from 7 to 9 p.m. at Burlington High School.

John E. Higgins, Kenosha County assessor, will conduct the workshops. Higgins is a certified instructor for the Wisconsin Assessor-

Training Program. He has conducted seminars and courses for assessor training throughout the state. He is currently president of the Society of Real Estate Appraisers, Racine-Kenosha Local Chapter 60.

Market and cost as well as the income approach to determine valuation of real property will be examined. Study of the general property tax system, the assessment process as it relates to real estate and personal property, how to use the Wisconsin Cost Manual, how to make a sales analysis, review and appeal procedure and the function of the board of review will be included.

Reservations may be made at the nearest GTI campus or at Gateway's Burlington office, 308 Pine St.

## Olson, Higgins argue merits of assessing west areas

State Rep. Russell Olson (R-Bassett) today charged that reassessment of the city "is being completely ignored or being left until last" by the county assessor's office.

Olson questioned the interest of the city officials "who were the real instigators of the county tax assessor system."

Rural area county residents opposed the new countywide assessing system when it was adopted two years ago, and recently lost a state Supreme Court decision challenging the system's legality. Olson is seeking reelection to the 66th Assembly seat which covers the rural portions of the county.

In answer to Olson's charges, County Assessor John Higgins said the city is not being ignored, and that maintenance work and adjustment work is being carried on continuously in all parts of the county.

Higgins said a complete revaluation of the county — required by state law — was started in the west end of the county "because that's where it was needed most."

Higgins said that Silver Lake, Brighton, Paddock Lake and Paris were selected as the first target areas because investigation showed they either had never had a reassessment or the existing assessments were hopelessly out of date and unrealistic.

Higgins said work was continued in the west end until it was completed to avoid "hopscoching crews all over the county."

Reassessment of the city and its two surrounding townships, Somers and Pleasant Prairie, is due to begin early next year, Higgins said, and that work will complete the full round of reassessing the county. Once the full circuit is completed, work will immediately begin over so that the county is completely reassessed each four years in order to keep current with market values.

Olson charged also that the city has not had a thorough reassessment since the 1950s and should have come sooner on the schedule, but Higgins said the city was reassessed in a project completed in 1966.

A professional appraisal firm did the city in 1954, and Olson said that was the last "thorough, house to house assessment."

On that basis, Olson said, the city should have had a higher priority in being reassessed, "but now this action by whoever sets policy for the assessor's office has made it hard to believe that city officials really favor fair and equal assessment."

"If this system is going to be used to milk rural townships of their tax funds," Olson said, "it should be of state-wide interest."

Higgins denied Olson's charge, saying that the county and school taxes are based on equalized values set by the state and not on the assessed values set by his office.

"It shouldn't affect rural area taxes one way or the other, no matter what we do or in what order we do it," Higgins said.

83

# Kenosha assessor system is eyed by other counties

BY RALPH EVANS  
Staff Writer 11 27 74

Now that the rhetoric of the recent election campaign has faded away, other counties in the state are taking a renewed interest in studying Kenosha's unique county assessor system.

"We've had a lot of inquiries," John E. Higgins, appointed county assessor, reported in an interview the other day, "but thus far no other county in the state has made the move."

Not only has Milwaukee County talked about switching over to a county assessor, the proposal came before its board of supervisors and was turned down by only one vote.

Meanwhile, Higgins and his staff continue to entertain delegations of officials who come to Kenosha to see how this county is faring and to marvel at how well Higgins and his crew are able to handle such a ticklish issue as tax assessing and still maintain a low profile.

Just before the election Higgins was under attack by a county politician but was able to refute the accusations charge by charge.

"From the beginning we felt we were under pressure," Higgins says, "and we had to maintain a good relationship with the people. We have tried to cooperate and not jam it down their throats. The system has sold itself."

Legislation to switch to a county-wide system has been on the books since 1969 but Kenosha, which adopted the plan in 1972, has been the first county to take advantage of it.

## Changeover brought resistance

The changeover was greeted by a storm of controversy and opposition from many of the eight townships and three village governments which claimed loss of local control.

They promptly filed a court challenge which was not resolved until a State Supreme Court ruling late in September validated the county action.

"One reason other counties have held off has been the court case," Higgins said. "In addition, they want to evaluate Kenosha county's results."

Higgins believes the people who live in the rural areas of Kenosha County have been reassured by the assessor's openness in dealing with them.

"We can give them answers they couldn't get before," he said.

Four districts have been completely reassessed — Brighton, Paris and the villages of Paddock Lake and Silver Lake. Hearings were conducted in each district, which Higgins said helped tremendously.

Higgins recently announced that the crews will have completed reassessing all areas west of the Interstate system by June 1, 1975 and will spend the next two years evaluating the City of Kenosha and the townships of Pleasant Prairie and Somers.

By legislative mandate they are allowed five years to complete the assessment but expect to be finished in four years.

"We have been seeking to set proper values, not high values, and smooth out variations between townships," Higgins said.

Although conceding a few instances of "bad assessing," Higgins said that in most instances the previous assessors were not too erratic.

"We did find a lack of building enforcement and records," he said. "We found a number of farm buildings not on the rolls."

He said Kenosha County was an excellent place to start a county assessor program

because most districts had been reassessed by professional firms in the past 10 to 15 years and the only problem encountered were a few houses, barns or garages not listed on the rolls.

Once the county has been completely reassessed, all property should be listed at market value — its normal sales price — and will be valued at 100 per cent.

The State Equalization Bureau will have a flat figure to add across the board to keep up with inflation.

Higgins staff of 22 persons includes two senior appraisers who act as supervisors of the crew of nine appraisers. In the field are also four technicians (trainees) who are working at somewhere between a clerical and an appraisal level. In addition, there are six persons doing clerical duties.

## Computerizing the results

Higgins is computerizing the results and hopes that the state will have programs available a year from now. At present he is using city equipment.

He doesn't believe that the computer will help him cut the staff, but will give appraisers more time for appraising and will require less time for doing paper work.

Higgins, a native of Beloit, became a deputy assessor there in 1957 after earning engineering credits at Marquette University and accounting at LaSalle Extension University.

He left Beloit to become assessor in Chipewah Falls and in 1967 returned to Southern Wisconsin to become a full-time assessor for the township of Pleasant Prairie.

A real estate broker, Higgins also has earned the coveted Senior Residential Appraiser designation from the Society of Real Estate Appraisers. Higgins is married and has four children. His wife is a public health nurse.

Kenosha County entered county-wide assessing without any assurance of state aid. Now, state law provides for 75 per cent reimbursement by the state, which means that Kenoshans will pay \$117,000 for 1974 assessment costs, some \$60,000 less than they paid for local assessment in 1971.

The cost of the program is \$8 per parcel of property in the county, but with the state paying 75 per cent, the property owner pays only \$2 to know that his assessment is equitable with similar properties.

In summing up, Higgins has an optimistic view, "I feel the office has done a good job. We have a fine staff of good people who work well together."

As he continues to host delegations of interested citizens from other counties, he knows that Kenosha County is in the spotlight. "We're sitting under glass," Higgins says.



John E. Higgins (seated), Kenosha County assessor, checks out a property listing with staff member Stephen Shwaiko, senior appraiser — real estate division. Appointed in a flurry of controversy, the county assessor recently won a favorable state Supreme Court decision validating the office in face of opposition from those seeking to retain the old municipal assessor system. Kenosha is the only county taking advantage of a 1969 law and is under close scrutiny from other counties in the state considering making a similar move. (Kenosha News Photo by Norb Bybee).

# Unique county assessor stands up in state court

BY GEORGE SOVITZKY  
Staff Writer

The county assessor system adopted by Kenosha County in 1972 was unsuccessfully challenged this year by three residents who questioned the constitutionality of the law.

Kenosha county was the first county in the state to take advantage of a 1969 state law permitting county-wide assessing systems. So far the county is still the only one in the state with such a system.

The 1969 law was challenged by three rural Kenosha County residents, Charles Thompson, a Bristol farmer; Earl Hollister, Bristol town chairman; and Jack McLaf-

erty, acting president of the Village of Paddock Lake at the time the suit was filed.

They argued that the county-wide system violated the state constitutional provision for uniform town government. They said local assessors would continue to be elected in the rest of the state, while county assessors were appointed by the County Board here.

The appeal, which was made in the Wisconsin State Supreme Court, was rejected in a decision by Chief Justice Horace Wilkie. In his decision, Wilkie said each county in the state has an equal right to decide to adopt a county-wide assessor system. He said resi-

dents also have an equal right to participate in making that decision by voting for and petitioning county board members.

Prior to the Supreme Court decision, Circuit Judge Harold M. Bode denied a request for an injunction to halt the implementation of the assessor system.

In his decision, Wilkie added, "The legislature has recognized assessing as a local function, but to achieve the objective of statewide uniformity, assessment districts should be large enough to support an adequate and well-trained staff and the whole process should be supervised by the state."

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84

## Assessor blames grade school tax

PADDOCK LAKE — Residents of the village of Paddock Lake, hit by a large tax increase this year, have blamed it on the recent reassessment instead of higher taxes.

County Assessor John Higgins said his office has received many complaints about Paddock Lake taxes, but is pointing out to residents that the culprit is high grade school taxes for 1974 and a huge boost in taxes levied by the village government.

Higgins said the reassessment cannot be blamed for the tax increase.

Paddock Lake had a tax bill of \$366,406 in 1973, which jumped to \$459,369 for 1974, a boost of \$92,962 which accounts for higher tax bills this year.

The tax for operating the grade schools was up \$67,282, from \$165,507 in 1973 to last year's \$232,880. The other big increase was in the tax levied to operate the village itself, which was up \$58,582, from only \$6,132 in 1973 to \$65,715 last year.

The only other increase was in the tax required by the state, which was up \$334, from \$3,013 in 1973 to \$4,348 in 1974.

**Other taxes down**  
All other categories of taxes paid by village residents were down. The decreases were \$19,454 for the high school, from \$100,034 in 1973 to \$80,579 last year; in taxes levied for the operation of Kenosha County, down \$13,149 from the 1973 total of \$73,514 to \$60,365 in 1974, and for Gateway Technical Institute, down \$1,632 from 1973's \$18,113 to \$16,481 for 1974.

Higgins said the overall increase of almost \$93,000 had to be spread among all Paddock Lake property taxpayers regardless of what their property is assessed at.

The assessment, he said, merely sets what part of the total village tax bill each parcel must pay. In some cases, where property was undervalued in comparison to the total, tax bills would jump more than they would

have otherwise.

In other cases, where property was overvalued, or over-assessed, the tax increase would be less than the average this year.

The reassessment assures that each parcel bears its fair share of the total tax burden, Higgins said, based on its true market value in comparison to the true market value of every other parcel.

He said that with the reassessment, the tax rate on Paddock Lake property is \$21.73 per thousand dollars of valuation. If there had been no tax increase, even with the reassessment the tax rate would have been \$15.16.

**NOTICE TO BIDDERS**  
Sealed bids will be received in the County Clerk's Office, Court House, Kenosha, Wisconsin until Monday, March 3, 1975 at 3:00 P.M. for the following:  
12 Passenger Van for County Assessor's Office.  
Specifications may be obtained at the County Clerk's Office, Court House, Kenosha, Wisconsin.  
Kenosha County reserves the right to accept or reject any or all bids and to accept the bid most advantageous to Kenosha County.  
Edward J. Wavro  
PURCHASING AGENT  
Feb. 15-17-18 / 775

## Assessor recommends reorganization plan

BY KARL FREDERICK  
Staff Writer

County assessor John E. Higgins recommended in a report to the Finance Committee at its meeting Monday night at the Courthouse that a reorganization of his department be made, upgrading eight of his staff and creating the position of deputy assessor.

Higgins said that a change was necessary in the appraiser level and technician jobs. At present, there are three levels—technician, appraiser 1 and appraiser 2.

He said little difference exists between the two appraiser positions, recommending that one appraiser level be established. "About the only difference between the appraiser 1 and appraiser 2 are the length of service and the knowledge they have," he said.

**Other recommendations**  
He also recommended that two technicians be upgraded to the appraiser level. He said they are doing

field appraisal work now, but because of the impossibility of reaching the level of certification without a current position opening up, no possibility of advancement exists.

Higgins said this situation may mean losing some good men, because they can't advance.

His plan also included the upgrading of two typists 2 to a position of tax listers, even though the state recommended they be called technicians. Higgins ended his report by recommending that four typists 1 in his office be raised to the level of assessment aids, even though the position as a title does not exist.

"I'll say in front of any group that my girls are as good as any and our office is the only department with typists 1 doing higher level clerical work," he said.

In terms of money, the assessor said, the entire plan would cost the county about \$10,000 less than nine per cent raises granted with current salaries. With the nine per cent increases, the total is \$290,468 and his reorganization plans would lower that to \$280,000. Current salary levels are placed at just over \$266,000 for his staff.

The committee decided to read the report and meet with the assessor at a later time for further discussion.

The committee also gave the go-ahead to the assessor's office to get the aerial maps of the townships of Somers and Pleasant Prairie, for plotting every parcel of land in the county eventually.

The cost for taking the aerial photos is \$8,043, which would be taken out of the \$25,000 budgeted for the year in preparing the countywide plat book.

**Discuss insurance**  
The county's employe insurance expires at the end of April and for the third time, the Finance Committee is requesting bids for the insurance.

Ed Mortensen, representing the Wisconsin Physicians Service, explained the difficulty in rate quotations beyond 1975. The committee is considering getting bids for a 20-month period.

The reason for this, Higgins said, is twofold — the committee wants to get the insurance one a year-to-year basis and the insurance companies say it is difficult to get each other's records for a year's experience and without them rates would be difficult to establish. This period would give one company a full year's experience and would also put the insurance on a year-by-year basis, which is what the committee wants because it is budgeted over that period of time.

The committee decided to request bids on both an eight-month period (returning the insurance to a year-to-year basis also) and the 20-month period. It reserves the right to reject both bids and county clerk Ed Wavro was instructed to draw up the specifications very soon.

Currently the county pays about \$34,000 in insurance premiums per month for employes.

## Protest Property Assessments

Recent notices to taxpayers in Randall and Wheatland townships and the Village of Twin Lakes from the county tax assessor, informing them of the new values placed on their property, have raised a storm of protest. A sampling of the figures shows that significant increases were applied to the value of land as compared to the value of improvements (homes, barns, business buildings, etc.). This, of course, will increase the tax burden on the owners of farms, vacant land or lots.

The assessor is attempting to justify this disparity by using actual sales transactions closed during 1974, even though samplings by the State Department of Revenue and the results of recent reassessments done by professional appraisers do not substantiate his figures.

To the questions raised at many tax protest meetings, I have found these answers:

**How will the county assessor's figures affect our statewide equalization and aid formulas?** The State Department of Revenue will continue to use its own method of computing the actual value of each municipality

so our school aids and shared taxes should not be affected.

**How will our share of the county tax levy be determined?** The Kenosha County Board shall determine this. They will have available to them results of the county assessor's work, plus recommendations by the Wisconsin Department of Revenue. Because only that portion of Kenosha County lying west of I-94 has been reassessed by the county assessor, it would be extremely unfair of the county board to even consider his figures. They should rely on an equalized value computed by the state, hopefully with every area of the county being treated fairly and equitably.

**What are the avenues of appeal of the county assessor's assessment?** Appeals must be on an individual basis. Any appeal must first be presented to the Board of Review. If this is unsuccessful to be eligible for further appeal, the tax must be paid on the date due. The assessment may then be appealed to the Wisconsin Department of Revenue, the circuit court or the municipal governing body. All appear to have the authority to adjust the assessment figures.

I, along with many locally elected officials, will continue to investigate any avenues of relief that might present themselves.



85

JOHN E. HIGGINS, BRA  
COUNTY ASSESSOR

## County of Kenosha

OFFICE OF COUNTY ASSESSOR COURTHOUSE  
KENOSHA, WISCONSIN 53140



February 10, 1975

TO: All Clerks and Treasurers  
FROM: John E. Higgins, County Assessor  
SUBJECT: New Business in Your Municipalities

We are asking you for assistance in listing all Personal Property Accounts in your municipality.

All that we ask is that you provide our Personal Property section with a list of Names, Businesses and location of any new or change of business, that you know of.

We are working and picking up new accounts and we are not asking you to do our work, but to aid us, where you, as a local official, know of some change or new account. We will follow up on this information.

This will aid your taxpayers so that everyone is taxed and not just a few carrying the load for those inadvertently missed.

98

JOHN E. HIGGINS, SRA  
COUNTY ASSESSOR

## County of Kenosha

OFFICE OF COUNTY ASSESSOR COURTHOUSE  
KENOSHA, WISCONSIN 53140



February 10, 1975

Mr. Earl Hollister  
Chairman, Township of Bristol  
Rt. #1  
Bristol, Wisconsin 53104

Dear Mr. Hollister:

Now that all assessing is being done by the County Assessor's Office, we are much more dependent on good building permits to do our job.

We would like to suggest and strongly recommend that the Town Board in it's Building Code require that building permits be issued and required for all new buildings and construction in the Town including farm property.

This office will continue to canvass the Township, to value all new construction, but without permits it is possible some buildings could be missed.

The only people hurt when a building is missed is you, the taxpayer, who must then pay additional tax on your own property to cover someone else, who is getting by without paying his fair share.

Yours very truly,

*John E. Higgins*  
John E. Higgins, SRA  
Kenosha County Assessor

JEH:kj

87

## Town board raps Randall reassessment

By JAMES ROHDE  
Staff Writer

BASSETT — The Randall Town board minus its chairman went on record last night opposing the reassessment completed last year by the Kenosha County Assessment office.

Sup. Mark Starzyk, presiding in the absence of hospitalized George Bovee, town chairman, cited his own new appraisal as an example of the "gross unfairness" of the reappraisal.

"This township had a professional company reappraise the whole town three years ago and yet the county assessors office increased the value of my lot by 103 percent and my home 25 percent," Starzyk said.

"They started this county re-appraisal in the towns and villages so we will be paying more towards the county budget until they get around to reappraising the city property in a couple of years," Starzyk added.

The new appraisals arrived in the mail yesterday for Randall Township property owners. A series of meetings with the assessors is slated for June when property owners will have an opportunity to meet with the assessors if they have questions concerning their new values.

In approving a motion to oppose the reassessment, the town board also instructed the clerk to send letters to Eric Olson, County Board chairman, stating the town's position and John Higgins, county assessor, asking him to meet with the town board prior to the forthcoming open house to explain the reassessing system.

The board last night approved the renewal of four combination Class B liquor licenses but tabled one renewal until confirmation is received of the payment of delinquent personal prop-

erty taxes. A second license was tabled because the property in the process of being sold.

The board also approved malt beverage licenses for the Powers Lake Sportsmans Club, the Semrau-Scott American Legion Post, Wilmot, and Jim's Boats, Powers Lake.

They also approved the renewal of 10 cigarette licenses and tabled one.

The board announced the resignation of Donald Werner from the town water safety patrol and approved the appointment of Greg Putko.

The board approved a motion authorizing a \$50 petty cash fund for the water patrol chief to purchase incidental items without prior board approval.

Petitions prepared by the town attorney were presented to the town board last night for circulation to retain town ownership of a lot in the Nippersink area. Starzyk said the fire landing, which is designated as a town park, was being claimed by an adjoining property owner in the Benedict Shore Subdivision.

He said the attorney suggested that the town board acquire signatures of town residents stating that they have used the property for recreation to support the town's position that it is a town park.

The board also agreed to try to curtail heavy truck traffic on Hy. P through Powers Lake. Starzyk cited examples of trucks loaded with pre-stress concrete driving through the town to avoid the weight station on Hy. 12.

He and Sup. Noel Karow instructed the clerk to write letters to Leo Wagner, Kenosha County highway commissioner, and the state highway commission to determine whether the road can handle the heavy equipment.

Petitions containing more than 61 signatures of town residents opposing the governor's shared tax proposal were presented to the board members last night who agreed to forward them to State Rep. Russell Olson.

### Designate Funds

The town's portion of revenue sharing funds totaled \$8,176. Of this amount,

\$4,176 was designated for roads and \$2,000 each for public safety and library services.

In other action, the board:

— Reported on a joint meeting held with the town boards of Wheatland and Bloomfield regarding the pollution of Powers Lake.

— Heard a report from the town clerk on a meeting with representatives of the DNR regarding riparian rights of lake property owners.

— Voted to support a resolution by the Wisconsin Towns Association backing the Whitefish Bay and Shorewood School Districts who are opposing a consolidation of the two districts.

— Agreed to check on the cost of having algae removed from the Bassett Pond, which is used as a source of water by fire fighters.

Karow reported a state environmental specialist found the town landfill "well operated and in compliance with the requirements of the state" in an inspection May 20.

## Property percentage hikes reported at Silver Lake

SILVER LAKE — Percentage increases on property in the Village of Silver Lake were announced Tuesday by Charles Walker, village clerk, on receipt of a letter from County Assessor John Higgins.

Walker said the notice informed the village that residential land will be increased 33 per cent and residential improvements 18 per cent to keep the village at 100 per cent equalized valuation.

The letter also said that no increases will be placed on merchant land but that merchant buildings will be

increased by 23 per cent. Agricultural land will go up 14 per cent and agricultural improvements will stay the same.

Silver Lake was one of the first municipalities to be appraised a year ago by the county assessor's office under its plans to reassess the whole county within four years.

Walker expressed his disbelief in the large increases since, he said, the village was at 104 per cent of equalized valuation after the reassessment last year.

According to the communication, individual no-

tices will be sent to property owners informing them of any increases in their valuation and giving them the opportunity to appear before the Board of Review which convenes July 14.

## Taxpayers Protesting New Property Values

by State Representative  
RUSSELL OLSON  
Recent notices to taxpayers in Randall and Wheatland Townships and the village of Twin Lakes from the county tax assessor informing them of the new values placed on their

property has raised a storm of protest.

A SAMPLING of the figures shows that significant increases were applied to the value of land as compared to the value of improvements (homes, barns, business buildings, etc.). This, of course, will increase the tax burden on the owners of farms, vacant land or lots.

The assessor is attempting to justify this disparity by using actual sales transactions closed during 1974 even though samplings by the State Dept. of Revenue and the results of recent reassessments done by professional appraisers do not substantiate his figures.

To the questions raised at many tax protest meetings, I have found these answers:

How will the county assessor's figures affect our state-wide equalization and aid formulas? The State Dept. of Revenue will continue to use its own

method of computing the actual value of each municipality so our school aids and shared taxes should not be affected.

HOW WILL our share of the county tax levy be determined? The Kenosha County Board shall determine this. They will have available to them results of the county assessor's work plus recommendations by the Wisconsin Dept. of Revenue. Because only that portion of Kenosha County lying west of I-94 has been reassessed by the county assessor, it could be extremely unfair of the county board to even consider his figures. They should rely on an equalized value computed by the state, hopefully with every area of the county being treated fairly and equitably.

What are the avenues of appeal of the county assessor's assessment? Appeals must be made on an individual basis. Any appeal must first be presented to the board of review. If this is unsuccessful to be eligible for further appeal, the tax must be paid on the date due. The assessment may then be appealed to the Wisconsin Dept. of Revenue, the Circuit Court or the municipal governing body. All appear to have the authority to adjust the assessment figures.

## Property assessment jump draws fire

PARIS — Property owners in Paris Township can expect an increase in their property assessments this year according to a letter from John Higgins, county assessor, read at Monday night's town board meeting.

August Zirbel, town chairman, said the letter, hand-delivered yesterday, said that percentage increases will be placed on town property to keep the township at 100 per cent of value. The proposal, which Higgins said has state approval, will raise the assessment on

merchant land and buildings by 5 per cent; residential homes and remodelings, 10 per cent; and agricultural land and buildings, 20 per cent.

Paris was one of the first municipalities reassessed over a year ago by the county assessor's office under a state-mandated plan to reassess the entire county every four years.

According to Higgins' letter, town property owners will receive a letter giving their assessment increases and an explanation for the action. They will be given

an opportunity to appear before the board of review.

Zirbel took issue with the percentage increases in light of property sales during the past year. He cited the sales of three agricultural strips which sold for \$500 and \$750 an acre.

"How can they arbitrarily raise agricultural property 20 per cent with sales like that during the past year?" Zirbel asked.

He predicted a negative response from Paris property owners when the notices are sent.

In other action, the board:

— Approved the renewal of five combination malt beverage and intoxicating beverage licenses and one malt beverage license.

— Voted not to accept the proposed county zoning ordinance and continue under the town's own zoning ordinance.

— Agreed to transfer some of the township's insurance coverage to the Wisconsin Towns Association Insurance Co.

— Approved the renewal

of a number of bartender license applications.

Zirbel announced he will meet with Doran Hughes, director of the Office of Emergency Government, concerning the town's request for a civil defense siren. Hughes is expected to view the area adjacent to Paris Grade School to determine the feasibility of installing the siren. Paris Township has no civil defense warning siren at present.

The board set July 21 for its next board meeting.

# Reassessment of property in city is begun

6-6-75

By JIM MEYERS  
Staff Writer

Property owners in the city of Kenosha are being reassessed starting this week.

The new silver-gray van of the Kenosha County Assessor's office began circulating on the city's northeast side Thursday.

The crew of four will soon be supplemented with eight or more staff members as the program gets into full swing in the next few weeks.

John Higgins, county assessor, said the program is scheduled to take two years, and will also include the re-assessing of all of Somers and Pleasant Prairie Townships starting late this year.

Completion date for revaluing the property in all three municipalities is May, 1977.

Countywide reassessment began in June, 1973, with crews starting house to house and farm to farm visits in the Village of Silver Lake and Paris Township.

STATE STATUTES require the assessor to revalue the entire county each four years. The county will be completed when the city, Pleasant Prairie and Somers are completed in two

years. Then the cycle will begin again.

Work on property west of I-94 will be completed by the end of this month when Bristol Township is completed. That will free crews to concentrate on the city.

The past year saw the completion of Wheatland, Salem, Randall and Twin Lakes. The west end of the county was selected for the beginning of the project because municipalities there had not been revalued in many years, in most cases.

The city was revalued in a project completed in 1966.

Assessments in the city had been at about 93 per cent of actual market values as late as 1968, Higgins said, but the 1974 statistical review put the assessment rate at 65.9 per cent due to inflation "and today it is more like 55 to 60 per cent," he said.

That means assessed values represent only slightly more than half the actual market value of most properties.

STATE LAW requires assessors to keep assessed values as close to 100 per cent of actual value as possible.

Reassessments have traditionally meant taxpayer



An assessing crew works on the city's north side as the two-year reassessment program — the first since 1966 but due to become a regular fixture every four years — gets under way this week. Geraldine Thurber, left, technician with

the County Assessor's office, and Pat Higgins, a three-year summer help veteran, are in foreground. In background at door of a north side home is John Wermeling, another summer assistant.

(Kenosha News Photo by Norbert Bybee)

uneasiness if not outright resentment, Higgins noted, yet he said the process has nothing to do with the amount of taxes to be raised.

"Revaluation does not affect school taxes or county taxes since these are collected on the basis of equalized value, which is set by the state," Higgins said.

"Our revaluation has an effect only on local municipal taxes — and then all it does is make sure that each property is assessed at its correct value so each pays its proper share of the total tax burden."

The only criticism of reassessments comes from residents who feel that local governments can use the higher valuations as a "smokescreen" to hide higher spending by blaming it on the reassessment.

If local governments hold the line on spending, the taxes paid by any individual property owner would be the same as last year regardless of the assessed val-

ue — unless a certain property has increased in value more than most others.

Rumblings have already been heard from Randall Township residents — who received notices of their new values recently — regarding their increased values.

HIGGINS SAID RANDALL residents can make an appointment to meet with the assessors at the town hall Wednesday through Friday next week to get answers to their questions.

If still unsatisfied that values are correct, residents can appear before the Board of Review when it begins its annual sessions Monday, July 14.

These sessions, extending over the summer months, give every county resident a chance to protest his assessment.

Higgins said the right to protest is forfeited only if a property owner has refused to let assessors inspect the

inside of the property.

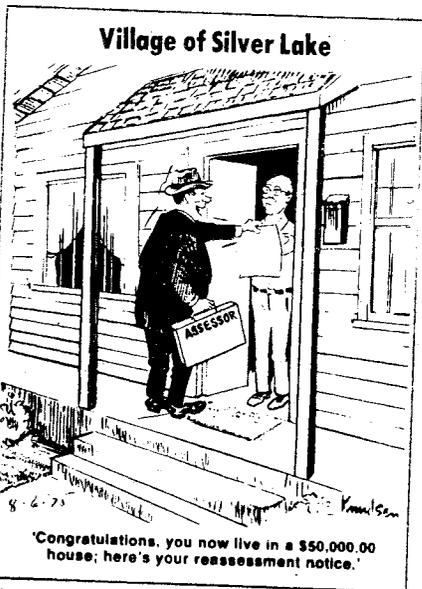
Informal meetings like the one in Randall will be held at the Twin Lakes village hall Monday through Wednesday next week. Sessions are already completed in Wheatland Township.

Brighton, Paris, Silver Lake and Paddock Lake were the first municipalities revalued. Those projects were completed last year.

Again, Higgins noted that even though they were the first to be reassessed, the new values have no effect on what portion of the county or state tax residents pay. He pointed out again that such taxes are assessed on equalized valuations set by the state.

**VILLAGE OF BRISTOL**  
**PRICE REDUCED \$5390.00**  
This completely remodeled three bedroom rustic home on 1 acre of beautiful landscaped land has been reduced to \$39,000.00 This has to be the bargain of the year. Everything in this home is new, including the heating, wiring, plumbing, carpeting and the walls! Located on 81st Street, East of 198th Avenue in Village of Bristol.

**4-4-75 BRISTOL 37680**  
95 acres with good 5 bedroom house on hilltop setting. Overlooks Des Plaines River and Bristol Oaks golf course. Barn and several other out buildings. 85 acres tillable. Located on Hwy. D, 1/2 mile south of Hwy. 50. \$164,000.  
BECKWOOD REAL ESTATE  
Salem, Wisconsin  
Ph. Toll Free (55) 843-2565  
Meade Walker-857-7120



(Silver Lake)—This cartoon which appeared in the Standard Press has been adopted by the Village of Silver Lake in its current fight against its reassessment two years in a row. The village charges discrimination in the county assessor system since a large part of the county, including the City of Kenosha, has not been reassessed even once.

### Compute your own tax bill

|                     |          |         |
|---------------------|----------|---------|
| Assessed valuation  | ..... \$ | _____   |
| Equalization factor | ..... X  | 1.4453  |
| Equalized value     | ..... \$ | _____   |
| Tax rate*           | ..... X  | _____ % |
| Your tax bill       | ..... \$ | _____   |

### An example:

|                     |          |           |
|---------------------|----------|-----------|
| Assessed valuation  | ..... \$ | 7,600.00  |
| Equalization factor | ..... X  | 1.4453    |
| Equalized value     | ..... \$ | 10,984.28 |
| Tax rate*           | ..... X  | 9.776%    |
| Tax bill            | ..... \$ | 1,073.82  |

\*For each \$100 of assessed valuation

Source: Assessor of Cook County

3-7-75

89

# Assessment hike aired in Silver Lake

By JERRY KUYPER  
Staff Writer

SILVER LAKE—Not even a car that broke down on the way could keep Kenosha County Assessor John Higgins from meeting with upset Silver Lake taxpayers Thursday night.

Silver Lake Police Chief Leo Wazelle was dispatched to the junction of Hys. 45 and 50 in Bristol Township to pick up the stranded assessor. Higgins was chauffeured to the village hall where he was faced with explaining why assessments in the village went up this year 18 per cent on residential improvements and 33 per cent on residential land. Merchant buildings in the village rose 23 per cent and agricultural land 14 per cent.

Higgins placed the blame on the state Department of Revenue. Since Kenosha County is the only district in the state with a countywide assessing system, it is also the singular county of the 72 in the state that has to adhere strictly to Section 70.99(9) of the state statutes.

Higgins said the statute stipulates that once a municipality has been revalued, it must be reassessed at full value in each subsequent year.

Silver Lake, the village of Paddock Lake, and the Towns of Brighton and Paris were all revalued in 1974. The Towns of Bristol, Randall, Salem and Wheatland and the village of Twin Lakes are being reassessed this year. The city of Kenosha and the Towns of Pleasant Prairie and Somers have a period of grace before reassessment strikes them.

Since Silver Lake was one of the municipalities to be the first to be reassessed, it is also standing first in line to have its property updated by the county assessor's office each year.

Higgins said he received instructions from Eugene J. Hafner of the Department of Revenue to update property values in Silver Lake. Based on data supplied by Hafner and his assistants, Higgins decided a 33 per cent increase on residential land would bring the assessment up to standard, or 100 per cent of full valuation. That 33 per cent increase will be reflected on the tax bill for 1975.

The county assessor said there was nothing he could do about updating property values in the village each year, but maybe he could do something about the 33 per cent.

"I will attempt to come up with something other than 33 per cent," he said. For all practical purposes the 33 per cent figure will stand. Higgins can change it by getting approval from the state, but that has to be done before the Board of Review convenes. The Board of Review convenes at Silver Lake Aug. 6. Taxpayers must be notified at least 10 days prior to that date what the increase in assessment is.

If Higgins blames the state, the 30 taxpayers at the informational meeting blamed the county assessor for the assessment increase, especially the 33 per cent on residential land.

Village Clerk Charles Walker said Higgins set that figure and, if he had wanted, he could have set a lower figure.

Higgins said he could have but then property wouldn't be at 100 per cent of valuation.

## Percentage Necessary

Higgins added that even though he disagreed with his own figure of 33 per cent, he had to set it or else the state would ask the County Board what was going on and the board, in turn, would put Higgins on the hot seat. The assessor said he did not want to crawl out onto that limb.

Walker said, "We're being made the guinea pig of the state. State law only applies to one county. Kenosha County has to obey that law because it is the only county with a county assessor. No other county in the state has to."

Henry Mistrarz still wondered why Silver Lake and the other three municipalities should have the screws put to them first, and then have them tightened a second time, when the residents in the city of Kenosha hadn't even participated in the reassessment for the first time.

## Discrimination Charged

Henry Bierdz said that by the time Kenosha and the Towns of Pleasant Prairie and Somers were revalued once, Silver Lake would have been already reassessed three times.

"It's either discrimination or somebody is out of their tree," said Walker.

Higgins said he could only follow state statutes and keep updating each year. It was unfortunate that Silver Lake and several others were reassessed first, but the reassessing had to start somewhere. If he didn't do his job and update each year, he might no longer have a

desk in the county assessor's office.

If taxpayers didn't like it, there were two things they could do. County Board Sup. Fred C. Schmalfeldt, whose 26th District includes Silver Lake, suggested letters from the village board and individual taxpayers to the County Board and all locally elected state officials, such as State Rep. Russell Olson and Eugene Dorff, and State Senators George Molinaro and John Maurer. "It will start things," said Schmalfeldt.

Higgins suggested meeting individually with him at his Kenosha office. "I am willing to meet with any individual," he said. "I will set an appointment for anyone who is here who wants to talk their situation over with me."

Eventually, it was pointed out, the bad news this year for Silver Lake, will be the bad news in years to come for all property owners in the county. Property values within the year jumped 15 to 20 per cent on an average in Kenosha County. They are bound to keep rising.

Several years ago the village was worth a total of \$9 million. In 1974 the state said it was worth \$12 million. In 1975 the figure was revised upward to \$14 million.

Bierdz said something was wrong with those figures. His property is part of that 1975 total village figure. He said the assessments for the village and for his house were too high.

One of the assessor's in Higgins' office asked Bierdz if property did or did not go up in Kenosha County each year.

Bierdz said that was true, property values did, as a natural matter of course, go up. "But if you put 33 per cent on it, you can have it," he said. The assessor wasn't buying.

## Silver Lake Village Board Hears Advice on Assessments

(Silver Lake) -- The Silver Lake village board heard a letter July 1 from Kenosha County Supervisor Fred Schmalfeldt, who reported that he met with State Senator John Maurer and state Representatives Russell Olson, George Molinaro, and Eugene Dorff, to discuss their opinions and advice regarding recent assessments in the village.

According to Schmalfeldt, the legislators advised that letters be sent to each representative of Kenosha County in Madison, and they offered to try to arrange a meeting with the Silver Lake representatives and the state officer responsible for the new assessments.

The village attorney was instructed to draft such a letter, to be signed by all members of the board.

## Boards of Review Set

The Kenosha County Board of Review will hold hearings for the 1975 assessment year.

Any person wishing to appear in protest of his assessment is asked to complete an objection form and file with John Laisor, clerk of the Board of Review, in the county assessor's office at least 10 days before appropriate hearing.

Hearings this summer will be at Twin Lakes, July 28; Brighton, July 28; Paris, July 30; Paddock Lake, Aug 6; Silver Lake, Aug. 6; Pleasant Prairie, Aug. 6; Randall, Aug. 13; Salem, Aug. 25; and Bristol, Sept. 2.

## Randall

BASSETT -- The Randall Township Taxpayer's Association which numbers 300 strong, accomplished what they had sought out to do -- to insure assessments were issued on an equal basis.

That was the conclusion of attorney Tom Godfrey of the firm Godfrey, Nesler, Worth and Howarth, Elkhorn when he spoke to the group Saturday afternoon.

Godfrey said that in most cases the assessments were

not being assessed on an equal basis. He said that the assessments were being set for three different groups of property owners. He said that the assessments were being set for three different groups of property owners. He said that the assessments were being set for three different groups of property owners.

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## Discuss assessment increase

PARIS -- County assessor John Higgins appeared before the Paris Town Board Tuesday night to explain the recent increases in town assessment which occurred during the updating of the town this past year.

The reappraisal of town property to maintain the 100 percent of true value resulted in agricultural property going up 15 percent, residential 10 percent and merchant land and buildings, five percent.

Despite the explanation for the increases many Paris Town property owners are dissatisfied with the updating of the assessments since it came the year following a complete town reassessment last year.

Town Chairman August Zirbel, Jr. said that dissatisfied property owners may secure a form to appear at next Wednesday's board of review scheduled between 10 a.m. and 4 p.m. at the Paris Consolidated Grade School.

The forms are available either from the town clerk or the county assessor's office who should be called for the scheduling of an appointment to appear before the board.

Zirbel said that many farmers are opposed to the 15 percent increase (originally the increase was set on 20 percent for agricultural land but later reduced to 15

percent) in light of sales which have occurred during the past year.

He said that many have expressed interest in the Randall Taxpayer's Association, a group formed earlier this year to oppose the increase in assessments, and that there was a possibility the organization would be contacted to discuss the joining forces.

The board received a bid from Albany Industries for the sealing of certain town roads but the matter was tabled until the next board meeting to give the board more time to consider the proposal.

They did agree to accept the Kreuscher Rd. as a town road, which is approximately one-third to a half-mile in length.

They also acknowledged receipt of a letter from a property owner in the town authorizing the installation of a culvert along Hy. E to relieve problems of surface water.

The board also agreed to renew its membership in the Wisconsin Towns Association and approved a bartender's license submitted by Lynn Torrey and a one-day beer license for the St. John's Parish on July 27.

The next regular meeting of the Paris Town Board is scheduled for August 18 at the Paris School.

96



Assessor Chet Boyington, Bristol, checks out the Ben Naumowich home, 2121 33rd St.

# Don't panic! is the assessment

By JIM MEYERS  
Staff Writer

The assessor is coming! Should you hide in the basement? Or at least hide the good silver?

Such drastic measures aren't necessary.

In fact, nothing is necessary except that you answer the door, be as courteous as the man (or woman), and answer a few simple questions.

Every home in the city will be visited by an assessor over the next year or so. Also every residence in Somers and Pleasant Prairie.

Those three areas are the last to be visited by County Assessor John Higgins' staff in the first circuit of reassessing since Kenosha went to the countywide assessing system.

**SO IF YOU HAVEN'T** been visited by an assessor in 10 years — as many householders have not — you will be soon. And it will be an event you can look forward to every four years from now on.

State law requires Higgins to make the rounds each four years, one-fourth of the county each year. So as soon as the first loop is completed next year, work will immediately begin again at the starting points — Silver Lake, Brighton, Paris and Paddock Lake.

Need the average householder worry? Higgins says no.

Don't worry about the luggage in the basement with tags from your Bermuda trip. Or the antique table inherited from Aunt May. The assessor doesn't care.

"The assessors don't even care about your paint job," Higgins says. "They don't see anything but structure. They see the house stripped and unfurnished."

Over the past 10 years, many Kenoshans have slipped in a basement bathroom, a new dormer, ceramic tile job, or even a garage without bothering to get a building permit.

Those projects will be among the items picked up in the reassessment each four years. And they are not easy to hide.

When Elaine Naumowich answered her door recently, she found Bob Baysinger and Chet Boyington on her front stoop.

She was nervous, even though the visit had been arranged in advance. The two assessors gave the house a thorough going over. They were quick, quiet, courteous and marked their computer charts in all the proper boxes.

Assessors make no value judgements, just record what they see. The Naumowich home on the city's north side was typical of the neighborhood. There were no surprises for the assessors so it was a typical visit.

"WE'VE FOUND A FEW buildings that didn't show up on the old lists," Higgins said, "but most of

the old records are still good and only need some minor updating."

Some Kenoshans have said they will put off a paint job, porch repairs or even roof repairs until the assessors are gone.

Higgins says that's a mistake. Normal repairs and upkeep are not counted in appraising the market value of a home. Although in cases of serious disrepair, a home might be discounted in value, the average Kenosha home in good condition will not be affected one way or the other by surface refurbishing.

A new water heater won't count if it replaces a similar unit. Neither will a furnace or a roof or a porch.

Can you save on your taxes by putting off a major project? Higgins says the few dollars you may not pay in added taxes will probably be offset by higher building costs if you wait. In any case, the project will be picked up in four years anyway. What if you hide in the basement instead of answering the door? A card will be left so you can call for an appointment. If you don't, the assessors will make a judgement on your property's value without going inside.

The only hitch here is that you have forfeited the right to protest your assessment to the Board of Review the next year. If the assessor guessed too high, too bad for you.

**WHY THE FUSS ABOUT** reassessments? Because a property owner's tax bill each December is based not only on how much City Council (or the town or village board) decides to spend that year, but on what proportion of the community's total property value your home represents.

The more your house is worth on the market, the greater that share will be and the higher your property tax bill will be.

If no one improved property, if neighborhoods didn't go up or down in value and no one built new homes, it is conceivable that an assessment might stay the same each year.

But property values change for many reasons.

The only fair way to make sure everyone pays their just due each spring is to make sure every property is carried on the county's books at exactly what it would bring that year on the free and open market.

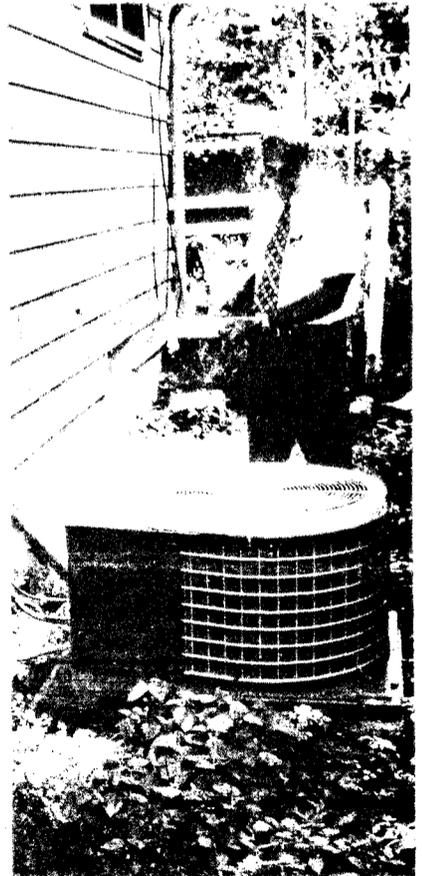
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"Assessed values will never be perfect," Higgins says, "but we have an excellent staff of fine people working hard to see that they are as good as we can get them."

As long as our state Legislature says we have to have a property tax, there will be assessors.

And one of them will be calling at your home every four years.

Knock, knock.



A central air conditioner? It goes on the chart as an improvement to the property.

Kenosha News photos  
by Norb Bybee

16

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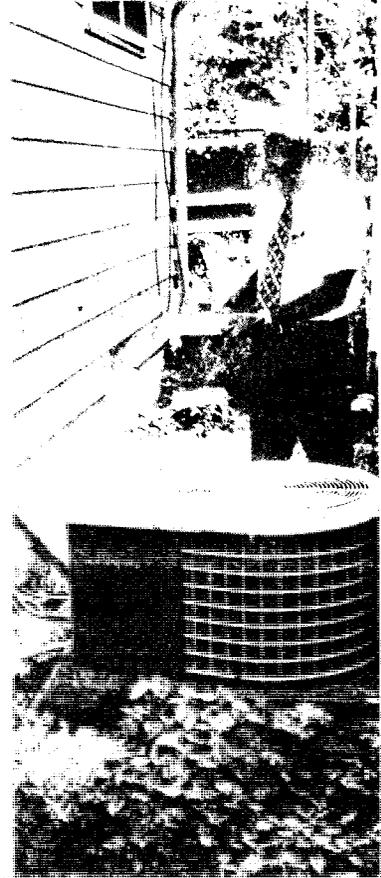
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Kenosha News photos  
by Norb Bybee

26



This home checked out to the size shown on the old assessment listing. Some don't.



Type of heating plant is recorded on the Naumowich home chart by 7-26-75 Assessor Bob Baysinger, Paddock Lake.

### Offers solution to tax dilemma

To the Editor: 8-1-75

Taxpayers are protesting property assessments, but here is a solution, taxpayers. It could be an outstanding, overall response.

I suggest the Kenosha County assessor mail out questionnaires to owners of single family homes, small apartment buildings, small business property owners and farm owners.

The questionnaire should be designed to obtain data thereby aiding in determining accurate assessments.

Recent notices to taxpayers in the Village of Twin Lakes and surrounding townships from the county tax assessor informing them of the new values placed on their property has raised a storm of protest. Questionnaires should be

mailed out at the early part of the year, every fourth year. A questionnaire should be mailed out this year for an accurate assessment of 1975.

Every area of the county must be treated equally and fairly, by using increases or decreases to the value of improvements, rather than the use of actual sales transactions closed during 1974.

Every avenue of relief must be looked into by local officials as well as the township taxpayers associations. I've just learned of the Randall Township Taxpayers Association, a large organization. If they will place a news item in the Kenosha paper, names, address or phone numbers whom to call to join up in their organization, I'm sure many would be happy to join.

Mrs. Marie Springer



### Letters by the hundreds

The last day for paying the final installment on 1974 real estate taxes was Thursday, and the mail from last-minute payees was piled high on the desk of County Treasurer Mrs. Ruth Radatz. Mail postmarked after July 31 was too late and checks will be sent back with a penalty notice, Mrs. Radatz noted. The penalty by state law is retroactive to Jan. 1 on the unpaid balance and amounts to eight-tenths of one per cent

interest each month. Payments even one day late owe seven months interest. Despite the heavy crunch of in-person and by mail payments, Mrs. Radatz expects to clear up the processing backlog next week at the rate of 400 to 500 a day with the help of new automation. With Mrs. Radatz (seated) are (from the left) staff members Harriet Anderson, April Ishmael, Deloris Brnak, Ruth Gehl, Stephanie Blagoc and Helen Anoszko.

### Taxpayer group to meet Saturday

SILVER LAKE — Silver Lake taxpayers have formed a group to fight the recent reassessment of property in the village.

The dissident taxpayers calling themselves the Silver Lake Taxpayers Association will meet at the village hall Saturday at 2 p.m.

Kenosha attorney John Crosetto has been retained by the group and will be present to answer questions and offer advice.

In 1974, village property was reassessed by John Higgins, county assessor. The same happened to several other municipalities in the county. This year, the assessor's office again reassessed Silver Lake property raising the valuation as much as 33 per cent over last year's assessment.

When the countywide assessing program went into

effect in 1974, it was the object of the assessors office to eventually reassess all property in the county and city, said a spokesman for the group.

Some areas of the county have not even been reassessed once while other areas such as Silver Lake have been reassessed twice in two years.

Mrs. Dolores Walker, secretary of the SLTA, said "We feel this is discrimination by the county assessing system because a large part of the county including the City of Kenosha has not been assessed even once."

### Silver Lake taxpayer group to organize

SILVER LAKE — A group of Silver Lake taxpayers will hold an organizational meeting tonight at 7:30 p.m. in the village hall to elect officers and disseminate petitions requesting a meeting with John Higgins, county assessor.

The group has retained the services of Kenosha attorney John Crosetto to investigate the recent updating of assessments in the village, which resulted in an increase of 18 per cent on

residential improvements, 33 per cent on residential land; 23 per cent on merchant buildings and 14 per cent on agricultural land.

The petitions drafted by Crosetto ask for a meeting with the assessor to explain the latest percentage increase of the value of village property.

Tonight's meeting is open to all Silver Lake residents concerned about the updating of the valuation.

### Assessment foreboding

To the Editor, 8-1-75

I read with genuine disgust your recent article on the tax assessor and how he should be welcomed with open arms. This kind of biased opinion should be kept on the editorial page rather than presented as a piece of "reporting."

The tax assessors, along with the spend-crazy elected officials who are sending them out, should be driven from town on a rail. Soon the homeowners of our city who are now paying six or seven hundred dollars a year in property taxes will be paying \$1,100, \$1,200 or more. This is happening right now in Milwaukee. Those paying more now will pay proportionately more after assessment.

Instead of alerting its readers to this disaster, the "News" takes the side of city hall and explains how necessary it all is.

We should celebrate this nation's 200th anniversary with the kind of party which got it started. A Boston style Tea Party. That is, a taxpayers' revolution. We can start by baling copies of the "News" up with our new tax assessments and dumping them both in Kenosha Harbor.

Yankee firebrand

## Village Will Fight 'Discriminatory' Reassessment

(Silver Lake) -- Over 200 persons packed the upstairs meeting room of the village hall last Saturday afternoon to explore avenues of change to the reassessment policies imposed on the village by the county assessor system.

After three hours they were still determined to protest the revaluation of their property two years in a row despite the fact they weren't given much hope anything could be changed.

The Silver Lake Taxpayers Association engaged attorney John Crosetto of Kenosha to offer advice at Saturday's meeting. The taxpayers will seek legal aid in their fight to change the county assessor system, but Crosetto won't be advising them.

The Kenosha lawyer didn't offer the group much hope, saying at the start that in retaining an attorney "you aren't buying a conscience or a mouthpiece." He spelled out the law, stated his opinions, answered questions and departed, giving the taxpayers time to digest the information they'd received. They decided to keep trying.

Crosetto said the village would be wasting money if they wanted help in doing away with the county assessor. He declared that the assessor, John Higgins, was competent and honest and would listen and respond to reasonable protests. He said it was unnecessary to circulate petitions although that was a good way to raise money and get a mailing list, and if the protest action continues, the taxpayers will need money for legal fees.

The Silver Lake Taxpayers Association began circulating petitions last week, at the same time asking for financial contributions. According to Eugene Heckel, association chairman, \$640 has been contributed so far.

Crosetto admitted at the start of the meeting that he was on excellent terms of friendship with one of the county assessors but did not consider that a conflict of interest. After he left the meeting one person said that the Kenosha attorney had gone on record as favoring the county assessor system, and another person stated that Crosetto was also in favor of regional government.

The feeling generally was that it might be better to look for an attorney outside the area, and the group unanimously authorized the committee to retain an attorney to further investigate ways that the village can fight the county assessment.

The major problem, as stated repeatedly since the controversy over the village and the county assessor's office began, is that the reassessment has raised property values in Silver Lake and other communities west of I-94 without Kenosha city reassessment at all.

Crosetto pointed out what the county assessor keeps saying -- that Silver Lake was reassessed because assessment there had not been done for many years. When property revaluations west of I-94 are completed, the City of Kenosha is next.

Meanwhile, however, Silver Lake was assessed at 103 per cent last year, and now this year the state has declared from 10 to 33 per cent increases in Silver Lake to keep its valuation at 100 per cent.

The first revaluation was done after a house inspection by an assessor. No inspection was made of properties this year. Crosetto said the state does it "by formula" after the first time. He admits that mistakes can be made.

Some of those mistakes surfaced at Saturday's meeting. Why, for example, deputy clerk Dolores Walker asked, did the value of the floodplain go up 25 per cent when no building is permitted? Why was land that nobody wanted and that was sold at auction then revalued three times more than it was sold for? Why were land values of adjoining properties totally different? Why was a mobile home assessed at \$1,000, then raised to \$3,000 when the owner protested the first figure on the grounds that mobile homes, like cars,



(Silver Lake)—Over 200 people packed the village hall last Saturday afternoon to protest their reassessments. The meeting was covered by TV Channels 6 and 12, Milwaukee. The citizens' group will continue their fight over what they claim is discrimination in the county-wide method of assessment.

depreciate every year rather than increase in value?

Crosetto suggested that the best recourse to problems was to go to the board of review. He cited a case he'd won in Dane County where he brought evidence before the board to prove the assessment was unjust. He said it wasn't enough to state one's case to the board, that individuals should produce evidence to prove they were wronged.

He was told it wasn't that easy. First of all, the board of review isn't sufficiently publicized. Then, when a taxpayer appears, he faces an attorney and the county assessor. After that the decision is made by the board, the assessor and the attorney with the property owner absent.

One taxpayer said she called for an appointment, then figured it would be "cut and dried" and didn't go.

Crosetto admitted there could be mistakes, perhaps a court order could be gotten to get the board of review to reconvene if it could be shown the board didn't give proper notice.

Crosetto also said the legislature couldn't change a subsection -- the whole statute (on assessment) would have to be thrown out.

Although no immediate plans were made at Saturday's meeting, the group will, if legal aid favors it, appeal to the state for reconsideration of this year's reassessment and will fight for repeal of the county assessment law if possible.

The taxpayers association will also invite adjoining communities to join the fight, since the discrimination involves the entire county west of I-94.

### Olson Will Legislate Against County Assessment

State Representative Russ Olson, 66th District, plans to draft legislation that will withhold implementation of new county tax assessments until all of Kenosha County has been physically assessed.

Olson said Tuesday it is obvious that many areas of Kenosha County will be unfairly taxed while waiting for the rest of the county and the City of Kenosha to be reassessed.

He plans to introduce the legislation early in the September session and will attempt to build support for early passage.

"Areas such as Silver Lake and Paddock Lake have had their assessments significantly increased two years in a row while the city keeps assessments at 70 per cent of value," Olson said.

### Paddock Lake to back assessor repeal

PADDOCK LAKE -- County assessing came under attack Wednesday night by the Paddock Lake village board as members joined other Kenosha County municipalities to voice opposition to what they term "dis-

crimatory updating of values west of the city."

Norman Krueger, village president, said the board supported the efforts of the village of Silver Lake in its attempts to repeal county-wide assessing.

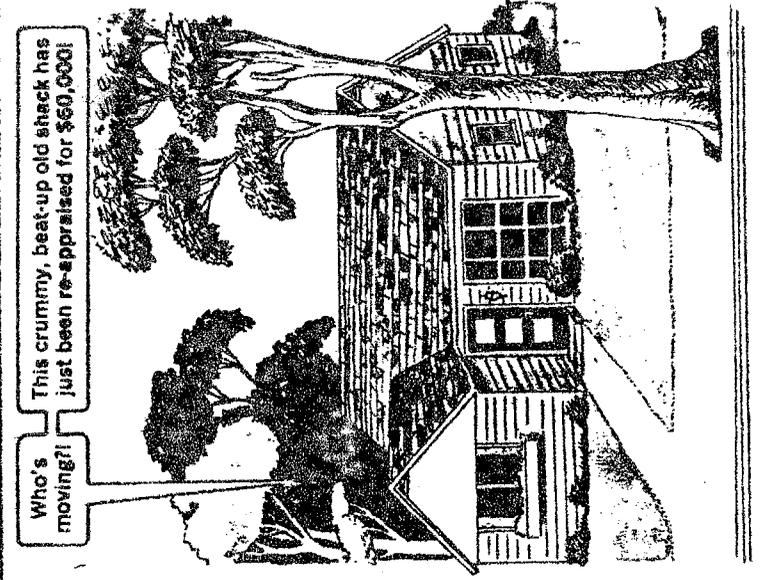
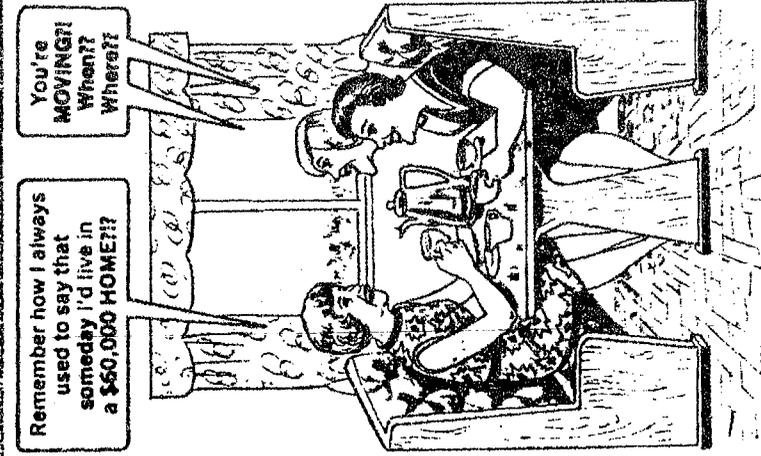
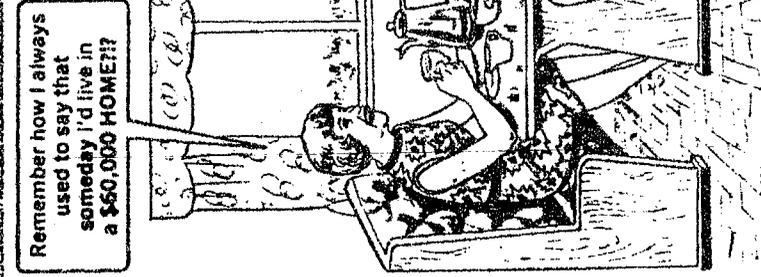
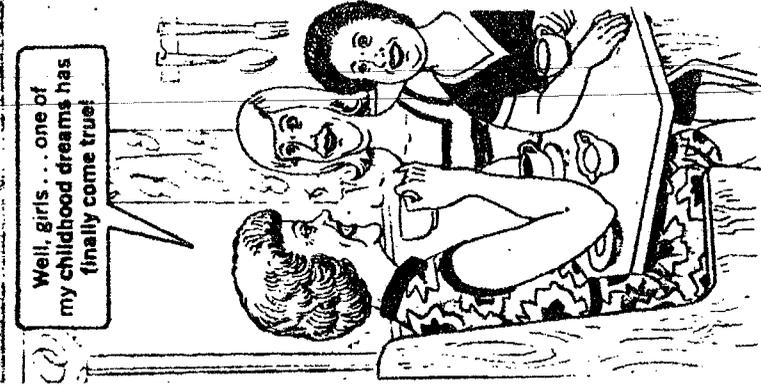
He said Paddock Lake also endorsed the proposed legislation of State Rep. Russell Olson (66th District) to withhold implementation of new county tax assessments until all areas of Kenosha County had been physically assessed.

fb

**THE FACTS ABOUT  
KENOSHA COUNTY'S  
PROPERTY  
REVALUATION  
PROGRAM**

**KENOSHA COUNTY ASSESSOR  
912-56TH STREET  
KENOSHA, WISCONSIN 53140**

56



1. What is the purpose of the County Revaluation Program?

The purpose is to ensure equity of taxation. Revaluation is the first step toward a more equitable tax administration.

Wisconsin Law, Chapter 70.99 (9) requires the County Assessor to revalue all property each four years.

2. What is General Property?

"General Property" is defined by statute as including all taxable "real" and "personal" property except that which is taxed under special provisions for low-grade iron ore, utility and forest crop properties.

Under general property tax law all property as defined above is taxable unless expressly exempted by the legislature.

3. What are the components of the General Property Tax?

There are two basic components in any tax-- the base and the rate. By multiplying the base times the rate, the amount of tax is determined.

In the property tax, the base is the value of taxable property as determined by the Assessor. The rate is determined by the governing body of the city, village or town, after determining how much money must be raised from the property tax. In Wisconsin, the city, village or town handles the collection of property taxes not only for its own purposes, but also for the school, the county and the state.

In Kenosha County, all assessing is done by the County Assessor for all the local units of government.

4. What is the difference between Assessed Value and Full Value?

Assessed values are determined by the County Assessor and the Board of Review of each local taxation district. A taxation district is either a town, a city, or a village. The assessed values are made a matter of record in the local assessment rolls. The total assessed value of a taxation district is the sum of the individual assessments against each parcel of real and personal property discovered by the Assessor and the Board of Review in the taxation district.

The full values represent the current market value of all of the taxable property within the boundaries of the county, town, city, village, or school district, and are determined by the Department of Revenue. The full values are published in the annual Statistical Report submitted to each County Board, and in other certifications.

5. If I think my Property Tax Bill is too high, what can I do about it?

If you have waited until tax time, which is the first of the year, it is too late. The time to check your assessment is in June or July, after the Assessor completes your assessment.

6. But can't I protest my taxes at the time of payment?

Yes, you can protest, but unless your taxes are illegal in some respect and you expect to file a law suit for recovery of the illegal tax, the "protest" has little value. This is so because the law has specified a definite time for filing objections to the assessments and this period has passed by the time the taxes are ready for collection.

7. Who makes the Assessment?

The County Assessor sets a value on each property for tax purposes. This value should relate to the market value of the property on May 1 of any given year.

When the Assessor is finished with his work he signs an affidavit, as required by law, which is attached to the assessment roll. The roll is then turned over to the local Clerk who then gives it to the Board of Review.

It is the Board's duty to carefully examine the roll and correct all apparent errors in descriptions or computations and to add any property to the roll which the Assessor may have omitted. The Board of Review must, however, notify the property owners concerned and hold hearings before omitted property can be added, or before any other lawful changes can be made.

8. What is an Assessment and what is its Purpose?

The assessment is the value placed upon your property by the Assessor. This value, in relation to the values placed upon all the other taxable properties in the district, will determine what portion of the local property tax levy will be borne by your property.

9. How are Assessments made?

The taxable value, which is the assessment, is based on what one would have to pay for the property under ordinary circumstances. The Statutory standard is "...at the full value which could ordinarily be obtained, therefore, at private sale."

The Assessor uses three approaches in estimating value: the Cost Approach (current reproduction cost less accrued depreciation),

the Market Data Approach (utilizing analyses of comparable properties in an area), and the Income Approach, when applicable. The Income Approach applies basically to commercial and apartment type properties and indicates values that prudent investors are presently willing to pay for the properties in return for anticipated future revenue.

10. Can the Assessor raise the assessment on my property even if he has never been inside the building?

In order to make a proper assessment on a building, it is highly desirable that an assessor also see the inside as well as the outside. However, it is not always possible for him to do this. The law requires him to value it from "...actual view or from the best information that...he can...practicably obtain..."

It is also important to remember that Wisconsin has an annual assessment. This means that each year's assessment is theoretically a "new" assessment and the Assessor is not obligated to keep the same assessment year after year; he has the duty to keep all property assessed at market value, or at a uniform fraction of the market value.

11. What can I do before I seek a Formal Review of my assessment?

First of all, you should contact your Assessor and personally discuss the assessment of your property with him. He can explain the procedure he used in arriving at the assessment. A few minutes spent with the Assessor can often prove helpful.

Many persons would not appeal to the Board of Review if they knew the various factors which had been taken into consideration in arriving at the assessment. Examples of some of these

WHAT TAX RATE CAN I EXPECT ON MY NEXT TAX BILL?  
WE CAN ESTIMATE THE TAX RATE FOR NEXT JANUARY.

WITH THE NEW VALUES AND THE SAME BUDGET

School District Numbers and Names

| <u>School District Numbers and Names</u> |                                    | <u>1974 Tax Rate</u> | <u>Estimated 1975 Tax Rate</u> |
|--|------------------------------------|----------------------|--------------------------------|
| 1  | Bristol Consolidated Salem Central | \$43.403             | \$15.32                        |
| 6  | Paris Consolidated Salem Central   | \$50.341             | \$17.36                        |
| 9  | Salem Consolidated Salem Central   | \$44.867             | \$14.97                        |

E X A M P L E

|                        |   |                                  |   |                        |
|------------------------|---|----------------------------------|---|------------------------|
| <u>1974 Assessment</u> |   | <u>Gross Tax Rate (1)</u>        |   | <u>Total Gross Tax</u> |
| \$15,000               | x | 43.403                           | = | \$651.05               |
| <u>1975 Assessment</u> |   | <u>Gross Estim. Tax Rate (1)</u> |   | <u>Total Gross Tax</u> |
| \$42,500               | x | 15.32                            | = | \$651.10               |

1. All 1974 figures are actual assessments and rates based on 1974 tax levies (budget).
2. Estimated tax rates for 1975 are based on net assessed values, using the same levies or budget requirements as for 1974. These estimates will change if any budget requirement is changed or the 1975 assessment totals are changed at the Open House Hearings or by the Board of Review.
3. All tax rates are gross rates before the State credit is applied.

REAL ESTATE ASSESSMENT TOTALS

| <u>School District</u> | <u>1974</u>         | <u>1975</u>         |
|------------------------|---------------------|---------------------|
| 1                      | \$17,675,910        | \$50,094,800        |
| 6                      | \$ 1,257,020        | \$ 3,617,900        |
| 9                      | \$ 1,659,000        | \$ 4,975,200        |
| <b>TOTAL</b>           | <b>\$20,591,930</b> | <b>\$58,687,900</b> |

are: Sales of comparable properties, current construction costs, improvements to the property, location, depreciation, legal restriction (such as zoning ordinances), and general economic changes in the community, etc.

12. ~~What can I do to obtain a Formal Review of my Assessment?~~

If you have discussed the matter with your Assessor and you are still not satisfied, make arrangements with the Clerk of the Board of Review to appear before the Board of Review. To assure a hearing, also fill out and file with the Clerk a written and signed form of Objection to Property Assessment. The Clerk can supply you with the form.

13. What is the Board of Review? Its importance? When does it meet?

The Board of Review is similar to a court charged with the duty of correcting any errors in assessment that have been made, inadvertently or otherwise. It can only act upon evidence given to it in the form of sworn oral testimony.

It is composed of a Board of selected citizens in Kenosha County.

A proper appearance before your Board of Review is a prerequisite to all other avenues of appeal of your assessment.

Boards of Review generally meet on the second Monday in July in the town, village or city hall, or at some other place designated.

If the assessment roll is not completed by the regular time for meeting, the Board may postpone its meeting until such time as the roll is completed. A notice should be properly posted which explains the next meeting time of the Board.

14. What do I say to the Board at the time of my Hearing?

One should keep in mind that the Assessor's figure is held to be presumptively correct.

In order to have his assessment reduced, the owner must prove that his property is over-assessed in comparison with the general level of all property in his district.

The taxpayer should not make the common mistake of comparing his assessment with only a few other pieces of similar property in the neighborhood which are assessed at lower figures. The Board of Review could logically claim that the other properties are under-assessed and proceed to call in witnesses and hear testimony which might well result in a raise on the other properties.

Anyone planning to protest his assessment should have considerable information which is pertinent to ordinary market value. The best evidence would be a recent sale price of the property under protest plus an account of any changes the property has undergone between the date of sale and the assessment date of May 1. The next best evidence of market value are the sales prices of other properties that are comparable to the property under protest. Lacking either of the above, oral testimony by a qualified witness who has made a market value appraisal of the property under protest is also good evidence. Supplementary information would include size and location of land, size and age of buildings, depreciation and obsolescence, income productivity, zoning restrictions, amount of fire insurance, and any other facts or conditions which would affect the market value of the property.

15. If I am not satisfied with the decision of the Board of Review, do I have any other recourse?

Yes, there are several methods for appealing a decision of the Board of Review: Through the State Department of Revenue, the circuit court or the local governing body.

Appeals to the Department of Revenue must be made within twenty days after the final adjournment of the local Board of Review. However, the Department must reach its decision before November 1 of the year in which the assessment was made.

Appeal to the circuit court on a writ of certiorari must be made within ninety days after the final adjournment of the Board of Review. No new evidence may be submitted and the court decides the case solely on the basis of the written record made at the Board of Review.

In all counties, except Milwaukee County, appeal to the local governing body can be made only if one has first paid his taxes in full, but under protest, by January 10 and filed a claim with the municipality for the excess amount of tax paid, within ten days after said payment. The taxpayer may commence a court action against the municipality within thirty days following the denial of the claim or within ninety days after the claim is filed if the municipality fails to act on the claim. See section 74.73 (4), Wisconsin Statutes.

16. I have been told that everybody's taxes go up after a Reassessment. Is this true?

No, it is not. If the total levy remains the same only those properties which are NOT presently paying their fair share of the tax burden will pay more taxes after a reassessment. Properties presently paying more than their fair share will pay less.

17. Will the Tax Rate remain the same per \$1,000 of assessed value after reassessment?

Not necessarily. If the assessed values established by a reassessment are greater than they were before and the tax levy is approximately the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, then the tax rate will be cut in half.



Silver Lake residents jammed the village hall Saturday afternoon to hear what action might be taken after their assessments were raised a fixed percentage to keep their property at full value. They are protesting

the fact that the City of Kenosha reassessment has only begun while the village's was completed a year ago. (Kenosha News photo by Norbert Bybee)

## Silver Lake Taxpayers

# Seek county assessor repeal

By JAMES ROHDE  
Staff Writer

SILVER LAKE -- A concerted effort to get the Kenosha County Board to repeal county assessing was one of the goals set by the more than 200 persons attending the Silver Lake Taxpayers Association meeting Saturday.

Eugene Heckel, chairman of the group, said the property owners of Silver Lake also suggested putting pressure on the state Legislature to amend the present law to make it more equitable if efforts to repeal county assessing fail.

"Right now we're being discriminated against under the present law," said Heckel.

"Last year we had a village-wide reappraisal establishing a 100 per cent level on Silver Lake properties while other areas of the county, specifically the City of Kenosha, haven't had a reassessment in a number of years.

"Now they (the county assessors) are just beginning to reassess the City of Kenosha and we have had all our property updated in assessments over the rates set a year ago under the village-wide reassessment. Do you call that an equitable law?" Heckel asked.

"We were raised to 103 per cent of full value a year ago and this year updated to the tune of 14-33 per cent more, according to the county assessor, in order to maintain full value while the city is just beginning to get reassessed," he added.

The third alternative expressed by irate taxpayers was not endorsed by the committee. It called for the holding back of property taxes.

The committee was authorized to investigate various attorneys and to seek legal representation for the group.

Silver Lake is not the only municipality currently upset the countywide assessing system. Representatives from Trevor, Salem, Wheatland, Randall and Paris were also on hand Saturday, offering to join forces "to eliminate the discrimination under the current law."

The village received statewide recognition since camera crews from Channels 6 and 12 were present to record the protest Saturday afternoon.

Heckel said that the Silver Lake Taxpayers Association is up-in-arms over the current handling of protests by the board of review.

"Right now, when a taxpayer appears before the board of review he is in the minority, since the board of review allows the attorney and the county assessor to stay and discuss the protest after the property owner files his protest. The decision on the assessment is made by the board of review with the assessor and the attorney present and the property owner absent.

"This just isn't fair," Heckel declared. No immediate plans were set by the group, other than to begin screening legal counsel before making their march on the County Board.

## State official claims reasoning not valid

# Olson seeks to halt assessor procedure

State Rep. Russell Olson (R-Bassett) said today he has drafted legislation to withhold implementation of Kenosha County's new assessed values until the entire county has been reassessed.

His reasoning was attacked by a state Department of Revenue official.

Olson said that it "has become obvious that many areas of Kenosha County will be unfairly taxed while waiting for the rest of the county and the City of Kenosha to be reassessed."

The Republican lawmaker said some areas such as Silver Lake, Paris and Paddock Lake have been significantly increased in assessments for two years in a row while the City of Kenosha is assessed at 70 per cent of market value.

By law, the county assessor is to list all property assessments at 100 per cent of market value, and in those parts of the

county completed to date, the target has been met.

Glenn Holmes, head of the Department of Property Tax in Madison, said that Olson was mistaken in believing that the county assessor's assessed values affect more than the municipality involved.

Holmes said it makes no difference at what percentage each municipality is assessed since the state Department of Revenue "equalizes" assessment rates when it sets values on all property in the state.

The local assessor's figures, Holmes said, are only used to apportion taxes levied within the municipality involved.

Shared taxes and school aids are apportioned by equalized value which is set by the state, not the local assessor, in completely separate computations, Holmes said.

Local assessing, Holmes said, is important to insure that each property owner

within a given municipality is assessed on the same basis as his neighbors.

Countywide assessing extends this concept to an entire county, Holmes said, but the state still uses its own figures to apportion state aids.

Holmes said Olson is mistaken if he believes that the new values set by the county assessor will have any effect on shared taxes or school aids.

No matter what figures local assessors use, Holmes said, the state raises all property to 100 per cent of market value in making its computations of equalized value for the purpose of apportioning aids among municipalities.

Olson said he plans to introduce his bill early in the session, which starts Sept. 2, and will attempt to build support for early passage.

## Silver Lake takes tax problem to Lucey

SILVER LAKE — Concern over new assessing procedures and what they believe is discrimination under the county assessor system has prompted the Silver Lake Village Board to seek relief from Gov. Patrick Lucey.

The board's concern has been reflected by village residents, who recently formed the Silver Lake Taxpayers Association, which is protesting reappraisals in the village. That group has scheduled a meeting Saturday at 2 p.m. at the village hall.

In a letter to Gov. Lucey, Lt. Gov. Martin Schreiber and the state senators and representatives from this district, the village board under Richard Harrison, president, is seeking "help and advice to remedy what we consider to be a most unjust situation."

"We are particularly concerned about certain discrimination which we feel is being directed at our community and its citizens," they said.

"One of the primary arguments in support of the adoption of countywide assessing was uniformity and an equal sharing of the tax burden throughout the county."

"That goal is definitely not being achieved in this noble experiment."

"Silver Lake was reassessed last year at 103.95 per cent of full value. Higgins advises that the City of Kenosha is currently assessed at less than 70 per cent of full value.

"It will take up to three more years (more than allowed by Statute) to complete reassessment of the city. Yet no increase is proposed to bring city assessments up to full value until the city reassessment is complete.

**Problem Intensified**  
"This situation is intolerable enough, but it has suddenly become worse. We are now advised that the county assessor is increasing property valuations in the village from 14 to 33 per cent in order to maintain full value. Thus, our assessments are already raised twice and will no doubt be raised three more times before the City of Kenosha is raised once," it continued.

"Mr. Higgins answers our protests by telling us that these assessment increases will not influence our individual tax bills because the state equalization of values will adjust the difference.

"In theory, this sounds well, but we have felt the results which do not bear out the theory," they said.

The board said in the letter that prior to reassessment, the 1973 equalized value of the village was \$9,715,000. In 1974, it was raised to \$12,015,000, an increase of \$2.3 million.

They point out that the total value of all building permits for the year was less than \$275,000, so new construction did not account for the increase. The 1975 equalized value, they said, will climb to more than \$14 million.

## The NEWS in our Area

The board said statistics listed in Kenosha County 1974 Equalization Real and Personal Property show Silver Lake increased more than 8 per cent over the previous year, but the City of Kenosha decreased 3 per cent.

They point out that since equalized values are used to pro-rate the total tax levy among the taxing districts for state, county and school taxes, Silver Lake's portion of the whole has increase substantially.

"We are told," they point out, "that the increase is of no great concern because

we pay slightly less than 1 per cent of the total county tax. The fact that we have less than 1 per cent of the county's total valuation is ignored."

**Losing State Aids**  
In addition, state aids are allocated inversely to equalized value, the board pointed out. Communities with higher equalized value receive the least aid. Under countywide assessing, Silver Lake will have to pay a greater percentage of the bill but receive a smaller percentage of the benefits. "The people of Silver Lake are willing to pay their

fair share of the taxes and do not object to a fair assessment of their property. However, as county assessing has proceeded, they are convinced it is not accomplishing its stated objectives to the detriment of a minority of the county's people..." they said.

In conclusion, the board asked "corrective legislation or any other means available to control the abuses the county assessor system is now perpetrating upon us."

The letter is signed by Harrison and trustees William Kowalik, Robert Krusan, Ronald Wieland, Frank Cason, William Elfers and Eugene Heckel along with clerk Charles P. Walker and treasurer Carol A. Keough.

## Village to fight assessment/equalization

By JAMES ROHDE  
Staff Writer

SILVER LAKE — The Village Board cleared the way Monday night for an all-out fight against the county assessment and the state's equalization values.

In a short, special meeting called for 8 p.m., the board adopted a resolution retaining the services of an Elkhorn law firm to carry the battle as well as prepare the field for other towns and villages in Kenosha County to join in the fight.

The resolution adopted on a vote of 6 to 0 with trustee Frank Cason absent, states, in part:

"Whereas, the Village of Silver Lake is desirous of reviewing the county assessment which will be ten-

tatively made by the equalization committee of the Kenosha County Board and a representative of the Wisconsin Department of Revenue on the eighth day of October, 1975, which tentative equalization will be passed upon by the Kenosha County Board during November, 1975, and

"Whereas, it is necessary for certain investigation of both law and facts to be made for and on behalf of the village by attorneys employed for that purpose;

"Be it resolved, that the law firm of Godfrey, Neshek, Worth and Howarth, S.C., Elkhorn, Wis., be retained as the law firm to make such investigation and report to the village

board of Silver Lake."

The resolution also authorizes the village president to direct the law firm "to make an appeal from the county assessment" and join with other municipalities in Kenosha County in a combined appeal on a pro-rata share of the costs if the investigation shows Silver Lake is adversely affected by county assessment.

The action was timed to precede the annual equalization meeting Wednesday in Kenosha when Robert Wood, regional director of assessment, who will meet with village presidents, town chairmen and village and town clerks.

Silver Lake began the fight following the update of assessment which included

percentage increases on residential land of 33 per cent, residential improvement, 18 per cent, merchant improvement, 23 per cent, and agricultural land, 14 per cent.

The village was one of the first municipalities in Kenosha County to have a complete reassessment the first year under the countywide assessing system.

In the only other action last night, the board approved a motion waiving any pay or allowances for last night's special meeting because of the nature of the business.

The regular monthly meeting of the Silver Lake Village Board will be held tonight at 8 o'clock in the village hall.

## May fight updated figures

## Silver Lake mulls equalization issue

By JAMES ROHDE  
Staff Writer

SILVER LAKE — A special meeting of the village board has been called for tonight at 8 o'clock to consider the hiring of an Elkhorn law firm to oppose the county's new equalization figures set by the state.

With only two days remaining before the state releases its new equalization figures for Kenosha County, the village is preparing to battle the county's equalization board over on the basis that they are not equal as a result of partial reassessment in the county.

The implementation of countywide assessing began two years ago with the reassessment of the Village of Silver Lake, Paddock Lake and Brighton Township as the first stage in reassessing the entire county.

Reassessments followed in Twin Lakes and the townships of Randall, Paris, Wheatland, Bristol and Salem, and assessments in the original three munic-

## The NEWS in our Area

palities were updated to maintain 100 per cent of equalized value.

It is the use of these updated equalized values in light of the reassessing just beginning east of I-94 that the western Kenosha County municipalities believe is unequal when considering the county as one assessing district.

The resolution which will be considered tonight by the Silver Lake Village Board authorizes the village to retain the Elkhorn law firm of Godfrey, Neshek, Worth, and Howarth, to make an appeal from the county assessments as well as empower the president to join with other municipalities which protesting the county assessments.

The resolution cites sec-

tion 70.64 of the Wisconsin Revised Statutes which provides for a review of the relative value of taxable property in the several taxation districts of a county.

If Silver Lake or other Kenosha County municipalities decide to fight the new equalization figures, one of their arguments is expected to be a circuit court judgement of 1971 in Albermarle County, Va.

In that case certain landowners in Albermarle County challenged the procedure whereby a locality annual tax assessment was based on a reappraisal of fewer than all the properties in the entire locality.

According to the September issue of The International Assessor, the suit

contended that Albermarle County's cyclical method of reassessment unfairly treated certain groups of property owners as was contrary to provisions of the Constitution and statutes of Virginia.

According to the article, the court held that the implementation of methodology employed by Albermarle County is unconstitutional.

"A recent meeting of several assessing officers in the state of Virginia produced agreement on two points:

— A jurisdiction can not have districts or sections subdivided and reappraised in just one area during an annual assessment time frame.

— The entire city or county must be reappraised at one time.

— "Annual reassessments either by manual programs or with computer assistance is implied by the court and will be expected should future similar cases arrive," the article stated.

## Randall Retains Lawyer To Fight Reassessment

(Bassett) — Mark Starzyk, town chairman, announced at last week's town board meeting, Oct. 9, that the town has retained the services of Thomas Godfrey to represent Randall and other municipalities in Kenosha County to oppose equalization values on the basis that the whole county has not been reassessed. The entire board attended the county equalization meeting, previously. At present only Silver Lake has retained Godfrey in the equalization fight although all municipalities stand to benefit if a change on reassessment is granted.

The board accepted a bid of \$10,946 from Albany Construction Co. for sealcoating about five miles of Town Road; and a bid of \$31,093 from White Construction Co. for blacktopping other roads; and a bid of \$510 from Jim's Tree Service, Twin Lakes, to remove 15 diseased elm trees on town property in the Knolls Subdivision area plus \$233 for removal of ten stumps.

102

## Cite objections to equalized property values

By JAMES ROHDE  
Staff Writer

SILVER LAKE — Objections to the county's 1975 equalized values were outlined this week by Thomas Godfrey of Godfrey, Neshek, Worth and Howarth, the Elkhorn law firm retained by Randall Township and Village of Silver Lake.

The County Board's finance committee will meet with Godfrey Wednesday at 7:30 p.m. at the courthouse to hear his objections.

Godfrey cited the major impact of the 1975 equalized values in areas of state aid to school districts and shared tax allocations to municipalities with a smaller impact in the sharing of state and vocational charges.

He said reduction in the equalization totals would benefit the individual school districts by an increase in state aids.

In a letter sent to town chairmen and village presidents in Kenosha County west of I-94, he said: "There are two objections which must be made — one, to the county assessments, which is made by the County Board, and the other to the state assessments made by the Department of Revenue."

Written objections to the 1975 equalized values on behalf of Randall and Silver Lake were twofold: The procedure followed and the data which was submitted for approval by the County Board. The procedural objections raised concern the provisions of Chapter 70.99 and Chapter 73.05.

**GODFREY CONTENTS** that since the county assessor has not completed his assessment of all property in Kenosha County, the provisions of 70.99, which requires him to meet with the County Board do not apply.

He cites Chapter 73.04 which provides for the supervisor of assessments of the Department of Revenue to meet with the equalization committee no later than the first Monday in October of each year.

"This procedure was not followed since the first Monday in October fell on the 6th and the equalization meeting was held Oct. 8," he said.

He stated that the supervisor of assessments must review the assessor's evaluation of the property in the county to determine whether the assessed valuations are to be referred to the Department of Revenue for approval before the values are submitted by the board of review to the County Board.

"At the board of equalization committee meeting, no consideration was given to the assessor's valuation. The supervisor of assessment merely presented his statistical data to the committee. No approval of the Department of Revenue

Objections to the statistical data, cited as erroneous, were said to cause the townships and villages already assessed by the county assessor to bear more than their proper share of the tax burden as well as suffer a decrease in shared revenues and state aids.

Godfrey said Pleasant Prairie, Somers and City of Kenosha have not been reassessed under the county assessor system. He said Brighton, and Paris Townships and Villages of Paddock Lake and Silver Lake have been reassessed twice by the county assessor, and the other townships and village assessed for the first time in 1975.

"The supervisor of assessments contends that his equalized figures represent 100 per cent of market value but admitted at the Oct. 8 meeting that figures for 1975 were not used in his statistical calculation, and that 1975 reassessments were used in place of statistics where available.

"He also related that in his statistical data, no sales figures for the current year were ever used.

"This means that the equalization figures are not based upon the same data. The equalization figures for Pleasant Prairie, Somers and Kenosha are based on 1974 statistics while equalization figures for the rest of the county are based on 100 per cent assessments.

"This procedure is akin to trying to compare apples to oranges and violates the basic concept that taxation must be based upon the same facts secured at the same time an assessment is made," Godfrey said.

He said that at the Oct. 8 meeting in Kenosha, the supervisor of assessments explained various factors that he used in gathering statistical data. It is significant to note that when a complete reassessment has been done and the assessment data is compared to the statistical data, the department statistics are off by more than 20 per cent on the average.

"IF WE APPLY the 20 per cent error to the equalized 1975 figures for Pleasant Prairie, Somers and City of Kenosha, their 1975 recommended values would be as follows: Pleasant Prairie, \$206,953,000; Somers, \$120,871,000 and Kenosha, \$1,088,758,000.

"This would make the county total \$1,798,526,000. This means that the share of county costs for the City of Kenosha should be 60 per cent instead of 57 per cent; Pleasant Prairie, 11.5 per cent instead of 10.9 per cent, and Somers, 6.7 per cent instead of 6.4 per cent.

"All other townships and villages' share of county expenses would then decrease accordingly," Godfrey said. He explained that the equalization figures determine the local

## County Assessment Opponents Gain A Little Time

Adoption of the state's recommended figures for equalized value was delayed at the County Board meeting, Oct. 21, as a result of Atty. Thomas Godfrey who stated that the data and the procedure to collect it are both erroneous.

Godfrey, of Elkhorn, is representing the Town of Randall and the Village of Silver Lake. He urges the county to appeal the state assessor's figures which were presented to the board Oct. 8.

Sup. Mark Starzyk, Powers Lake, moved to table the adoption and it was seconded by Sup. Fred Schmalfeldt of Silver Lake. The motion carried 15 to 11 with one absent.

Starzyk then moved to continue the consideration of the matter until Atty. Godfrey could meet with the Finance Committee. The clerk is to arrange a meeting which is to be held within two weeks.

Godfrey argues that appeal could gain the county millions in equalized value if assessments of the City of Kenosha, Somers and Pleasant Prairie were made. Godfrey said local reassessments, by the county assessor, raised values in municipalities west of I-94 but not in the three east of I-94.

The equalization figures for Somers, Pleasant Prairie and the City of Kenosha are based on 1974 assessments, Godfrey stated. The towns of Brighton and Paris and the villages of Paddock Lake and Silver Lake have been reassessed twice by the County Assessor while other county townships and villages have been assessed for the first time in 1975.

Equalization figures determine state aid. Godfrey argues that aid would be reduced in the three municipalities east of I-94 and increased in other areas of the county.

Robert Wood, state supervisor of assessments for this

district, said the county figures are uniform county-wide. Wood also said that the state's equalized values for Kenosha County municipalities have already been certified for state purposes.

Wood said that an appeal is provided for in the statutes, "but in my 23 years with the department I've never seen one."

The state is using these equalized figures to appropriate aid, shared taxes and for imposing the state forestry tax. Wood said.

The deadline for these figures is still weeks away. "The success of Mark Starzyk's motion demonstrates that the voice of the taxpayer living west of I-94 is at least being heard," Godfrey said.

### Local taxing accurate, claim

MILWAUKEE (UPI) — Shorewood Village Manager Shiril C. Abbey said the system of local taxing in Wisconsin is much more accurate than in states with countywide assessing.

Abbey said the U.S. Department of Commerce figures show Wisconsin is at the top in accuracy over states with countywide assessing.

Abbey's statements were based on the 1972 Census of Government publication put out by the Commerce Department.

## Seek to reach agreement on assessment formula

Kenosha County's impasse over equalized values for real estate and personal property may be resolved at a meeting of the County Board's finance committee next Wednesday at 7:30 p.m. in Room 101 with Atty. Thomas Godfrey, representing the Town of Randall and village of Silver Lake, and officials from the state Division of Property Assessments.

Godfrey obtained a delay in Board acceptance of the state's equalized value figures Tuesday night by charging improper procedures were used.

## Zablocki Opposes Taxing Plan

County Clerk Thomas E. Zablocki, a candidate for county executive, said that he was opposed to the countywide tax assessment proposal that is

pending before the County Board. Zablocki, in the first statement on issues that he has made, said: "The dangers of countywide assessment are

serious. As proposed, a change in the assessment procedure could actually set up another layer of bureaucracy."

When asked to clarify his position, Zablocki said it might be possible to develop a countywide assessment plan that would be acceptable to him.

He also said freeways should be completed where land has been acquired for right of way because inflation made delay costly. He said the Downtown Loop and the Airport Spur should be completed now.

He also said he was committed to creation of a unified paramedic program for Milwaukee County.

## Resolution Introduced To Appeal Assessment

(Kenosha) — Sup. Mark Starzyk of Powers Lake and Sup. Fred Schmalfeldt of Silver Lake have co-authored a resolution to appeal the equalized valuation and state assessment of Kenosha County.

At the county board meeting, Nov. 18, Starzyk charged that Kenosha County may be suffering from "inflated values" when compared with assessed values in the rest of the state.

Starzyk stated that the school aids, which are based on property values in each school district, are reduced as the local values go up.

The resolution was referred to the finance committee on a vote.

County assessor John Higgins objected to Schmalfeldt's statements that Silver Lake local taxes would be due due to the reassessment. Higgins said taxes in Silver Lake will increase because the village board increased the tax levy. He stated that taxes in the village will increase 15.9 per cent and not 33 per cent as has been reported.

## Assessment Transfer on Deck Again

Hopeful that some supervisor may have changed his mind, proponents of countywide tax assessment will make another try next month to get County Board approval of the proposal.

Supervisor Emil M. Stanislawski, chairman of the board's Finance Committee, said Friday that he had put the long dormant issue on the agenda of the committee's Dec. 4 meeting at the urging of

several supervisors and city officials.

The assessment resolution, sponsored by Supervisors William E. Meaux, Terrance L. Pitts and Gerald D. Engel, calls for transfer of the assessment function from the local municipalities to the county. A 60% majority — 15 votes — is needed for passage.

The last time the issue was voted on by the board, on May 30, 1974, 13 supervisors favored the transfer, 12 opposed

One reason for reviving the issue is that one supervisor who voted against the plan, John J. Valenti, announced two months ago that he had changed his position after polling his constituents and finding that most of them wanted countywide assessment.

Valenti was one of five supervisors representing both city and suburban areas who voted against the proposal. Suburban officials have opposed the proposed transfer.

Mayor Maier and other City of Milwaukee officials have pushed hard for it.

Stanislawski said he believed that with the spring elections in the offing there was a possibility that some supervisors with split districts would reconsider their position.

The 1975 budget contains \$250,000 to cover the initial costs of a countywide assessment system. This money will be carried over into 1976, Stanislawski said.

103

which this week by Thomas Godfrey of Godfrey, Neshek, Worth and Howarth, the Elkhorn law firm retained by Randall Township and Village of Silver Lake.

The County Board's finance committee will meet with Godfrey Wednesday at 7:30 p.m. at the courthouse to hear his objections.

Godfrey cited the major impact of the 1975 equalized values in areas of state aid to school districts and shared tax allocations to municipalities with a smaller impact in the sharing of state and vocational charges.

He said reduction in the equalization totals would benefit the individual school districts by an increase in state aids.

In a letter sent to town chairmen and village presidents in Kenosha County west of I-94, he said:

"There are two objections which must be made — one, to the county assessments, which is made by the County Board, and the other to the state assessments made by the Department of Revenue."

Written objections to the 1975 equalized values on behalf of Randall and Silver Lake were twofold: The procedure followed and the data which was submitted for approval by the County Board. The procedural objections raised concern the provisions of Chapter 70.99 and Chapter 73.05.

**GODFREY CONTENDS** that since the county assessor has not completed his assessment of all property in Kenosha County, the provisions of 70.99, which requires him to meet with the County Board do not apply.

He cites Chapter 73.04 which provides for the supervisor of assessments of the Department of Revenue to meet with the equalization committee no later than the first Monday in October of each year.

"This procedure was not followed since the first Monday in October fell on the 6th and the equalization meeting was held Oct. 8," he said.

He stated that the supervisor of assessments must review the assessor's evaluation of the property in the county to determine whether the assessed valuations are to be referred to the Department of Revenue for approval before the values are submitted by the board of review to the County Board.

"At the board of equalization committee meeting, no consideration was given to the assessor's valuation. The supervisor of assessment merely presented his statistical data to the committee. No approval of the Department of Revenue was attached to it, and no approval of the Department of Revenue is before the County Board to aid in its decision. For this further reason, these figures may not be considered," Godfrey stated.

the County assessor to bear more than their proper share of the tax burden as well as suffer a decrease in shared revenues and state aids.

Godfrey said Pleasant Prairie, Somers and City of Kenosha have not been reassessed under the county assessor system. He said Brighton, and Paris Townships and Villages of Paddock Lake and Silver Lake have been reassessed twice by the county assessor, and the other townships and village assessed for the first time in 1975.

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"This procedure is akin to trying to compare apples to oranges and violates the basic concept that taxation must be based upon the same facts secured at the same time an assessment is made," Godfrey said.

He said that at the Oct. 8 meeting in Kenosha, the supervisor of assessments explained various factors that he used in gathering statistical data. It is significant to note that when a complete reassessment has been done and the assessment data is compared to the statistical data, the department statistics are off by more than 20 per cent on the average.

**"IF WE APPLY** the 20 per cent error to the equalized 1975 figures for Pleasant Prairie, Somers and City of Kenosha, their 1975 recommended values would be as follows: Pleasant Prairie, \$206,953,000; Somers, \$120,871,000 and Kenosha, \$1,088,758,000.

"This would make the county total \$1,798,926,000. This means that the share of county costs for the City of Kenosha should be 60 per cent instead of 57 per cent; Pleasant Prairie, 11.5 per cent instead of 10.9 per cent and Somers, 6.7 per cent instead of 6.4 per cent."

"All other townships' and villages' share of county expenses would then decrease accordingly," Godfrey said.

He explained that the equalization figures determine the local municipality's share of state aids and shared taxes. He said their share of these items would be reduced for the City of Kenosha, Pleasant Prairie and Somers while each of the other townships' and villages' share

absent.

Starzyk then moved to continue the consideration of the matter until Atty. Godfrey could meet with the Finance Committee. The clerk is to arrange a meeting which is to be held within two weeks.

Godfrey argues that appeal could gain the county millions in equalized value if assessments of the City of Kenosha, Somers and Pleasant Prairie were made. Godfrey said local reassessments, by the county assessor, raised values in municipalities west of I-94 but not in the three east of I-94.

The equalization figures for Somers, Pleasant Prairie and the City of Kenosha are based on 1974 assessments, Godfrey stated. The towns of Brighton and Paris and the villages of Paddock Lake and Silver Lake have been reassessed twice by the County Assessor while other county townships and villages have been assessed for the first time in 1975.

Equalization figures determine state aid. Godfrey argues that aid would be reduced in the three municipalities east of I-94 and increased in other areas of the county.

Robert Wood, state supervisor of assessments for this

## Seek to reach agreement on assessment formula

Kenosha County's impasse over equalized values for real estate and personal property may be resolved at a meeting of the County Board's finance committee next Wednesday at 7:30 p.m. in Room 101 with Atty. Thomas Godfrey, representing the Town of Randall and village of Silver Lake, and officials from the state Division of Property Assessments.

Godfrey obtained a delay in Board acceptance of the state's equalized value figures Tuesday night by charging improper procedures were used.

Starzyk stated that the school aids, which are based on property values in each school district, are reduced as the local values go up.

The resolution was referred to the finance committee on a voice vote.

County assessor John Higgins objected to Schmalfeldt's statements that Silver Lake local taxes would be up due to the reassessment. Higgins said taxes in Silver Lake will increase because the village board increased the tax levy. He stated that taxes in the village will increase 15.9 per cent and not 33 per cent as has been reported.

Hopeful that some supervisor may have changed his mind, proponents of county-wide tax assessment will make another try next month to get County Board approval of the proposal.

Supervisor Emil M. Stanislawski, chairman of the board's Finance Committee, said Friday that he had put the long dormant issue on the agenda of the committee's Dec. 4 meeting at the urging of

several supervisors and city officials.

The assessment resolution, sponsored by Supervisors William E. Meaux, Terrance L. Pitts and Gerald D. Engel, calls for transfer of the assessment function from the local municipalities to the county. A 60% majority — 15 votes — is needed for passage.

The last time the issue was voted on by the board, on May 30, 1974, 13 supervisors favored the transfer, 12 opposed it.

that the voice of the taxpayer living west of I-94 is at least being heard," Godfrey said.

## Local taxing accurate, claim

MILWAUKEE (UPI) — Shorewood Village Manager Shirl C. Abbey said the system of local taxing in Wisconsin is much more accurate than in states with countywide assessing.

Abbey said the U.S. Department of Commerce figures show Wisconsin is at the top in accuracy over states with countywide assessing.

Abbey's statements were based on the 1972 Census of Government publication put out by the Commerce Department.

## Zablocki Opposes Taxing Plan

County Clerk Thomas E. Zablocki, a candidate for county executive, said that he was opposed to the countywide tax assessment proposal that is

## Resolution Introduced To Appeal Assessment

(Kenosha) — Sup. Mark Starzyk of Powers Lake and Sup. Fred Schmalfeldt of Silver Lake have co-authored a resolution to appeal the equalized valuation and state assessment of Kenosha County.

At the county board meeting, Nov. 18, Starzyk charged that Kenosha County may be suffering from "inflated values" when compared with assessed values in the rest of the state.

Starzyk stated that the school aids, which are based on property values in each school district, are reduced as the local values go up.

The resolution was referred to the finance committee on a voice vote.

County assessor John Higgins objected to Schmalfeldt's statements that Silver Lake local taxes would be up due to the reassessment. Higgins said taxes in Silver Lake will increase because the village board increased the tax levy. He stated that taxes in the village will increase 15.9 per cent and not 33 per cent as has been reported.

serious. As proposed, a change in the assessment procedure could actually set up another layer of bureaucracy."

When asked to clarify his position, Zablocki said it might be possible to develop a countywide assessment plan that would be acceptable to him.

He also said freeways should be completed where land has been acquired for right of way because inflation made delay costly. He said the Downtown Loop and the Airport Spur should be completed now.

He also said he was committed to creation of a unified paramedic program for Milwaukee County.

## Assessment Transfer on Deck Again

One reason for reviving the issue is that one supervisor who voted against the plan, John J. Valenti, announced two months ago that he had changed his position after polling his constituents and finding that most of them wanted countywide assessment.

Valenti was one of five supervisors representing both city and suburban areas who voted against the proposal. Suburban officials have opposed the proposed transfer.

Mayor Mater and other City of Milwaukee officials have pushed hard for it.

Stanislawski said he believed that with the spring elections in the offing there was a possibility that some supervisors with split districts would reconsider their position.

The 1975 budget contains \$250,000 to cover the initial costs of a countywide assessment system. This money will be carried over into 1976, Stanislawski said.

701

## County value under fire

By JIM MEYERS  
Staff Writer

The new county assessor's system is doing too good a job, it appeared from criticisms made at Tuesday night's County Board meeting. Sup. Mark Starzyk of Silver Lake raised the issue when he charged that Kenosha County may be suffering from what he called "inflated values" when compared with assessed values in the rest of the state.

Starzyk said that state school aids, which are based on property values in each

school district, are reduced as the local values go up.

Starzyk's answer is to ask the County Board to protest the Kenosha County values.

His resolution, co-authored by Sup. Fred Schmalfeldt of Silver Lake, was referred to the finance committee — which is also the equalization committee — on a voice vote.

A report will be made to the Board by finance at the special budget adoption meeting set for Tuesday, Nov. 25.

Sup. Richard Lindgren said he "can't agree with Starzyk's and Schmalfeldt's

logic."

Lindgren said it makes no difference what the local assessor uses as an assessment ratio as long as it is applied fairly to all property in a community.

By state law, assessors are to assess properties as close to 100 per cent of market value as possible each year.

Lindgren said the ratio could be 50 per cent or 200 per cent, it would have no effect on how much taxes are paid either locally or on a countywide or state-apportioned basis.

Lindgren said the state "equalizes" all values, bringing them to 100 per cent of market value regardless of what local assessors do.

County Assessor John Higgins said the county tax rate for municipalities west of I-94 comes to \$3.41 per thousand dollars of assessed

value, but the rate for city property owners will be about twice that since the city is assessed at about 50 per cent of market value.

Either way, Higgins said, property owners will be paying the same per thousand of real or market value regardless of where they live in the county.

Higgins also objected to a report in the *Kenosha News* Tuesday which said property values in Silver Lake went up 33 per cent this year in the reassessment.

"That is totally and absolutely false," Higgins said. "The total average increase is 15.9 per cent."

Higgins also objected to a statement by Schmalfeldt that Silver Lake local taxes would be up due to the reassessment.

Taxes will be up in Silver Lake because the village board has increased the tax levy, Higgins said.

## County taxpayers to support proposal on county assessor

SILVER LAKE — A group of taxpayers from Silver Lake and Randall Township plan to appear in Madison Monday to speak at a legislative hearing on Assembly Bill 1061.

The proposal would delay the use of assessed property values until the entire district has been reassessed. It would postpone any further reassessment in townships and villages by the county assessor until the entire county is physically assessed.

Kenosha County is the only county in Wisconsin to adopt the countywide assessor system. There has been considerable controversy over the reassessment of smaller municipalities before the assessment of City of Kenosha was completed by the county assessor's office.

The bill was introduced jointly by State Reps. Russell Olson, Bassett; George Molinaro, Kenosha; Eugene Dorff, Kenosha; Lyman Anderson, Oregon; Frederick Schroeder, Trenton; James Lewis, Barton; Bernard Lewison, Viroqua; Lawrence Day, Eland, and Harry Snyder, Oconomowoc.

The bill states: "In making the first assessment of any city, town or village, the county assessor shall equalize the assessment of property within each taxation district; thereafter he shall revalue each year as many taxation districts under his jurisdiction within such county as his available staff will permit so as to bring and maintain each such taxation district at a full value assessment."

"Such revaluation of each taxation district shall not take effect until each taxation district under the jurisdiction of the county assessor has been revalued."

It is the last paragraph that taxpayers in Silver Lake and Randall Township have been seeking to put into effect since their municipalities were among three communities to be reassessed when the county assessor system was adopted.

Taxpayers in those municipalities argued that reassessment of some of the municipalities is discriminatory and results in a loss in state shared taxes and state aids to the school districts because of the higher valuation placed on property.

## County board decision

### Assessor to have

The county assessor's office will have a chief appraiser position this month, although the post won't pay any more than an appraiser position — for now.

The County Board acted to create and fill the post after Sup. Bernard McAleer, finance chairman, said the state requires the

position as a condition for reimbursement.

Sup. Walter Johnson said that McAleer's procedure in adding the new item to Tuesday night's County Board agenda was unorthodox.

"But we are gambling some \$350,000 in money that could be lost in state reimbursements," Johnson said,

"so a little more may be justified."

Personnel chief Hollister had to move because of negotiations with new contractors to preserve the position until contract signed.

After a recess, the potentially

## Definition wipes out farms

By BERNARD BRENNER

UPI FARM EDITOR  
WASHINGTON (UPI) — Government statisticians have come up with a new definition of a farm that may sweep about half a million small farms off federal records.

Precisely how many farms will be dropped from the Agriculture Department and the Census Bureau lists will be determined after census officials report the results of their 1974 census of agriculture. Some Agriculture Department experts, however, believe the cut will amount to about 16 to 20 per cent of the 2.8 million farms listed in their

records as in operation this year.

**Must sell \$1000**  
Agriculture Department officials said the new farm definition that has been adopted by that agency and the Census Bureau will count as farms only places that sell, or normally expect to sell, \$1,000 or more worth of farm products per year. The old definition, which had been used since the late 1950's, classified as a farm "any place under 10 acres with annual sales of \$250 or more of agricultural goods, or any place of 10 acres or more selling \$50 or more."

The change will make little, if any difference, in

public reports on total farm income. The farms being dropped out of the count take in less than half of one per cent of total farm income.

**Per-farm increase**  
There may be a sharp difference, however, in the future economic image of the average American farm. With hundreds of thousands of low-income farms dropped out of the statistics, per-farm income reports will increase.

On the basis of existing farm counts, for example, the Agriculture Department estimated average farm income in 1974 at \$9,789 per farm. But if 500,000 low-income farms were dropped

from the 1974 calculations, per-farm income would rise 21.5 per cent to \$11,888.

The new system of counting farms could have a political effect, some government experts said privately. Reducing the total number of farms might weaken the already diminished political influence of farmers on Capitol Hill.

Officials said the new definition will "better reflect today's agriculture" by combing out of the farm statistics many places which are primarily rural homes rather than a part of commercial agriculture. In addition, they said, new classes of farms are being revised to present a better

picture of modern conditions.

**Primary farms**  
The new classes will include "primary farms" where the operator spends at least half his work-time on the farm, or one operated by a corporation which gets at least half its income from farming.

Other classes will include part-time farms operated by people who spend less than half their work-time in farming; business-associated farms operated by corporations which get less than half their income from agriculture; and "abnormal" farms operated by institutions like schools or as an experimental farm.

105

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The County Board acted to create and fill the post after Sup. Bernard McAleer, finance chairman, said the state requires the

position as a condition for reimbursement.

Sup. Walter Johnson said that McAleer's procedure in adding the new item to Tuesday night's County Board agenda was unorthodox.

"But we are gambling some \$350,000 in money that could be lost in state reimbursements," Johnson said,

"so a little unorthodoxy may be justified."

Personnel chairman Earl Hollister had opposed the move because of current negotiations with employees for new contracts, and a desire to preserve the status quo until contracts are signed.

After a recess to explain the potentially costly posi-

tion a delay would put the county in, Hollister agreed to creating the post.

At the same time, however, the amended motion removes one technician job from the assessor's office.

The technician post will probably be filled as soon as labor contracts for 1976 are settled.

Hollister said that a mediation session is set with county employees for Thursday, and that he has hopes of a settlement before contracts expire December 31.

So far, Hollister said, county unions had dropped their demand for a \$1 an hour increase to 80-cents an hour, but are still asking for cost of living, longevity, and more casual days off each year.

One of the major hangups, Hollister said, is a contract provision negotiated last year that permits employees to take casual days with only a half-hour's notice before their shift starts.

The county, Hollister said, wants at least a 48-hour notice. He said Institution staffing has been hurt when two or more persons are able to take a day off with no time for the county to get replacements for patient care.

So far the county is offering about six per cent in pay increases.

In other personnel actions, delayed hiring replacements for the Sheriff's department and the assessor's office were okayed — again until contracts are signed.

Deputy Robert Jahns, 47, of Twin Lakes, will go on disability retirement for a bad back and hips on Jan. 5, and appraiser Jeffery Krueger has resigned effective Dec. 26 from the assessor's office.

The Board okayed a \$1,154 annual raise for Veterans Service Officer Calvin Hewitt effective Jan. 1. The move permits the county to get a \$3,000 reimbursement from the state towards his salary.

A condition of the raise is that the average \$2.60 a day he has been receiving in mileage allowance to travel from home to office and back is eliminated.

The present annual salary is \$12,478 plus the mileage, the new pay will be \$13,632 without the mileage.

106

# County tax rates compared

By JAMES ROHDE and BARBARA COLICKI  
For the first time in Kenosha County history, it is possible to draw an easy comparison of property tax rates among the communities west of I-94.

Reassessment of the townships and villages in western Kenosha County was completed last year bringing all properties to 100 per cent of the estimated market value. Now a Brighton taxpayer, for example, can compare his rate of \$17.61 to that of a Twin Lakes homeowner who pays \$20.04 without having to compute the per cent of value at which each community is assessed.

Communities east of I-94 — Kenosha, Pleasant Prairie and Somers — are in the process of being reassessed, so a comparison is more complicated. Kenosha

presently assesses at 57.5 per cent of market value; Pleasant Prairie at 49.62 per cent and Somers at 52.08 per cent.

For comparison purposes, the clerks in each of the three municipalities estimated what their local tax rate would be if their municipalities were brought to full market value. Those rates were: Kenosha, \$24.52 per thousand dollars of assessed value; Pleasant Prairie, \$16.75 per thousand and Somers, \$15.91 per thousand.

On that basis, taxes on a \$30,000 house, for example, would be \$735.60 in Kenosha, \$502.50 in Pleasant Prairie, \$477.30 in Somers, \$528.30 in Brighton and \$601.20 in Twin Lakes.

The highest rate for local services — \$17.16 for each thousand dollars of assessed value — is paid by City of

Kenosha residents. This includes \$1.62 for the Gilbert M. Simmons Library; 21 cents for the museum and \$15.33 for city operations such as police and fire protection, streets, streetlighting, garbage collection, parks and the many other services the city provides.

Twin Lakes imposes a \$4.90 local levy which is used to maintain the village police force, provide fire protection, street lighting and other services. Twin Lakes has the only full-time local police force in Kenosha County outside the city.

Paddock Lake levies \$2.23 and Silver Lake levies \$4.62 for village operations.

Wheatland Township allocates all of its local levy, 29 cents per thousand, to the operation of its fire department.

Bristol Township levies 50 cents per thousand towards town operations.

The other townships — Somers, Pleasant Prairie,

Paris, Brighton, Salem and Randall — do not levy a local tax.

These municipalities rely primarily on the \$35 per capita returned to them from state income taxes. Of this amount, \$5.68 goes to the county leaving \$29.32 for the local government.

The Paris Town Board voted to pay the state levy for town residents this year out of township funds.

Somers Township applied \$1.99 per thousand from township funds toward the county levy reducing that figure from \$6.53 to \$4.52 for its residents.

The following chart, compiled from figures supplied by the municipal clerks, shows net tax rates figured to the nearest penny.

Individual special assessments such as assessments for sewer lines, sanitary districts, street lighting, street paving or weed cutting, are not listed but will affect a taxpayer's total tax.

Kenosha, Pleasant Prairie and Somers are shown with a single rate for the Unified School District levy.

West of I-94, however, there are 10 grade school and two high school districts, all with different tax levies. These school districts crisscross town lines so that residents will not necessarily pay the same tax even though they live in the same town or village.

Paris Township, for example, has two rates — one for homeowners in the Paris Grade School and Central High School District and one for taxpayers in the Union Grove Grade and Union Grove High School District which lies partly in Racine County.

Salem has six possible rates because of the combination of school districts.

These combinations are listed in the accompanying chart.

## Comparison rates

The City of Kenosha, Pleasant Prairie and Somers Townships have not been reappraised and brought to 100 per cent of market value. (Reappraisal is underway and expected to be completed later this year.)

For comparison purposes, the chart below lists the net tax rate based on the current assessed value and the estimated net rate if the property were brought to 100 per cent of market value as has been done in the communities west of I-94.

| Municipality     | Assessed Rate Per \$1,000 | Estimated Full Value Rate |
|------------------|---------------------------|---------------------------|
| City of Kenosha  | \$42.29                   | \$24.52                   |
| Pleasant Prairie | 33.77                     | 16.75                     |
| Somers           | 30.55                     | 15.91                     |

107

**Municipalities west of I-94**

| Municipality      | Local  | Grade  | High | GTI  | County | State  | Gross   | Less   | Net Tax |
|-------------------|--------|--------|------|------|--------|--------|---------|--------|---------|
|                   | School | School |      |      |        |        | Tax     | State  | Per     |
|                   |        |        |      |      |        |        |         | Credit | \$1,000 |
| Brighton Twp..... | \$ 0   | 9.98   | 4.31 | 1.03 | 3.42   | \$.20  | \$18.94 | 1.33   | \$17.61 |
| Brighton Grade    |        |        |      |      |        |        |         |        |         |
| Central High      |        |        |      |      |        |        |         |        |         |
| Brighton Twp..... | 0      | 8.69   | 4.31 | 1.03 | 3.42   | .20    | 17.65   | 1.33   | 16.32   |
| Wheatland Grade   |        |        |      |      |        |        |         |        |         |
| Central High      |        |        |      |      |        |        |         |        |         |
| Brighton Twp..... | 0      | 9.98   | 6.27 | 1.03 | 3.42   | .20    | 20.90   | 1.33   | 19.57   |
| Brighton Grade    |        |        |      |      |        |        |         |        |         |
| Union Grove High  |        |        |      |      |        |        |         |        |         |
| Bristol Twp.....  | .50    | 9.69   | 3.81 | .92  | 3.03   | .18    | 18.12   | 1.95   | 16.17   |
| Bristol Grade     |        |        |      |      |        |        |         |        |         |
| Central High      |        |        |      |      |        |        |         |        |         |
| Bristol Twp.....  | .50    | 9.40   | 3.81 | .92  | 3.03   | .18    | 17.82   | 1.95   | 15.87   |
| Salem Grade       |        |        |      |      |        |        |         |        |         |
| Central High      |        |        |      |      |        |        |         |        |         |
| Bristol Twp.....  | .50    | 9.16   | 3.81 | .92  | 3.03   | .18    | 17.58   | 1.95   | 15.63   |
| Paris Grade       |        |        |      |      |        |        |         |        |         |
| Central High      |        |        |      |      |        |        |         |        |         |
| Paddock Lake..... | 2.23   | 10.86  | 4.31 | 1.03 | 3.42   | .20    | 21.86   | 3.99   | 17.85   |
| Salem Grade       |        |        |      |      |        |        |         |        |         |
| Central High      |        |        |      |      |        |        |         |        |         |
| Paris Twp.....    | 0      | 10.86  | 4.31 | 1.03 | 1.76   | 0>(*1) | 17.96   | .85    | 17.11   |
| Paris Grade       |        |        |      |      |        |        |         |        |         |
| Central High      |        |        |      |      |        |        |         |        |         |
| Paris Twp.....    | 0      | 11.06  | 6.27 | 1.03 | 2.41   | 0>(*1) | 20.77   | .85    | 19.92   |
| Union Grove Grade |        |        |      |      |        |        |         |        |         |
| Union Grove High  |        |        |      |      |        |        |         |        |         |
| Randall Twp.....  | 0      | 9.59   | 4.79 | 1.03 | 3.43   | .20    | 19.04   | 1.79   | 17.25   |
| Randall Grade     |        |        |      |      |        |        |         |        |         |
| Wilmot High       |        |        |      |      |        |        |         |        |         |
| Randall Twp.....  | 0      | 9.41   | 4.79 | 1.03 | 3.43   | .20    | 18.86   | 1.79   | 17.07   |
| Wilmot Grade      |        |        |      |      |        |        |         |        |         |
| Wilmot High       |        |        |      |      |        |        |         |        |         |
| Randall Twp.....  | 0      | 8.69   | 4.79 | 1.03 | 3.43   | .20    | 18.14   | 1.79   | 16.35   |
| Wheatland Grade   |        |        |      |      |        |        |         |        |         |
| Wilmot High       |        |        |      |      |        |        |         |        |         |
| Silver Lake.....  | 4.62   | 10.81  | 4.80 | 1.03 | 3.39   | .20    | 24.85   | 4.90   | 19.95   |
| Riverview Grade   |        |        |      |      |        |        |         |        |         |
| Wilmot High       |        |        |      |      |        |        |         |        |         |
| Salem Twp.....    | 0      | 11.99  | 4.79 | 1.03 | 3.39   | .20    | 21.41   | 2.78   | 18.63   |
| Trevor Grade      |        |        |      |      |        |        |         |        |         |
| Wilmot High       |        |        |      |      |        |        |         |        |         |

**Municipalities west of I-94**

| Municipality       | Local  | Grade  | High | GTI  | County | State | Gross | Less   | Net Tax   |
|--------------------|--------|--------|------|------|--------|-------|-------|--------|-----------|
|                    | School | School |      |      |        |       | Tax   | State  | Per       |
|                    |        |        |      |      |        |       |       | Credit | \$1,000   |
| Salem Twp.....     | 0      | 10.78  | 4.79 | 1.03 | 3.39   | .20   | 20.19 | 2.78   | 17.41     |
| Riverview Grade    |        |        |      |      |        |       |       |        |           |
| Wilmot High        |        |        |      |      |        |       |       |        |           |
| Salem Twp.....     | 0      | 10.66  | 4.79 | 1.03 | 3.39   | .20   | 20.08 | 2.78   | 17.30     |
| Salem Grade        |        |        |      |      |        |       |       |        |           |
| Wilmot High        |        |        |      |      |        |       |       |        |           |
| Salem Twp.....     | 0      | 10.66  | 4.31 | 1.03 | 3.39   | .20   | 19.59 | 2.78   | 16.81     |
| Salem Grade        |        |        |      |      |        |       |       |        |           |
| Central High       |        |        |      |      |        |       |       |        |           |
| Salem Twp.....     | 0      | 9.41   | 4.79 | 1.03 | 3.39   | .20   | 18.82 | 2.78   | 16.04     |
| Wilmot Grade       |        |        |      |      |        |       |       |        |           |
| Wilmot High        |        |        |      |      |        |       |       |        |           |
| Salem Twp.....     | 0      | 8.71   | 4.79 | 1.03 | 3.39   | .20   | 18.13 | 2.78   | 15.35     |
| Wheatland Grade    |        |        |      |      |        |       |       |        |           |
| Wilmot High        |        |        |      |      |        |       |       |        |           |
| Twin Lakes.....    | 4.90   | 9.59   | 4.79 | 1.03 | 3.43   | .20   | 23.94 | 3.90   | 20.04(*2) |
| Randall Grade      |        |        |      |      |        |       |       |        |           |
| Wilmot High        |        |        |      |      |        |       |       |        |           |
| Twin Lakes.....    | 4.90   | 10.34  | 4.79 | 1.03 | 3.43   | .20   | 24.68 | 3.90   | 20.78(*2) |
| Lakewood Grade     |        |        |      |      |        |       |       |        |           |
| Wilmot High        |        |        |      |      |        |       |       |        |           |
| Wheatland Twp..... | .29    | 8.69   | 4.80 | 1.03 | 3.39   | .20   | 18.40 | 2.16   | 16.24     |
| Wheatland Grade    |        |        |      |      |        |       |       |        |           |
| Wilmot High        |        |        |      |      |        |       |       |        |           |
| Wheatland Twp..... | .29    | 8.69   | 4.31 | 1.03 | 3.39   | .20   | 17.91 | 2.16   | 15.75     |
| Wheatland Grade    |        |        |      |      |        |       |       |        |           |
| Central High       |        |        |      |      |        |       |       |        |           |

**Municipalities east of I-94**

| Municipality         | Local     | School  | GTI    | County   | State  | Gross   | Less   | Net Tax |
|----------------------|-----------|---------|--------|----------|--------|---------|--------|---------|
|                      |           |         |        |          |        | Tax     | State  | Per     |
|                      |           |         |        |          |        |         | Credit | \$1,000 |
| Pl. Prairie Twp..... | \$ 0      | \$28.22 | \$2.08 | \$6.98   | \$4.00 | \$37.68 | 3.91   | \$33.77 |
| Unifed Dist.         |           |         |        |          |        |         |        |         |
| Somers Twp.....      | 0         | 26.89   | 1.98   | 4.52(*3) | .38    | 33.77   | 3.22   | 30.55   |
| Unifed Dist.         |           |         |        |          |        |         |        |         |
| City of Kenosha..... | 17.16(*4) | 24.48   | 1.80   | 5.92     | .35    | 49.71   | 7.42   | 42.29   |
| Unifed Dist.         |           |         |        |          |        |         |        |         |

(\*1) - Paris Township paid the state levy out of township funds.  
 (\*2) - Total tax rate for Twin Lakes includes a 1 mill levy for the sanitary sewer district.  
 (\*3) - Somers Township paid \$1.99 per thousand towards the county levy reducing it from \$6.51 to \$4.52.  
 (\*4) - Includes \$1.62 for the library, 21 cents for the museum and \$15.33 for city operation.

108

## This week, County catches up with absent-minded taxpayers

The County Board Finance Committee, the county assessor and the county clerk will be visiting delinquent Kenosha County tax properties Wednesday to appraise them for sale.

According to Walter Johnson, chairman of the County Board Finance Committee, once a selling price has been set, the properties will be offered for sale to the public.

"At that time, the delinquent property owner has the right to buy back his property," Johnson said.

Johnson also said the Finance Committee, the county assessor and the board chairman will be meeting with Glen Holmes, from the state Department of Assessment and Taxation, Wednesday night to discuss the countywide assessment.

The state assessment program requires that land be assessed in four-year cycles. The countywide assessment in Kenosha is to be completed in 1977. However, Johnson said the rate of assessments in Kenosha County will have to be accelerated to meet this deadline.

All property in Kenosha is assessed at 100 per cent

market value, according to Johnson. With the hiring of a county assessor to assess all property in Kenosha County, values placed on the land "are more equitable," he said.

"Previously, the state has assessed property in Kenosha County at varying rates. The state doesn't equalize," Johnson said.

Johnson said the 100 per cent assessment rate is no

cause for concern.

"The assessment base for pro-rating taxes, whether it is 50 per cent or 100 per cent, doesn't change the effect of taxes," Johnson said. "What's important is that everyone is assessed equally."

He said an increase in assessment does not mean an overall increase in taxes. "The real estate tax depends on the cost of running

the city and county government," he said.

Wheatland residents recently protested the increase in their assessment rate.

But Johnson said that Wheatland has previously been under-assessed. When the mistake was discovered, their assessment rate was raised to equalize it with that of surrounding areas.

## Reassessment behind schedule

By JIM MEYERS §-5-76  
Staff Writer

Kenosha County's reassessment program, scheduled to take four years to complete, is headed for the five-year mark unless something is done to speed up the process.

Glen Holmes, Madison, director of the Bureau of Property and Utility Taxes for the Department of Revenue, told the County Board's Finance Committee Wednesday night that one option is hiring eight temporary employees in the assessor's office.

Sup. Wayke Koessl, Board vice-chairman and Finance Committee member, said that finding eight good technicians for only a year's work would be difficult.

John Higgins, county assessor, was asked to examine other alternatives for getting the work done. They include hiring an outside firm and extensive use of overtime by the existing assessing staff.

Another possibility is letting the work slide behind a year, but Holmes said this would defeat a prime goal of the countywide assessing program — timely updates of property values to keep them as uniform as possible.

HOLMES SAID an outside appraiser might charge \$10 or more per parcel. With

the county some 10,000 parcels behind, the contract could cost \$100,000 or more, Holmes said. The state pays three-fourths the cost of Kenosha's assessing system, bringing local costs for an outside firm to near \$25,000 if this route is followed.

By statute, Kenosha is to equalize assessments to 100 per cent countywide the first year of the county assessor program, then re-assess the entire 54,000 parcels in the county to 100 per cent of market value in the next four years. The cycle is then repeated each four years.

Kenosha's deadline for completing the first four-year cycle is May 1, 1977. Higgins said that at the current rate the goal won't be met until May 1, 1978.

The entire county area west of I-94 is done, and the city of Kenosha will be done by next May 1, but all of Pleasant Prairie and Somers will not be done, Higgins said.

Higgins and Holmes noted that there will be no problems with apportioning taxes if there is a delay, but they said existing inequities in assessments within the two municipalities "will just be perpetuated another year."

The county could face a lawsuit if the work is not done on schedule, but Holmes said this would be unlikely. Holmes noted

that statutes require all property in the state to be assessed at 100 per cent of full market value and so far Kenosha is in the forefront towards reaching this goal.

THE ASSESSOR'S OFFICE is staffed to state standards, but Higgins and Holmes said there are several reasons why the work has fallen behind.

One is the loss of 23 work days during the countywide employe strike of last March. Another is a delay in filling a vacant appraiser spot on the staff. A third is an increase in the number of parcels in the county since the plan was first designed five years ago. A fourth is a quirk in the law, not taken into account when staffing levels were set, which requires the assessor to go back to each municipality each year and update assessments to 100 per cent by applying a formula based on an examination of recent sale prices.

Promised computer aids from the state, which would eliminate much hand work, have been delayed. That also contributed to the local office workload.

The alternatives will be examined at another meeting in a week or 10 days, according to Sup. Walter Johnson, finance chairman.

## Countywide revaluation underway

# Kenoshans bring assessment gripe

(EDITOR'S NOTE: The recent revaluation of all property east of I-94 in Kenosha County has raised assessments for many property owners. This story, the first in a three-part series, describes Kenosha County Board of Review hearings, designed to air challenges from property owners. Other stories will explore the criterion and methods used by county assessors, and the affect assessments will have on property taxes next year.)

By TOM LUECK  
Staff Writer

At Silver Lake Village Hall, five formidable looking men sat around the table wrinkling their brows. Mrs. Donald Johnson, no milquetoast herself, was passing out snapshots of her property.

The yard was flooded. She said it happens every year. Why then, she argued, should her land be assessed 33 percent higher this year than in 1975? Her house, with no basement, no central heating, and "just bare-boned essentials" had been assessed 18 percent higher.

She didn't like that either. Mrs. Johnson wanted the men at the table, the Kenosha County Board of Review, to make an adjustment in the property assessment delivered to her in July. She was one of more than 200 property owners who have challenged assessments in Brighton, Paddock Lake, Silver Lake and Twin Lakes.

The current revaluation of all property west of I-94 in Kenosha County has raised assessed values for many property owners between 20 and 54 percent.

Appointed by the chairman of the County Board, the Board of Review is authorized to make adjustments in individual cases. To date, at four separate hearings, few adjustments have been made.

Mrs. Johnson was the exception, not the rule.

LIKE ALL OTHERS, she was placed under oath and allowed 30 minutes to state her case. She didn't need that much time. The pictures showed the heart of the matter, she thought, and the assessment was just generally too high.

Afterwards, Board Chairman Leverett Leet, treasurer of Somers Township, turned to two staff assessors much like the judge in a civil suit asking for defense testimony.

Well, said one, the property was "all right — without any water" when it was visited in April. The other testified that a similar property in Silver Lake had received virtually the same assessment increase.

Cross examination from the board was handled by Otto Sprenger, Pleasant Prairie real estate broker. Would she sell her property for anything less than the assessor claimed it was worth?

Mrs. Johnson hesitated. "I'm no expert on real estate values," she told the broker. "I've lived there for 27 years, my children grew up there, and it has a lot of personal value for me."

She said she had no intentions of selling. The board deliberated the Johnson case later that afternoon. County assessors had not given enough weight to the

flooding problem, it decided. The photographs provided the key evidence, the assessor was guilty of a mistake, and an adjustment was justified.

The Johnson land was returned to its 1975 assessed value. No change was made in the new assessed value for the Johnson house.

"WE'RE HUMAN. We make mistakes occasionally, but it's up to the property owner to prove us wrong," said County Assessor John Higgins before the Silver Lake hearing.

At that point, after two hearings, he noted that little more than \$10,000 in assessed valuation had been "lost" through appeals to the Review Board. That's a very small fraction of the total valuation gained through the reassessment, he said.

Higgins added "I suppose I could brag about that." Leet acknowledged that the cards are stacked against property owners who challenge their assessments. "We can't afford to throw the whole reassessment off balance with small adjustments for individuals," he said, noting that adjustments made so far have been in cases where property owners could prove a "substantial mistake was made."

Many property owners have paid for private appraisals, and brought those appraisals to the board for consideration. He said that approach was advisable but said the professional appraiser must appear with his client to answer questions.

109

## First using new provision

# Kenosha: revaluation pace-setter

(Editor's note: This is the second in a three-part series on the current countywide revaluation. It describes the objective of the assessment, and the methods used by staff assessors. On Friday, the final story will describe how assessments are used to compute property taxes.)

By TOM LUECK  
Staff Writer

"I don't know of any other place in the state where they have done such a large area in such a short period of time," said John Higgins, county assessor.

The recent revaluation of property west of I-94, which has raised the assessed value of some land as much as 54 per cent, was the first half of a complete countywide project. The rest of the county, including the city of Kenosha, will be reassessed over the next 12 months.

Outside Kenosha County, municipal, township, and county officials are sizing up the ambitious local project. It is something they have the option of doing themselves.

And in the western half of the county, many property owners have viewed the revaluation with shock and confusion. More than 200 have already appeared at formal public hearings to protest their new assessments.

In 1973, Kenosha County was the first to seize upon newly amended state statutes which allow municipal and township assessing operations to be combined into one county office. So far, it is the only county have have adopted the system.

Gene Schulz, comptroller for the city of Kenosha, said the main objective of the countywide approach is to bring more "uniformity" into assessing procedures.

Most townships throughout the state are assessed by one part-time staff man, hired by the governing board, and "often working at low wages," he said. Under those circumstances, he said "it is possible for inequities to arise" from one jurisdiction to the other.

The countywide approach, with a full-time staff of professional assessors using the same methods in each township and municipality, should eliminate any inequities.

**LOCALLY, THE NEW SYSTEM** will also "bring everything up to 100 per cent of market value," he pointed out. Traditionally, property in Kenosha has been assessed at roughly 57 per cent of market value, while properties outside the city limits in Kenosha County have been assessed at levels as low as 20 per cent.

Assessments will remain at different levels until next year, when the revaluation of the county is completed. While the system as is "really makes no difference in terms of the amount of property taxes paid" — it is compensated for by varying mill rates or tax equations in each jurisdiction — "it will be easier for people to understand their assessment when everything is at 100 percent," he said.

For the moment, Higgins said there is considerable "misunderstanding" among property owners who received new assessments in July.

Last week, he explained the methods used by his staff.

All land is visited. "We check soil types, whether it is flat, marshy, has rocks, is buildable, and other factors which have to do with market value," he said.

The same is true with homes and other structures. Assessors measure all buildings, check them for structural soundness, and "use a standard checklist, prescribed by the state," he said.

With the basic objective of "assessing at market value," Higgins said "the thing we have to rely on most is sales information." His office has a complete file of all real estate transactions in the county over the last two years, and uses that data to computer "average increases that will be on line for each type of property."

The key is what he and other assessors term "the arm's length sale."

For example, he said the 54 per cent increase in assessed value of productive farm land in Wheatland township this year was computed largely on the basis of "what recent sales have proven that land is worth."

He said his staff has record of a dozen land sales in Wheatland last year, but only four of were considered representative, or "arm's length."

(Names and exact locations from sales records are held in strict confidence by the assessor's office, and were not revealed.)

**A 138 ACRE FARM** in Wheatland, which included a building, sold in October of 1975 for \$155,000. That, Higgins said, was considered an arm's length sale, or "a sale in which the land was sold on the open market, under no duress."

The current revaluation put the assessed value of land at 95 per cent of the price it sold for in 1975,

Another sale considered representative by assessors involved a 40 acre parcel — including 26 acres of marshland and 14 acres of productive crop land — which sold for \$17,500. The previous assessment on that property had been \$11,500, he said, and the revaluation assesses it at 92 per cent of the price it sold for last year.

The majority of land transactions recorded by his office in Wheatland over the last two years — those not considered representative — "by and large were sold for something less than the assessed value," Higgins said.

Some of those transactions involved land contracts, in which the buyer started paying for the property years back on the basis of past market values, or sales within a family. The assessor said sales within a family are "rarely representative."

On the other hand, he said a 20 acre parcel in Wheatland went for \$125,000 last year, and that transaction was "not given much weight because there could only have been unusual circumstances."

Higgins said the 54 per cent jump in assessed valuation for Wheatland farmland in one year came about because his office did not have adequate sales data in previous years. "We didn't have enough to go on before, and went in too low," he said.

"I know that a farmer is going to have a hard time making money on land assessed at \$1000 per acre, but the law doesn't say he has to make money," he said. "The only thing we can do is try to put the assessment as close to actual market value as possible."

"People should only be concerned that the assessment is accurate, that is not higher than what they could get if they sold the property or not higher than their neighbor who has the same type and size of property," he said.

As far as the Wheatland farmer who is facing a 54 per cent increase this year is concerned, Higgins said "he should just consider that he has gotten a break up until now."

## Farm group irate at assess

By MICHAEL PALECEK  
Staff Writer

**NEW MUNSTER** — About 75 area farmers filed the Wheatland town hall Wednesday night to get information and protest to area legislators and county and regional assessors over a 50 per cent hike in assessments of their farms this summer.

One farmer expressed concern over how the farmer was to stay in business if taxes continue to raise. He claimed that farmers will be taxed out of their livelihood, and questioned how America could continue to feed its people.

John Higgins, county assessor, stated, "We've heard the same thing all through the county."

He said the problem is that farmers buy and sell farm land at thousand dollar prices, driving up the assessment figures. It was

explained that assessment figures for agricultural lands are calculated by averaging all sales of farm land in the county each year and comparing this figure to the assessed value of those lands to arrive at a new assessment value.

"The problem," State Sen. John Maurer told the farmers, "was that Illinois people pay high prices for our farm land" and that land is purchased often for real estate investments.

The question of what the rural people can do to change the assessment program was raised.

One way would be to get the County Board to vote it out. When this point was raised, hecklers in the audience said the board was controlled by city interests.

Another possibility is to initiate a law suit. State Rep. Cloyd Porter of Racine

suggested a preferential treatment farms in which 75 per cent of the income would have to come from rural pursuits to qualify.

Porter stated that "we can't philosophy from Madison at this time that "there is not enough common Madison" to understand the plight farmer.

State Rep. Russell Olson of Bas suggested that the county might be broken into separate counties, one for east and one for the area west of the I-94.

Maurer added that the rural is "very little common characterist the city of Kenosha," implying that a serious idea. However, both are: have to vote by referendum on it Olson said this plan has been studied

## Tax Appeal Case Set For Friday

(Kenosha) — An informal conference between the Wisconsin Tax Appeals Commission and the principals in the appeal case against Kenosha County assessment (Silver Lake, Randall and Salem) will be held May 6 at 10 a.m. at the county courthouse.

110

## County catches up undervalued taxpayers

According to the hiring of a staff to assess property in Kenosha placed on the state's list of property at varying rates doesn't mean an overall increase in taxes. The 100 per cent rate is no

cause for concern. "The assessment base for pro-rating taxes, whether it is 50 per cent or 100 per cent, doesn't change the effect of taxes," Johnson said. "What's important is that everyone is assessed equally." He said an increase in assessment does not mean an overall increase in taxes. "The real estate tax depends on the cost of running

the city and county government," he said. Wheatland residents recently protested the increase in their assessment rate. But Johnson said that Wheatland has previously been under-assessed. When the mistake was discovered, their assessment rate was raised to equalize it with that of surrounding areas.

## Assessment behind schedule

By JIM MEYERS 8-5-76  
Staff Writer

County's reassessment program, which is to take four years to complete, is behind the five-year mark unless someone can speed up the process. James W. Madison, director of the Property and Utility Taxes for the Department of Revenue, told the County Finance Committee Wednesday that one option is hiring eight employees in the assessor's office. Mike Koessler, Board vice-chairman and Committee member, said that it might be difficult to find good technicians for only a few thousand dollars. Higgins, county assessor, was asked to look into other alternatives for getting the job done. They include hiring an outside firm and extensive use of overtime by the assessor's staff. The possibility is letting the work out to a year, but Holmes said this is not a prime goal of the countywide program — timely updates of values to keep them as uniform as

the county some 10,000 parcels behind, the contract could cost \$100,000 or more, Holmes said. The state pays three-fourths the cost of Kenosha's assessing system, bringing local costs for an outside firm to near \$25,000 if this route is followed.

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Kenosha's deadline for completing the first four-year cycle is May 1, 1977. Higgins said that at the current rate the goal won't be met until May 1, 1978.

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Promised computer aids from the state, which would eliminate much hand work, have been delayed. That also contributed to the local office workload.

The alternatives will be examined at another meeting in a week or 10 days, according to Sup. Walter Johnson, finance chairman.

## Valuation underway

# Homeowners bring assessment gripes to board

Some of all property assessments for a three-part Review hearing. Methods used by homeowners will have on

Appointed by the chairman of the County Board, the Board of Review is authorized to make adjustments in individual cases. To date, at four separate hearings, few adjustments have been made.

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flooding problem, it decided. The photographs provided the key evidence, the assessor was guilty of a mistake, and an adjustment was justified.

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Leet acknowledged that the cards are stacked against property owners who challenge their assessments. "We can't afford to throw the whole reassessment off balance with small adjustments for individuals," he said, noting that adjustments made so far have been in cases where property owners could prove a "substantial mistake was made."

Many property owners have paid for private appraisals, and brought those appraisals to the board for consideration. He said that approach was advisable but said the professional appraiser must appear with his client to answer questions.

Some property owners have brought their lawyers along for support, another advisable approach, he said.

But regardless of the pains undergone in preparation for review hearings, Leet agreed that most challengers have walked away disappointed.

"If you just think the assessment is too high, there probably won't be any adjustment made. A person has to have evidence that his property is not worth what the assessor says, possibly evidence that other similar properties were given less of an increase, and be able to prove it," he said.

In addition to Leet and Sprenger, the Board of Review is composed of John Larson, former assessor for Twin Lakes; Wendolyn Reiter, Brighton treasurer; and Frank Socha, Kenosha, former secretary of the Committee on Political Education (COPE) for UAW Local 72.

Next: What methods are used in revaluation? What criterion are used in determining assessments?

Photo by Jim Meyers

## County reassessment leaves taxpayer confused

Recent meetings in the western sections of Kenosha County, called to answer residents' questions about the countywide reassessment program, make it apparent that some taxpayers are uncertain as to the effect of the program, says state Sen. John Maurer.

At various times in the past, before Kenosha County adopted the countywide assessing approach, all property was assessed. Because of inflation and changing patterns of land use, a difference has developed between the assessed valuation of property and the real fair market value, Maurer notes.

This can and does vary from governmental unit to governmental unit. In one township, the property may be now listed at about 50 per cent of fair market value. In another area of the county it may be at 60 or 65 per cent.

This same pattern exists across the state. To keep residents in all areas of the state on an equal basis, the state revenue department brings all these varying assessment levels up to 100 per cent. This is called equalized valuation.

**THE COUNTY ASSESSOR** does not set the value of each individual community. That is done by the district director of assessments for the Department of Re-

venue, Robert Wood. His office studies all property sales in all seven counties in his district.

Based on the sales in each area, the office sets the value of each type of property or land. It is estimated that all property in the area must have risen similarly in value and a percentage increase is established which is applied to all property of that type in that governmental unit.

Maurer cited a hypothetical example. Farmer A owns 10 acres of farmland assessed a number of years ago at \$5,000. Land values have risen over the intervening years. The fair market value of his land is now \$10,000. Effectively, then, his land is still carried on the books assessed at 50 per cent of its real value.

Without reassessment, the figures for Farmer A's land and all the rest of the land in the township will be considered by the Department of Revenue's regional office at 50 per cent and an adjustment made to bring it up to an equalized value, at 100 per cent.

The mill rate will ultimately be set on the basis of the equalized value of all the property in that township or governmental unit.

Recently, however, the state Legislature passed a law requiring that all counties under county assessing must reassess property every four years. This, of course, is to prevent the assessed valuation from differ-

ing too greatly from the actual fair market value. Also, the state now requires that every piece of property in the county has to be maintained at 100 per cent of fair market value.

Now Farmer A's land is, as the law requires, reassessed to bring the figure up to 100 per cent of today's fair market value. Farmer A is horrified to see that his land is now assessed at \$10,000. That, he assumes, means his taxes will double too.

In fact, Maurer says, it means nothing of the kind. What has happened is that Farmer A is seeing the actual figures that would be used for tax purposes for the first time. For the first time in many years, Farmer A's assessed property valuation coincides with the equalized valuation.

Raising the assessment on Farmer A's property from \$5,000 to \$10,000 will not increase his taxes assuming his local elected officials did not increase spending in their jurisdiction, and assuming that his property has been fairly assessed, in accordance with his neighbors, over the past years.

In practice, with inflation, his local government may have to raise more taxes this year. And if so, the farmer's taxes will increase along with all other city, village and township residents in the county.

**IN PRACTICE**, unfortunately for

farmers, there is pressure on land prices because of alternative uses — for instance, agricultural land may be sold and subdivided for residential use, raising the value of all other land in the area. The farmer's taxes may rise because sales of land for non-farming uses have driven the value up. This hurts the farmer who wants to continue to farm his land.

Thus, the farmer's taxes may increase, but the causes are not related to the reassessment, Maurer said.

Those who are now anticipating higher tax bills because of an increase in their assessment are being premature in their judgment. And if, ultimately, their taxes do increase, the cause of this is not the countywide reassessment.

In time, the state requirements should promote property valuations that are more realistic, in that they will better reflect the real market value of property and provide for a more uniform assessing across the county.

Maurer believes county assessing could be done at the local level for less money; however, the Kenosha County board has adopted countywide assessing (which is 75 per cent state-paid) and it works well.

Maurer said, "I believe our county is probably one of the top counties in the state in terms of fair assessing for all property owners."

## County property values taking off

By JIM MEYERS  
Staff Writer

The construction boom in the suburbs continued its effect on the city of Kenosha during 1975.

The city lost ground once again to outlying townships as reflected in the recommended full property values presented to the County Board's finance committee Wednesday night.

All real and personal property in the city — which a few years ago was close to 70 per cent of the county's total — stands at only 56.6 per cent of the county's value in figures computed by the state for this year.

And although the county increased in value by more than \$147 million during 1975, the percentage increase was only half that of 1974.

Other interesting facts in the new statistical report:

- **County market value** (full, or equalized value of all real and personal property) increased 9.70 per cent for 1975, compared with an 18.33 per cent increase the previous year.

- **Real estate** was up 11.05 per cent, but was up 19.25 per cent the year before.

- **Personal property** values were up only .02 per cent compared with a 12.06 per cent increase the previous year, reflecting lowered merchants' stocks and

manufacturing inventories which are highly susceptible to the general state of the economy.

- **The value of cattle** had a strong comeback compared with what was termed a "horrendous" drop in last year's figures.

- **New construction** suffered in the seven county southeastern Wisconsin area, but Kenosha County added \$19.5 million in residential new construction this year, \$2.4 million more than a year earlier or 2.4 per cent more.

- **Although mercantile** new construction went on, it was 25 per cent less than a year earlier, for a 25 per cent drop.

- **Manufacturing** construction dropped more than 30 per cent.

- **Agricultural** construction is up over last year's figures by 45 per cent.

- **Total new construction** added to the county's tax rolls is \$29.8 million, but \$655,300 less than added in 1975 for a 2.15 per cent drop in new tax base.

The figures were presented by Robert Wood, Milwaukee, district supervisor of assessments for the state Department of Revenue.

The County Board's finance committee, sitting as the statutory equalization committee, will deliberate the figures and present a recommendation to the County Board for adoption.

The equalized value adopted by the County Board is used to apportion county taxes to the 12 coun-

Chart shows last year's equalized (full market) values for all properties in each municipality compared with the new figures recommended to the County Board by the state. The final columns

show how much of the county tax bill each municipality will have to raise and the change over that percentage from last year.

| Municipality         | 1975 Equalized Value   | 1976 Recommended Values | Increase over 1975   | % of County Value | Change over '75 |
|----------------------|------------------------|-------------------------|----------------------|-------------------|-----------------|
| City of Kenosha..... | \$871,006,680          | \$941,713,930           | \$70,707,250         | 56.638            | -.831           |
| V. Paddock Lake..... | \$21,004,200           | \$23,433,700            | \$2,429,500          | 1.409             | .023            |
| V. Silver Lake.....  | \$15,165,500           | \$16,271,300            | \$1,105,800          | 0.379             | -.022           |
| V. Twin Lakes.....   | \$63,114,910           | \$69,407,080            | \$6,292,170          | 4.174             | .010            |
| Brighton.....        | \$20,899,350           | \$24,994,500            | \$4,095,150          | 1.503             | .124            |
| Bristol.....         | \$61,049,800           | \$70,759,500            | \$9,709,700          | 4.256             | .228            |
| Paris.....           | \$32,710,300           | \$39,744,900            | \$7,034,600          | 2.390             | .232            |
| Pl. Prairie.....     | \$165,563,100          | \$183,623,260           | \$18,060,160         | 11.044            | .120            |
| Randall.....         | 47,098,200             | \$51,945,930            | \$4,847,730          | 3.124             | .016            |
| Salem.....           | \$88,458,630           | \$96,166,810            | \$7,708,180          | 5.784             | -.052           |
| Somers.....          | \$96,697,320           | \$105,258,800           | \$8,561,480          | 6.331             | -.349           |
| Wheatland.....       | \$32,843,190           | \$39,369,650            | \$6,526,460          | 2.368             | .201            |
| <b>TOTALS.....</b>   | <b>\$1,515,611,180</b> | <b>\$1,662,689,360</b>  | <b>\$147,078,180</b> | <b>100.000</b>    |                 |

ty municipalities.

This year, for the first time, the state's equalized value figures are exactly the same as the figures for assessed values computed by County Assessor John Higgins.

Higgins' figures and those from the state are identical for all areas west of I-94, but since Higgins has not revalued the area east of I-94 yet, the state computed its own values for the city, Pleasant Prairie and Somers.

Wood noted that his equalized values are based on values for calendar 1975, and do not reflect current values. He said the real estate market was depressed last year, accounting for the lowered values, but is "extremely hot" this year which will be reflected in

values to be presented a year from now.

Wood also said the big value increases came in open land and recreational areas last year, while residential values increased much more slowly.

"Open land (farmland or acreage) is under tremendous market pressure around the state," Wood said.

"Foreign money is paying \$1,200 an acre for continued farm use and is affecting the market.

"If you can get \$1,200 an acre for your 80-acre farm you aren't going to take \$800 no matter who says that's what it's worth," Wood said.

Clayton Wagner, Brighton town chairman, noted that a 52-acre farm sold for \$2,200 an acre recently, but it was

for a specialized purpose which included a pool and tennis court.

Wood said the sale would not affect surrounding values unless a pattern appeared to be developing.

Some rural officials were critical of Wood's figures being the same as those from Higgins. Wood said his department conducts its own statistical survey of sales "and we cannot dispute the figures from Mr. Higgins. He has done an excellent job."

"The evidence we have supports the assessor's figures for the areas west of I-94. Both the assessor and we are using the same sales data to analyze property values. How can anyone say we will come up with different figures?" Wood asked.

112

## Disputes Abbot's claims

# Higgins calls monastery assessment fair

It just might be that the mile-and-a-half of frontage on Benet Lake owned by the Benedictine Monastery is too valuable to hold on to.

At least, that's the opinion of County Assessor John Higgins.

Higgins replied to statements by Abbot Robert of the monastery in a Kenosha News article January 10. Abbot Robert said the increase in property assessments was "incredible."

Higgins points out that lake frontage is very much in demand in Kenosha County and sells for \$150 to \$450 per front foot.

At the monastery, the 7,550 feet of frontage is assessed at only \$60 a front foot, a figure that is low because the land has not been developed and has no road access.

Even so, Higgins says, "It would appear that we have a case of a taxpayer sitting on a parcel of land that is too valuable for him to hold."

"LAKE FRONT LAND in such large quantities is just too valuable to own. It is wrong to expect other taxpayers to pay high taxes so that others can hold their valuable lake front with low taxes," Higgins said.

Higgins said other points in the article were one-sided and that no attempts were made to gather the facts concerning his office's position on the major reassessment of the monastery land.

Higgins notes that the reassessments were made by one of his staff members in 1975 at the same time that all of the rest of the Town of Salem and Town of Bristol were revalued in accord with state law.

The Benedictine Fathers got notices on July 11, 1975 of assessments of \$263,700 on 160 acres in Salem, and of \$89,500 on 55 acres of farm land and farm buildings also in Salem.

The next month, on Aug. 8, the Benedictine Fathers

got notice of a \$462,400 assessment on the 142 acres they own in Bristol.

Both notices stated: "If you sincerely believe that your property has not been fairly appraised, you may discuss it with a representative of the County Assessor's office." The notices stated the days open for such discussions.

Higgins says that no one appeared or even called from the Benedictine Fathers to protest the Salem assessments.

HOWEVER, A REPRESENTATIVE of the order did appear during the open hearing in July in Bristol to ask for a review of the assessment there.

"Our appraiser reviewed the assessment and reduced it from \$462,400 to \$337,400," Higgins says, "with my approval. No formal protest was made after that action."

The following year, on July 7, 1976, new notices were mailed out with the 1976 assessments. It was then that the Benedictine Fathers asked for an appointment to discuss the assessments.

At the meeting July 21 with the Abbot and his attorney, the Abbot attempted to convince Higgins that the values were too high.

"No assessment was changed," Higgins says. "We did not negotiate. We do not negotiate. We, indeed, did not just knock off \$100,000 from their Bristol assessment as the article may have been construed."

"Only if facts are presented that prove we are wrong will we change an assessment."

"THE ABBOT and his attorney were told that if they still felt our values were wrong, they should appear at the Board of Review and file a legal objection. They did not file, nor did they appear," Higgins said.

"The Abbot, being a good Christian man of high

moral and ethical standards, would not want us to break the state law," Higgins said.

"The Wisconsin law requires all assessments to be at market value. On the other hand, the law of the state of Illinois (where part of the monastery land lies) requires assessment at a value based on productivity of the land — not market value."

"The farm lobby in Wisconsin has been attempting to get the Legislature to allow for this type of concession in Wisconsin. I would support this change, but until the Legislature makes this change, my hands are tied to making market value assessments," Higgins said.

Higgins also objects to the Abbot's plea that his order's income will not cover the taxes.

"Nowhere in the law does it state you must get enough income to cover property taxes," Higgins says. "No one guarantees the merchant, or the manufacturer either, an income large enough to pay his property taxes."

HIGGINS SAID THE ABBOT has attempted to get the support and sympathy of area farmers for his "supposed overvaluation," but the Abbot has failed to state that the order pays no taxes whatever on 30 of its 357 acres in Kenosha County, including some 1,600 feet of lake front on Benet Lake "and all the buildings, which are worth hundreds of thousands of dollars."

"We do assess 85 acres in Bristol," Higgins said, "and 129.22 acres in Salem, both as farm land, with an average value of just over \$1,000 an acre. This is the same rate other farms in the area receive."

"This leaves 25.78 acres of land that is lake shore property which includes 7,550 feet of lake frontage, assessed at an average of \$60 per front foot."

Higgins said the Abbot's statement that when a showdown comes, the Abbot will be siding with the farmer, not the assessor, is interesting.

# Randall continues assessment fight

BASSETT — Pressing its fight against county assessment and the state's equalization values, the Town of Randall Saturday afternoon adopted a resolution authorizing Elkhorn attorney Thomas Gottfried to continue with the tax appeal suit filed in 1975.

Silver Lake is expected to take similar action tonight at a special session at 7:30 in the village hall.

The two western Kenosha County municipalities began the fight last year when their governing boards retained the law firm of Godfrey, Nestek, Worth and Howarth of Elkhorn to investigate both the law and facts surrounding equalization values accepted by the state.

Eugene Heckel, president of the Silver Lake Taxpayer's Association and former village trustee, said he thinks the main problem with the county assessing program is that it is "basically unfair."

Heckel's contention is that since Kenosha County is the only one of 72 counties in the state to have countywide assessing, taxation is unequal and the K-8 (kindergarten through eighth grade) and union high school districts are hurt under the negative aid program.

"Basically, the assessment figures set by the county and adopted by the state are unrealistic and unreasonable. To make matters worse, the boards of review are not run to allow a taxpayer the best opportunity to air his complaint," Heckel said.

He wants to know why the assessor's office is taking five years to reassess the entire county, rather than the four years originally projected and why areas west of I-94 have had their assessments updated two or three times, while the east portion of the county is in the process of being reassessed.

"Our feeling is that a fairer way of assessing would be to wait until the entire

county is reassessed before adopting the equalization values," he said.

"REASSESSING UNDER the countywide assessing program began in the west end of the county and there are some municipalities that have received across-the-board percentage increases based on the increase in selling prices in their area. This is taxation without representation," Heckel said.

On Sept. 24, Godfrey represented the taxpayers of both municipalities at a meeting with representatives of the state Department of Revenue.

Following that meeting, he reported to both groups, "Quite frankly, nothing was accomplished, since the department of revenue refused to indicate any willingness to negotiate a possible settlement."

Godfrey said that Richard Smrz of the Wisconsin Tax Appeals Commission

challenged whether the law firm had the right under state statutes to appeal the case to the commission.

He added that possible methods of settlement discussed included a rollback of 1975 assessments until the entire county had been reassessed. The proposal was rejected by the Department of Revenue.

Godfrey also met with the County Board Finance Committee on Oct. 13, but later told both boards that "Nothing came out of the session, since the Department of Revenue refuses to recognize that there can be any error in its calculation."

Godfrey believes that the hearing on the county assessment program may come before the Wisconsin State Tax Appeals Commission sometime in December.

He hinted that in the event taxpayers do not receive any satisfaction, the case may be taken to the Dane County Circuit Court for judgement in 1977.

## IT AIN'T THE ASSESSMENTS

It's What will be spent (TAXES) what counts...

You can try to control your tax bills by attending the Public School Budget hearing on Monday, October 10th, 7:30 P.M. at Tremper High School.

Authorized and paid for by Kenosha Taxpayers, Inc., Harriet Weber, Treas. 522 71st Street.

113

# Reassessments correct inequities, says Higgins

By JIM MEYERS 3-23-77  
Staff Writer

A representative 80-acre farm in Wheatland Township has dramatically increased in assessed value over the past three years, pointing up a history of too-low assessments, according to County Assessor John Higgins.

Higgins showed the figures to the County Board's Zoning Committee Tuesday night to demonstrate the situations his office has come across in rural areas.

The farm in question was assessed at \$237 per acre in 1973, or \$19,000, and paid taxes of \$595.23, or \$7.44 per acre.

After reassessment to full market value of \$45,700 in 1975 (\$571 an acre), plus a town budget increase of 6.5 per cent, the taxes went to \$813.30, or \$10.17 an acre.

**BUT WITH A FURTHER** reassessment in 1975, to correct an underassessment in 1974, the farm's value went to \$70,100 (\$876.25 an acre), and coupled with a town budget increase of 25 per cent, the taxes went to \$1,203.06, or \$15.04 an acre.

Higgins said similar situations were found around the county in the first full-scale countywide reassessment under the new county assessor system, the first in the state.

"Assessed farm values have not reflected true market values, we have found," Higgins said. "Farmers are finding that they are picking up more of their local property tax than they had in the past, but this is only because they were underassessed in the past."

Most home values were closer to real market values, Higgins added.

He cited an example of a residential property, also in Wheatland Township, where despite the same town budget increases from 1973 to 1976, actual taxes paid went from \$432.33 to only \$470.24.

**TAKING WHEATLAND** Township as a whole, Higgins said the 1973 tax rate, before reassessment, was \$31.32 for that portion in the Salem high school district, and \$31.88 in the Wilmot high school district, per \$1,000 of assessed value.

For 1976, after properties had been reassessed to full market value, the tax rates were \$17.16 and \$18.44 respectively.

However, if there had been no reassessment, the 1976 tax rates would have been \$39.14 and \$35.89 respectively. The increases of 25 per cent and 12 per cent respectively reflect the tax increases adopted by the Town Board.

In other actions by the committee, raises of \$1 per hour are recommended for two part-time draftsmen being employed for the duration of the county's first reassessment. The present pay is \$5 an hour. The recommendation goes to the Personnel Committee.

**HIGGINS ALSO NOTED** that he may ask the committee later for permission to hire an outside professional appraiser for certain specialized properties.

Higgins said such properties as the Wilmot Ski Hill and Bristol Oaks Country Club may protest their assessments, along with some owners of specialized commercial property in the city.

"We could spend 3 or 4 weeks of our time preparing each case for the Board of Review," Higgins said, "but we can't spare the time this year."

The committee agreed to consider the issue if and when it arises after the Board of Review convenes the second Monday of July. The review sessions are expected to last into September.

Higgins estimated that just one major appraisal report on a large specialized property could cost from \$2,000 to \$5,000 if done by an outside firm, "but we would be up against a similar highly qualified firm in a Board of Review."

New assessment figures for city property are expected to be in the mail some time in July, Higgins said. Pleasant Prairie property owners will get their new figures shortly after the city figures are mailed. Somers is not expected to be reassessed in time for this year's Board of Review.

Higgins said each report will contain a brochure outlining how the new figures were reached and detailing the appeal process for property owners who feel the assessor's figures are incorrect.

In a final action, the committee okayed a meeting with the Personnel Committee to discuss the recently-adopted pay scales for non-represented employees.

Some pay scales for assessing department officials are inconsistent with present pay levels, Higgins noted.

assessor. The eight rural members voted against this action.

He also pointed out, and this is important, **KENOSHA COUNTY IS THE ONLY COUNTY IN THE STATE THAT HAS ADOPTED THE COUNTY-WIDE ASSESSOR SYSTEM.** This spells out the fact; we have become the "guinea pig" in an untried and unpopular system.

It would seem the other counties are more cautious and skeptical toward adopting a county-wide assessor system that would increase property taxes, which in turn would raise the anger of the taxpayers, as it is doing here in Westosha.

On such an important and vital issue as county-wide assessing of property, instead of railroading through the county assessor program as the county board did, why in the name of common sense and decency didn't they allow the people to decide whether or not they wanted this system. This could have been done by the democratic process of a **REFERENDUM BALLOT VOTE.**

Now the county board will have to accept the embarrassment, criticism, contempt and scorn heaped upon it, by virtue of its hindsight in appointing a county assessor who is responsible for raising property taxes.

Since the county assessor assumed his duties, our property values and taxes have increased. Just recently his office sent out new assessment notices to the property owners of Westosha showing substantial increases in property values. This again will reflect in higher taxes for 1977.

If property values are increasing in Kenosha County, they certainly must be increasing elsewhere as well, especially in Chicago. On Aug. 1, Chicago's Mayor Bilandic announced on television there wouldn't be any increases in property taxes in the city.

This will give you an idea how we're being duped by the county board and their stooge, the

county assessor, Mr. Higgins.

Well, what are we going to do about it? We must protest with everything at our command against the action taken by the county board so the assessing authority again will be restored to where it rightfully belongs -- with the village and town boards. If the county board disrespects and disregards our local sovereignty, which was instituted by our **FOUNDING FATHERS**, we will be forced to march.

Wm. F. Dombrow



"Guess what, honey! The assessor sent along a vial of smelling salts with our real estate tax bill this year."

114

To the Editor:

Responding to Gregg Hoffmann's broad and informative analysis of the Kenosha County Board's takeover of the assessing authority in Westosha that appeared in the Wednesday, July 27 Westosha Report:

Gregg pointed out: of the 26 county board members, 18 (who are from the city of Kenosha), voted to replace the local assessors with a county

## Figures remain secret

# Reassessment rolls along

By JIM MEYERS  
Staff Writer

Almost half of the city has been reassessed so far, and the rest will be done in time for mail notices to go out July 1.

County Assessor John Higgins expects a flood of inquiries when property owners get their new and higher assessments, but his office in the Courthouse basement will be ready for them.

Higgins told the County Board's Zoning Committee Tuesday night that most of the city north of 60th St. has had its "final review" of new figures. Work on the final review of the last half of the city will begin shortly.

Higgins noted that interested persons will not be able to get a "preview" of their new assessed valuations. He said the figures are not available because they have not been processed through the city's computer, where the values are computed and recorded.

Even when final figures are available sometime in late June, Higgins said he will not disclose individual figures in advance of the mass mailings.

"If we let one person have a look, there will be a flood and we'd never get any work done," Higgins said.

**MOST HOME AND OTHER PROPERTY** owners can get some idea of what their new assessment might be with a little arithmetic.

Higgins said the present values are running roughly 40 per cent of the new ones, although there are wide variations in different homes and different neighborhoods.

If there is such a thing as an average home, and it were assessed at \$15,000 today, the notice going out July 1 will say the present market value is about \$37,500.

Even with the big boosts, Higgins said properties will still fall a bit short of true market value in the new assessment figures. Property values are increasing at such a rapid pace that the new assessments will probably fall short by about 5 per cent. So that mythical average home's real market value will probably be nearer \$39,375.

State law requires updating of property values annually after the first go-round, so next year Kenosha property owners can expect another boost.

Higgins said his crews are ready to move into Pleasant Prairie. The township will be completed this year, along with the city, leaving only Somers township in doubt. "There's only a slim chance we will get Somers done in time," Higgins told the committee.

**THE NEW VALUES** for the city and Pleasant Prairie will be used for computing local taxes due in 1978. The rest of the county, west of I-94, was completed in previous years. If Somers is not completed this year, old figures will be used and the new ones will be put into use for 1979 local taxes.

In other actions, the committee agreed to ask the Board to put some \$1,800 from an unused overtime pay account into a special account to be used to hire an outside professional appraiser. Higgins said that Bristol Oaks Country Club plans to appeal its assessment and an outside expert will be needed to defend the county's position against the golf club's hired expert.

The committee deferred action on hiking the pay of outside draftsmen in favor of studying the possibility of hiring a full time person who work also in the highway and zoning offices.

Higgins noted that all eight summer helpers have been hired at \$3.96 an hour, and four are already at work measuring properties. The committee referred to the Personnel Committee a petition from Assessing Department employees seeking flexible summer hours that start and end later than the usual 8 a.m. to 5 p.m.

## Berry's World



© 1977 by NEA, Inc. Jim Berry  
"I was gonna fix the place up, but if I did the city would just raise my taxes!"

# Kenosha County Assessor System Is Only One of Its Kind in State of Wisconsin

By GREGG HOFFMANN

For the past five years, Kenosha County has been the only one in the state with a county assessor system.

During that time, the assessor, county officials and taxpayers have learned that it is not always easy being "the one and only."

The system has brought accurate assessing to the county. Few dispute that. But many people on the predominantly rural west end of the county feel they have been unequally burdened by the system.

Assessor John Higgins recently gave a little background on the system.

"The county board voted in 1972 to go to the county system, thus eliminating local assessors in the system," explained Higgins, who has been the county assessor since the inception of the system.

"The vote reflected the city-rural split in the board, 18-8. We have been working under that type of pressure ever since," Higgins continued.

"On a one-to-one basis, we have gotten good cooperation and cordial receptions, but politically we are not popular in many of the west end communities."

Theoretically, the county assessor system provides better service through full-time professional personnel rather than part-time assessors as was the case under local assessing. The result should be that the tax load is equally distributed in the county. Higgins believes this will be the case.

"There are a lot of good local assessors, but with most it is a secondary thing -- part time. Here it is full time," he said.

"I also feel that the tax load will be equal once we get the City of Kenosha reassessed."

There in that statement can be found the root of the majority of opposition to the county system.

Higgins and his associates started reassessing on the west end of the county. Several of those communities were assessing property at only 30-40 per cent of the full (equalized) value. The Village of Silver Lake, for example, was assessing at only 15 per cent, which means a landowner with a \$50,000 home was only assessed at \$7,500.

State law mandates that the county assessor keep assessments at 100 per cent of equalized value. Thus, those communities at the west end were reassessed in 1973 and have received percentage increases every year since because land value continues to rise.

For instance, in the Town of Wheatland, residential land increased 20 per cent in value this year. Commercial land went up 5 per cent. The result is that taxes will go up.

At the same time, Kenosha is just being reassessed now. So, many residents on the west end of the county feel they have been unfairly burdened with an unequal load of the county taxes for the past five years.

Two municipalities, Silver Lake and the Town of Randall, have started a lawsuit to challenge what they feel is this unjust situation.

Assemblyman Russell Olson, R-Bassett, has been the major spokesman for the people on the west end.

"We feel we have been paying increased taxes every year while Kenosha has not even been reassessed for the first time. That's unfair in our opinions," said Olson.

Olson was involved in the decision to file the lawsuit and has tried to push for action on the state level regarding the county assessor system.

One bill he has introduced would make the county assessor's term a limited one. Currently, the assessor is appointed for life. The other bill would describe the procedure for abandoning the system if a county wished to.

"We feel the assessor would be more account-

able to the people if he was reappointed every few years. Also, the procedure for getting rid of the system is not clear in the state law. My legislation would describe the steps," Olson said.

Farmers have been especially hard hit by the system. Some of their assessments have gone up as much as 70 to 80 per cent.

"They have been hurt a great deal," said Olson, who is a farmer himself. "If somebody on the farm next to you sells a parcel at a high price for development, your assessment goes up even though you're still farming."

Higgins has counter arguments to these complaints. First, he says state law mandates that assessments be kept at or near 100 per cent of the full value.

"We base our assessments to a great degree on representative sales -- what the land is worth on the market. And those values keep going up," he said.

As for the farmers' argument, Higgins said, "I agree that some break for farmland is needed. We have to enable them to stay on the farm. But that has to come from the lawmakers in Madison. I'm not in a policy-making position."

(A farmland preservation bill was part of the recent budget, but many, including Olson, doubt how effective it will be.)

Higgins said that he understands that the system has hurt some financially.

"I understand that it brings hardships to some, and, believe me, it is not easy to tell them there is nothing I can do," said Higgins. He added that if he did not follow the state policy for assessments, state aid could be cut off.

That aid, and the overall cost of the system, is another point for debate. This year's budget for the county assessor's office is slightly more than \$500,000. That compares to \$177,000 for the last year of the local assessing system.

However, Higgins says it is not fair to compare the two.

"We provide many more services than were provided under the local assessing system, including computer work. Also, we have been in the process of reassessment ever since we started," he said.

He also maintains that 75 per cent of the costs of the office are reimbursed by the state, thus making the system actually more economical. Olson, however, wonders how long those state funds will last.

"If Kenosha County remains the only county with the system, and others have looked at it and said no, I can easily see the state deciding to cut off the funds. Then what?" said Olson.

Higgins is not so sure that Kenosha County

115

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Olson was involved in the decision to file the lawsuit and has tried to push for action on the state level regarding the county assessor system.

One bill he has introduced would make the county assessor's term a limited one. Currently, the assessor is appointed for life. The other bill would describe the procedure for abandoning the system if a county wished to.

"We feel the assessor would be more account-

able to the people if he was reappointed every few years. Also, the procedure for getting rid of the system is not clear in the state law. My legislation would describe the steps," Olson said.

Farmers have been especially hard hit by the system. Some of their assessments have gone up as much as 70 to 80 per cent.

"They have been hurt a great deal," said Olson, who is a farmer himself. "If somebody on the farm next to you sells a parcel at a high price for development, your assessment goes up even though you're still farming."

Higgins has counter arguments to these complaints. First, he says state law mandates that assessments be kept at or near 100 per cent of the full value.

"We base our assessments to a great degree on representative sales -- what the land is worth on the market. And those values keep going up," he said.

As for the farmers' argument, Higgins said, "I agree that some break for farmland is needed. We have to enable them to stay on the farm. But that has to come from the lawmakers in Madison. I'm not in a policy-making position."

(A farmland preservation bill was part of the recent budget, but many, including Olson, doubt how effective it will be.)

Higgins said that he understands that the system has hurt some financially.

"I understand that it brings hardships to some, and, believe me, it is not easy to tell them there is nothing I can do," said Higgins. He added that if he did not follow the state policy for assessments, state aid could be cut off.

That aid, and the overall cost of the system, is another point for debate. This year's budget for the county assessor's office is slightly more than \$500,000. That compares to \$177,000 for the last year of the local assessing system.

However, Higgins says it is not fair to compare the two.

"We provide many more services than were provided under the local assessing system, including computer work. Also, we have been in the process of reassessment ever since we started," he said.

He also maintains that 75 per cent of the costs of the office are reimbursed by the state, thus making the system actually more economical. Olson, however, wonders how long those state funds will last.

"If Kenosha County remains the only county with the system, and others have looked at it and said no, I can easily see the state deciding to cut off the funds. Then what?" said Olson.

Higgins is not so sure that Kenosha County will stay the only one with a county assessor.

"I've talked to the legislative committee of Dane County and understand Brown County has talked about the system. I'm not sure of the status of the proposals in those counties, but I feel it is feasible that somebody else may go to it in the future," he said.

Not everybody west of I-94, often referred to in the county as the "Concrete Curtain," is anti-county assessor.

Jean Erickson, veteran clerk of Twin Lakes, said, "I don't really like the idea of control being taken out of our hands and given to the county, but the office has been very cooperative with us. And I feel the market value of the land may be even more than what we are being assessed at."

Others agree with Mrs. Erickson. However, more seem to agree with Olson. And Olson feels a political base favoring abolishment of the system may grow.

"Once Kenosha itself is reassessed and is subject to these annual percentage assessments, the county supervisors on that end will start getting the same pressure our supervisors here have gotten. Then I could see sentiment growing for doing away with the system," he said.

Higgins believes the opposite may be true once the city is done.

"I feel some of the pressure could ease," he said.

Which opinion turns out to be right will only be told in time. Meanwhile, Kenosha County officials and residents have learned that it is not always easy being the one and only.

116

## Many property values in city doubled

# Does higher valuation mean higher taxes?

By BARBARA HENKEL  
Staff Writer

Shortly after Labor Day owners of property in the City of Kenosha will be notified of their property's worth, or assessment. Pleasant Prairie notices will follow about 30 days later.

Most property owners will find that their property value has roughly doubled, although there are variations in different homes and different neighborhoods.

Will taxes double? Not unless the tax levy is doubled. "With the city completely reassessed at 100 percent, taxes will remain fairly constant if everyone's share of the pie is the same, even though it is a bigger pie," said John Higgins, County Assessor.

To understand how that can be so, an understanding of how one's taxes are computed is necessary.

First, a budget is established. Property owners in both Pleasant Prairie and Kenosha have to worry

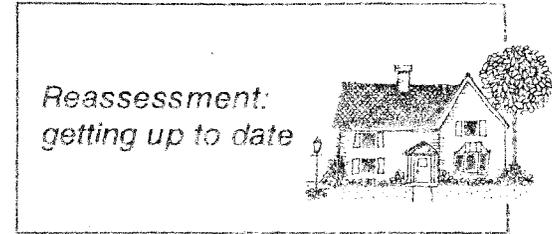
about the budgets set up by the County, Kenosha Unified Schools, and Gateway Technical Institute. There is also what is known as the State Forestry tax, set by the State.

City of Kenosha property owners also pay taxes for the city, Museum and Library operating budgets.

For each budget, revenues from all sources other than property taxes are totalled and deducted from the budget requirement. The remainder must be made up through the property tax. This amount is referred to as the tax levy.

The "mill rate" or "tax rate" is determined by dividing the tax levy by the total assessed value of the district. The rate is normally stated as so many dollars per thousand dollars of assessed value.

The greater the assessment base is, the less the mill rate, or tax rate, becomes, and vice versa. Thus, if property values are assessed at double their current rate, and the tax



Reassessment:  
getting up to date

levy is the same, the mill rate would be cut in half.

Here is a hypothetical situation. The City of Mayville needs \$18 million to operate next year. It estimates it has about \$3 million coming in from revenues from the state and federal governments, different grants and funds, interest on investments, and

from such charges as licenses and fees.

That leaves \$15 million to be raised through the property tax. Assume that for 1976's use, the property value in Mayville was \$250 million, the \$10 million tax levy, divided by the \$250 million of assessed value gives a mill rate of 40. So, for every \$1,000 of

valuation, the

\$40. Now, for the city again need other revenue etc. In the next year, the property was reassessed at the market value reassessed at

What happens? Nothing.

Because the purpose is \$5 used for 1976, same, the mill rate is 20, or 50% assessed value.

For 1976 Mr. assessed at \$1 per \$1,000 of \$40 times 15, or had to pay \$20. Because of the rate, Mr. P

## Assessor hears more gripes

By JOHN ANDREAS 11-9-77  
Staff Writer

County Assessor John Higgins appeared at the Kenosha Civic Council Tuesday night to explain and answer questions concerning "the mutual problem we all received in the mail in September." Translated, that means your assessment notice.

It has taken the assessor's office two-and-a-half years to assess all the property in the City of Kenosha, Higgins said, but the job is nearly done.

In all, 1,600 people objected to the

assessments they received and approximately 250 filed to go before the board of review.

There were a few more objectors in the audience Tuesday night.

One woman, who recently moved here from Texas, said she was shocked by the level of taxes in Wisconsin.

Higgins told the group that his office tries to assess a home for its market value and not take the surrounding zoning into consideration, but "if the zoning drops the price, then yes, it will have an affect."

The county assessor, who has been in the

business here and elsewhere for over 20 years, told the 23 people in attendance that there is an easy way to figure out if a room or improvement to your house will increase your assessment.

"Just ask yourself," Higgins said, "does what you have add value to your home. If it's a room, can be used as a room, and adds value, then we'll pick it up."

Now that the city has been reassessed at 100 percent of market value, homeowners will receive a new assessment every year. Their assessment will increase with the rate of inflation.

In reassessing the city, Higgins made the following points:

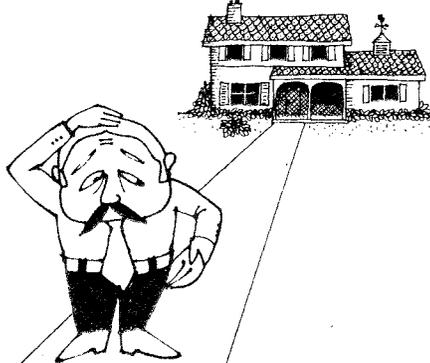
—property values in Kenosha are going up by 10 to 12 percent per year;

—assessors made interior inspections in approximately 95 percent of all homes to get as accurate an assessment as possible;

—if your assessment did not increase by more than 2.3 times, and local governments hold the line on their budgets (which they appear to be doing), then you should have little or no tax increase.

Higgins also had a word for the residents of Pleasant Prairie. What the City of Kenosha residents found out in September, they are going to find out next week.

"On Friday, or maybe Monday, we're going to turn loose 7,000 more assessment notices. The people in Pleasant Prairie are going to hear from us. And I'm sure that within 24 hours we're going to hear from them."



### Property owners should challenge

To the Editor: 11-9-77

County Assessor John Higgins proposed a budget for his office of \$559,000 as was related in the Oct. 12, News. The \$559,000 is \$382,000 higher than the \$177,000, the last year of the local assessing system. This vast increase in operation costs reflects on the folly of the adoption of the new county-wide assessor system.

Another objection to the new system is the arbitrarily increase in property values each year, set by the assessor's office, which annually increase property taxes.

We in Salem Township, where the system has been in operation since 1975, can attest to this fact, as our 1975 and 1976 tax bills can substantiate. The 1977 assessment notices sent out by the assessor, in our area, shows an increase of 13 percent over 1976 property values.

After examining the voting record of the 1972 county board meeting, when the board voted to adopt the new countywide assessor system, by a vote of 18 to 8, I found all the 18 board members (supervisors) who voted for the system were from the city, and were as follows: District (1) Roger

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How could these public servants, without careful study and consideration for the property owners whom they are supposed to represent, vote for an assessing system that soaks the prop-

erty owners. It must be remembered, no other county in the state has adopted the county assessor system. Only we, through the action of our county board, elected to become the scapegoat.

If I was a Kenosha property owner, I would certainly contact my district supervisor and request an explanation why he voted for this highly controversial and infamous tax increasing assessor system.

This tax increase rip-off

by the county assessor system must be challenged by the property owners, so the county board will reverse itself and restore the assessing authority back to its former status, where it rightfully belongs, and where the state's Founding Fathers, designated it to be.

Wm. F. Dombrow

DEC. 20, 1972

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117

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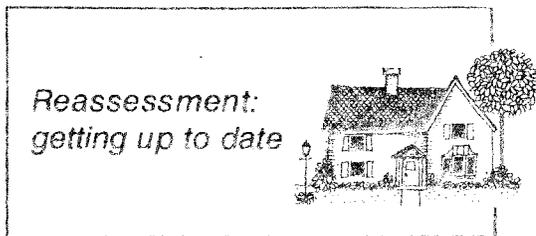
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valuation, the Mayville taxpayer paid \$40.

Now, for the following year, Mayville again needed, after deduction of other revenues, \$10 million to operate. In the meantime, Mayville property was reassessed. For 1976, property was generally at 50 per cent of the market value, for 1977 it was reassessed at 100 per cent.

What happened to John O. Public's taxes? Nothing.

Because the assessed value for 1977 purposes is \$500 million, double that used for 1976, and the tax levy is the same, the mill rate was cut in half -- to 20, or \$20 per each \$1,000 of assessed valuation.

For 1976 Mr. Public's property was assessed at \$15,000. He had to pay \$40 per \$1,000 of assessed valuation, or \$40 times 15, or \$600. For 1977, Public had to pay \$20 per \$1,000 of valuation. Because of the revaluation at 100 per cent, Mr. Public's property was

assessed at \$30,000. So he had to pay \$20 times 20, or the same \$400.

The above example is simplistic. Also, never do all assessed values increase at the same per cent. The average may double, but some property values may have to increase by 150 and a half times their present value to reach the 100 per cent level while others may only need a 20 or 7 per cent increase to reach that level.

But looking at the example, one should be able to see how Mayville City officials could double spending and place the blame for a doubled tax rate on the assessment.

That is what taxpayers here have always been leery about -- that local governments will use the high valuation as a "smokescreen" to hide higher spending by blaming it on the reassessment.

(So, why bother to reassess? That and how reassessments are done are how to make an appeal in coming stories.)

## Kenosha hears more gripes

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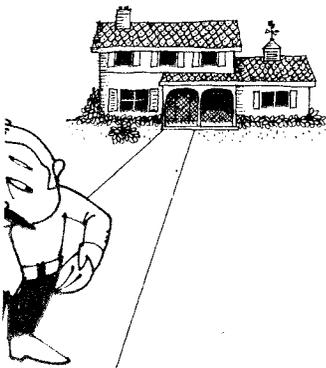
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118

## County to pay for errors

# Salem seeks assessing revision

By JAMES ROHDE  
Staff Writer

SALEM — The Salem Town Board called for the county assessor's office as well as other Kenosha County municipalities Thursday night to join them in working towards a revision of assessment statutes to place the burden of assessing errors on the county.

Howard Gehrke, town chairman, read a prepared statement explaining that the town had to make an adjustment in the tax collection procedure this year by taking funds out of the general fund to pay part of the tax levy to cover an error by the county assessor's office.

"The town of Salem does not levy a local tax and consequently will not be able to receive this amount out of any future levy," Gehrke said.

"Although the adjustment in this case was relatively minor and does not really create a hardship at this time, other municipalities have had to make similar adjustments which, in some cases, have resulted in rather large adjustments causing hardships," he said.

He said the error was in the final assessment of an individual property which is part of the total assessment roll from which taxes are levied. Salem merely acts as a collecting agency for various units of government.

Gehrke said assessing is presently done under the full direction of the county assessor's office which prepares the assessments on all properties. Levies are made and taxes collected on the basis of the final assessment roll.

"There is a provision in the state statute requiring the local clerk to make corrections in the tax roll, however, it is not practical since our clerk is not part of any board of review and does not have the records or

equipment to review the roll or make corrections," he said.

Gehrke said errors in assessment will occur from time to time and, consequently, any resulting tax adjustment should be administered by the county assessor's office out of a special fund established by the county.

He said this would eliminate having the local municipality go into its general fund to cover changes in a tax levy resulting from an assessing error, would avoid the late re-running of tax bills and problems of correcting an assessment at a time when the bills should be in the mail to taxpayers.

"Adjustments, as required, can then be made in the following years under the county system, which would be in keeping with an orderly assessment and orderly preparation of bills and collection of taxes," he said.

Gehrke said legislation will probably be required to bring about this kind of change and that by working together, municipalities could bring about a revision of the statutes relieving them from the costly burden of errors.

**BIDS ON THE PURCHASE** of a 1978 ¾-ton pick-up truck were opened prior to the regular board meeting. Hartnell Chevrolet of Salem received the contract with a price, including trade-in, of \$5,190.

Other bids were: Robinson Chevrolet, Kenosha, \$5,180 (however the specifications were not complete); Leonard LeMay and Son, Kenosha, \$5,249; and Lyons Ryan Ford, Antioch, Ill., \$5,437. All three bids were with trade-in.

Gehrke announced that due to the unavailability of chloride, which is mixed with road sand, the board will sand only railroad crossings, intersections, hills and

curves and bus routes in the future.

He complimented the highway department for the number of hours spent during last week's blizzard and apologized for inconvenience caused some residents because of unplowed roads.

In other action, the board:

—Approved a new 10-year lease with the Salem Oaks Community Association for the rental of a town park at the end of 82nd Place at \$10 per year.

—Agreed to reinvest a \$100,000 certificate of deposit for 90 days when it matures March 8 and place a second certificate of deposit for \$175,000 in a savings account when it matures March 6.

—Announced the town was notified by the Public Service Commission that automatic flashing lights with short arm gates will be installed at the Soo Line crossing on Highway C in Trevor.

—Announced the town received a price increase from HOD Disposal Service from \$65 to \$70 per box at the transfer station for the collection of large items. Gehrke said transfer station tickets admitting town residents were not mailed out with tax bills but must be acquired at the town hall by residents.

—Received a letter from Sheriff Gerald Sonquist commending Officer Lyndel (Butch) McCarley for his efforts in providing information which led to the arrest of persons involved in a stolen car ring.

—Announced the PSC will meet with the board at 9 a.m. March 2 at the Soo Line crossing on Highway JF to view the crossing gate.

—Stated no opposition to the county park commission's application for \$13,000 in state aids to develop two tennis courts and a boat launching ramp at Fox River Park.

# Randall board reviews legal actions

By ARLENE JENSEN  
Staff Writer

BASSETT — A progress report on court cases involving the Town of Randall was given the town board Thursday.

Three separate actions have been started by the town regarding assessments by the Kenosha County assessors office.

Randall initiated the suits and was later joined by Salem Township and Village of Silver Lake.

In his report, attorney Robert Leibsle of the Elkhorn law firm of Godfrey, Neshek, Worth, Howarth and Leibsle, wrote: "The appeal of equalized assessment made by Kenosha County is pending before the Tax Appeals Commission (TAC). The county has not advised the TAC of its position on holding one trial on the 1975 and 1976 assessments."

Leibsle said he has asked the TAC to bring the matter up for an early hearing, but no date has been set.

A second action, which is an appeal of the state's equalized valuation, used by the county as the basis for its evaluation, was dismissed by the TAC, claiming they did not have jurisdiction.

"We appealed this to circuit court in Kenosha County," said Leibsle.

A hearing was held in December of 1977 according to the attorney, and a decision by the judge is expected shortly.

Leibsle said a third suit regarding "the county

assessor's attempt to keep at 100 percent the municipalities that have been assessed by him in previous years" is still being considered by Kenosha County Circuit Court.

"We have filed briefs and are awaiting a decision from the court," he said.

Also on Thursday's agenda was a decision to authorize Leibsle to proceed with codification of all town ordinances and creation of a municipal code.

"It's long overdue," said Ralph Behn, town chairman. "I don't know why it wasn't done in the past."

The project is expected to cost between \$2,000 and \$3,000.

### WERE THE 18 OBLIGATED OR BRAINWASHED?

When the 18 county board supervisors from the City of Kenosha voted solidly, blindly and inconsiderate of property owners on the adoption of the county assessor system, the finger of suspicion pointed to them as being either obligated to or brainwashed by someone to vote for this infamous and highly controversial system. Their action was not in the interest of the people they're supposed to serve, but in the interests of some sinister or insidious influence.

### NOT ONE DISSENTING VOTE

In the U.S. Congress and the State Legislature, party lines are often crossed to vote on certain bills. But on the county assessor system, not one dissenting vote was cast by the city or county board members. It's inconceivable, on such an important issue, that this could happen in the City of Kenosha. One can only conclude it reeks with suspicion and distrust.

### WISCONSIN STATUTE 70.99.9

Here comes the payoff! In Wisconsin Statute 70.99.9 it's mandated that the county assessor "shall revalue property each year, so as to bring and maintain it to full value assessment." This is the section of the county assessor law that spells it out loud and clear: Increased property values each year translated means increased property taxes. This is the gift given to us property owners by the vote of the city and county board members for the county assessor system. We can give them a nice gift too, neatly wrapped. A good old fashioned American demonstration in front of their homes.

The board authorized Gerald Graff, supervisor, to undertake a study of the town office with an eye toward possible renovation. Improved heating and electrical service should be given top priority, according to Behn.

In other action, the Randall board:

—Voted to recommend approval of a variance request from John Kelley, Rt. 7, Burlington. Kelley's request for permission to construct an addition to his home now goes to the Kenosha County Board of Adjustment.

—Tabled a request from the Kenosha County Advocates for Youth for a donation of \$763. More information will be requested.

### SYSTEM MUST BE ABOLISHED

The county assessor system must be abolished. Our local assessing rights, as prescribed by the State's Founding Fathers, must be restored. Respectability and consideration for property owners must prevail throughout the county. Please keep your dial tuned in to the Westosha Report. A very important announcement coming up soon.

Wm. F. Dombrow

## Assessment appeals process may change

A proposal to expedite appeals of property assessments to a Board of Review was recommended for adoption Tuesday night by the county's Zoning Committee. The recommendation will go to the County Board for final approval.

Recommended was the establishment of a Board of Assessors to serve as an appeal process before going to the Board of Review.

The Board of Review met 56 days last year, at a cost of between \$200 and \$300 a day, not counting the cost of work performed by the staff of the assessor's office.

A Board of Assessors would investigate complaints and make an adjustment, if warranted, without the complaint proceeding to the Board of Review.

# Modernize assessor's office?

Modernizing and streamlining the operation of the county Assessor's office was discussed Tuesday night by the County Board's Zoning Committee.

Proposals will be discussed with the Finance Committee Monday before any final decisions are reached. They include:

- Rental of a computer terminal for the assessor's office to use information stored by the assessor in the City's computer in the Municipal building.

- Establishment of a Board of Assessors to serve as an appeal process before going to the Board of Review on questions about assessments.

Another proposal, to establish the position of clerk of Board of review, was taken under advisement.

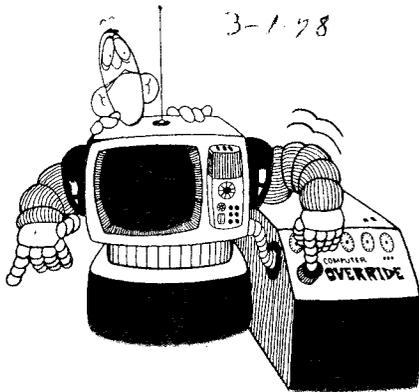
John Higgins, county assessor, said state law provides for the position. The clerk would be responsible for tasks required in the Board of Review process, such as taking notes at a hearing, transcribing them later if need be, and safeguarding the records.

Those tasks are being done now by Higgins' staff. He said this leaves his department open to charges of controlling the Board of Review process in which the department is a defendant.

Jerome Clements, the city's data processing manager, told the committee his computer now is capable of recording changes of ownership by names and addresses, via a remote computer terminal.

The city's data processing office currently processes the assessor's change of addresses and names, but it is a several step function.

Use of the remote computer terminal would eliminate the need for keypunching in Clements' office



which costs the county \$47.50 an hour.

Higgins said during a nine-month period last year, keypunch operations for change of address cost \$400 a month, plus what the county pays the city for its three or four hours of keypunching.

At that, the process is currently about 2½ months behind because tax bills, tax receipts, and payroll

processing have a higher priority than the assessor's change of address.

The remote computer terminal would permit the information to be fed into the computer from the assessor's office, without having to wait for availability of keypunch time in Clements' office.

Rental cost would be \$152 a month plus phone line installed at \$15 to \$20 and computer time rented at \$170 a month. The assessor's terminal would be the fourth one to enter the system, with three or four more being contemplated by other city and county departments. If eight terminals join the system, the computer time rental price would drop to about \$85 a month each.

Ruth Pallamolla, the county's director of accounting and budgets, said she is interested in a terminal to conduct payroll transactions.

Finance will be asked to recommend one, both or no terminals.

The committee will also be asked for its thoughts on the establishment of a Board of Assessors. That board would hear appeals of property assessments, before the appeals go to the Board of Review.

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A Board of Assessors would investigate complaints and make an adjustment if warranted without the complaint proceeding to the Board of Review. Members of the Board of Review are paid \$40 a day for meeting.

The Board of Assessors would be made up of staff members of the assessor's office.

## Kenosha would benefit

# Assessment idea could mean \$\$\$

By BARRARA HENKEL  
Staff Writer

Another incentive to counties to adopt assessing procedures approximating the goals attained by countywide assessing, has been proposed.

A tax reform commission preparing recommendations on altering the state tax system, Wednesday approved in principle a \$15 million program to provide county-operated centers to handle local property tax assessments.

The centers would be 50 percent funded by the state. In addition, municipalities that choose the system would receive a one-time reward payment of \$10 per parcel.

James I. Plourde, chief of assessing practices of the Bureau of Property Tax, Department of Revenue, said Kenosha county, which has countywide assessing, would also receive the \$10 payment for the some 26,000 parcels in the county, more than \$250,000.

Plourde said county-operated centers would be an intermediate step for counties not ready to commit themselves to countywide assessing, which will continue to be 75 percent funded

by the state.

Plourde said the department's long-time goal has been to get jurisdictions to maintain assessments at a minimum of 85 percent of full market value, and to allow no more than a 10 percent disparity between classes of property.

State law requires assessing at 100 percent of market value. Why hasn't that been enforced? Plourde said that over the years various courts have ruled that as long as assessments are equitable, no harm is done, therefore redress is not necessary.

The equity of a system is generally evaluated by local jurisdictions, by people complaining through proper procedures, Plourde said. He said people are either complacent, or don't understand the mechanics of the property tax.

Plourde said it is dangerous to conjecture, but "it is safe to say assessment practices tend to be worse in smaller jurisdictions with part-time people using inadequate tools. But, there are some very well-assessed jurisdictions with part-time assessors, and are some very poorly assessed large jurisdictions."

Loss of local control has been a main obstacle to adoption of countywide assessing, said Plourde.

That local control is what accounts for nearly 1,900 separate administrative units handling assessments in the state. Those units were discovered in a study conducted by University of Wisconsin-Milwaukee economist George Meadows.

Meadows found that local assessors often were part-time, untrained officials.

Many communities assess property at about 50 percent or 60 percent of full market value, and the varying assessment levels can make the property tax less understandable to the taxpayer, Meadows said.

He said the assessment system in the state has remained decentralized primarily because of the political strength of the more than 1,300 town governments within the state.

Plourde said the department is "quite excited" about the proposal, which is intended as another incentive to more centralized assessing.

Another incentive being offered by the department is computerization. Already available are computerized

assessment roll and tax billing. Being tested now are computer-assessed appraisal tasks.

Plourde indicated it's easier to get assessments at 100 percent market value, but the problem has been in keeping them there. "That's a labor-intensive process. Almost more than cost effective. The percentage increase method used by Kenosha County gets the job done, but taxpayers don't understand it," said Plourde.

The proposal is expected to be approved by the commission in final report form in December and presented to the legislature as a bill in January. Plourde said it would be difficult to predict the bill's success.

The latest proposal would allow any two or more municipalities with a combined valuation of more than \$100 million and at least 5,000 parcels, to petition for the county-operated assessment center. Plourde said the proposal allows municipalities to cross county lines in order to make the alliance, since there are a few areas in northern Wisconsin where the total valuation of the entire county doesn't reach \$100 million. Kenosha County's valuation is just over \$2 billion.

## Should fight county assessing

To the Editor:

In 1972 the Kenosha County Board of Supervisors met and voted for the countywide assessing system. The final vote was 18 for countywide assessing and eight voted against the assessing system.

The controlling factor in the outcome was excessive power from 18 city-based county supervisors. The

townships had only nine members and they were outnumbered two to one.

The countywide assessing system is a brain child scheme from Madison and the County Board members were brainwashed by the people from Madison and voted 100 percent. Why?

To the taxpayers of the city of Kenosha, your County Board member did not represent you when he voted on countywide assessing. His or her voice belonged to Madison. Why?

The infamous countywide assessing scheme was imposed and forced on all property owners of Kenosha County and this includes the city of Kenosha.

Should a countywide vote be taken, it would prove that I am right in making these statements but the powers that he would not dare let the voters vote on the countywide assessing system. Why?

At the start of countywide assessing it cost the taxpayers \$100,000 more than the old assessing system, and the latest budget requested by the assessors office runs into a hefty and over \$500,000. Why?

Therefore all municipalities of Kenosha County and city folks should unite and combine to fight the countywide assessing scheme and not be pawns of the state officials.

Furthermore, the assessing rights and authority should be returned to the municipalities where it rightfully and honestly belongs.

Remember that fair maiden whom we know as Justice. She may be blind but she has her ways of settling uneven and unfair scores.

John J. Juskiewicz

120

## Committee To Fight County Assessment

"None too rich, none too poor, with every man a king."

That Huey Long saying is one of Bill Dombrow's favorites. He quotes it often, especially when he's criticizing Kenosha County's assessor system.

Charging that it has "no merit or appeal," Dombrow, of Salem, has formed a "Committee of 100" to fight the system.

"Under the county-wide system that has been in operation in Westosha for three years," said Dombrow, "the assessor arbitrarily increases property values each year, which in turn increases property taxes."

The objective of the Committee of 100 is to fight to dissolve the system and restore assessing rights to local governments.

The Committee of 100 actually totals nearly 250 persons. Dombrow, along with Mr. and Mrs. Sam Rizzo of Trevor, and Mrs. Mona Todd of Twin Lakes, circulated petitions among senior citizen club members throughout Westosha and gathered 248 signatures.

Claims Dombrow, the secretary of the committee, "Under the local assessing system, property values aren't increased annually, hence, there are no tax increases in that

regard." He continues, "Locally, taxes are only increased if the five taxing bodies (grade and high schools, Gateway Technical Institute, the county and state) increase their budgets beyond what the local tax bases can absorb."

Dombrow's practically single-handed campaign to eradicate the assessor system began last winter after he read a story on the inequities of the system in the Westosha Report. His drive to establish the committee began Feb. 19.

"I was virtually alone in the beginning," Dombrow recalled. "But now I have much more support." He says many property owners are willing to complain about the assessor but only a few are eager to do anything to help fight the system.

Dombrow first got a copy of the original record when the County Board voted 18-8 in favor of the system. Then he wrote to Sen. John Maurer (D-Kenosha) for a copy of related state statutes. He did further research--finding out that only one of 72 state counties (Kenosha) had opted for the assessor system. Then he began writing letters to the editors of local newspapers, "trying to get people to think about the problem."

Now he says the next step is to begin "putting pressure" on the County Board.

"I'll start contacting some of the local County Board members personally," he promises. "But it's good that now at least we have people thinking about assessment and talking about it. It will help if we show these people that we are concerned and that we're mad."

Dombrow charges that "somebody cracked the whip" when the County Board voted on the assessment issue in 1972.

"The 18 board members who surrendered their consciences when they voted for this system were all from the city of Kenosha," said Dombrow. "The eight supervisors who voted against the issue were from the county."

He continued, "Seventy-one of the state's 72 counties refused to adopt the county assessor system . . . a system predicated on increasing taxes each year."

"We're the only county in the state that has been victimized. On such an important issue, why in the name of common sense and decency didn't the County Board allow the people to decide by referendum ballot whether or not THEY wanted the change?"

## Salem fights countywide system

# Seek home rule on assessing

By JAMES ROHDE  
Staff Writer

SALEM — A resolution calling for assessing rights to be returned to the Salem Town Board was adopted unanimously Thursday night by the 72 electors attending Salem's annual town meeting.

William Dombrow, who earlier this week announced the formation of a "Committee of 100" to fight the countywide assessing system, introduced the resolution in an attempt to reverse the 1972 County Board action and return the authority to the municipalities.

Salem voters also:

- Agreed to retain the present salaries of elected officials.

- Took under consideration a request from the Salem Rescue Squad for a 99-year lease of town land for the possible construction of headquarters

building.

- Agreed to study the allocation of Federal Revenue Sharing Funds to senior citizen organizations in the town.

Dombrow's resolution stated in part:

"Whereas, by the County Board's action in removing the assessing authority from our local governing body, without the consent of the electors of Salem Township, was an invasion on our sovereignty and is a breach of the democratic process . . .

"Be it further resolved, that the assessing rights of the Salem Township property be restored to its own town board where it rightfully belongs."

Voters agreed to have Estelle Bloss, town clerk, send copies of the resolution to each of the 27 members of the County Board.

Salaries for the town's elected of-

ficials were on the agenda for the annual meeting, but the only action was a motion to retain the current salaries. They had been increased in January, 1977 to: town chairman, \$6,000 annually; supervisors, \$4,000; clerk, \$9,100; treasurer, \$5,500 and municipal justice, \$2,000.

Representatives of the Salem Township Rescue Squad requested consideration for a long term lease on one acre of town property at the southeast corner of the town hall property along Highway 83 for the construction of a building to house the unit.

Howard Gehrke, town chairman, suggested that decision be postponed until the board has an opportunity to meet with the department on April 25 and study the needs of not only the rescue squad, but also the town police and highway departments. The people voted to leave the question up to the town board.

Mrs. Sam Rizzo, president of the Golden Agers, asked the board for a clarification regarding non-Salem residents who belong to Salem Senior Citizen clubs participating in trips financed with federal revenue sharing funds.

Mrs. Rizzo said Salem residents are permitted on trips sponsored by clubs in Twin Lakes and Paddock Lake but the town board restriction prevents some Salem club members from participating in club trips because they are non-residents. Gehrke said the board will review its policy with the town attorney.

In other action, the townspeople:

- Set the 1979 annual meeting for the first Tuesday following the spring

election.

- Heard reports regarding the police, highway and town transfer station.

- Scheduled a hearing on the 1979 town budget for Nov. 16.

- Voted to have the town board review the feasibility of purchasing larger snow removal equipment.

- Heard the annual report of the building inspector which listed a total of 243 permits issued during 1977 with a total valuation estimated at \$1,820,412.

# Assessing fight goes to high court

By ARLENE JENSEN  
Staff Writer

**BASSETT** — The Randall Town Board voted Thursday night to pursue its challenge of the state equalized assessment figures to the Wisconsin Supreme Court.

The action continues the town's efforts to obtain a review of the 1975 assessment made by the Department of Revenue and used by Kenosha County as the basis for its evaluation. Randall earlier petitioned the Wisconsin Tax Appeals Commission (TAC) for the review. When TAC dismissed the petition contending it lacked jurisdiction, the town appealed the matter to Kenosha Circuit Court.

Subsequent to a hearing held in Circuit Court last December, Judge Earl D. Morton ruled against Randall and upheld TAC's position that it did not have jurisdiction. The decisions to date involve only the jurisdictional question and do not go to the merits of the town's objection to the 1975 equalized assessment figures.

The appeal will seek to have the high court declare TAC qualified to conduct the review of the Department of Revenue assessment.

Randall has other legal actions pending. Appeals of the county equalization for 1975 and 1976 are still before TAC. The town has been joined

by Salem and Silver Lake in the actions.

A third series of suits, certiorari actions opposing the method used by the county assessor for keeping assessed values in the town at 100 percent, have been assigned to Racine County Judge James Wilbershede after Judge Morton disqualified himself. Morton indicated that as a Kenosha County property owner himself, he should not rule on the matter. Oral arguments have been heard, and Wilbershede's decision is expected shortly.

In other actions Thursday:

- Tabled indefinitely a request for funds from the Kenosha County Advocates for Youth.

- Voted to make donations to seven organizations that serve area children.

- Considered the issue of boat ramp fees and put it on the agenda for April 27.

Kenosha County Advocates for Youth asked Randall to make a donation of \$574 for support of a program to serve young people in western Kenosha County.

Supervisor Gerald Graff said, "I agree that counseling and tutoring are necessary services, but we're already paying good money to the schools to do those things."

Graff said he also had misgivings

about "the tremendous cost of the administrative structure of the KCAY."

"I've discussed this matter with three other town chairmen, but I haven't heard any of them say they will appropriate any money," said Ralph Behn, town chairman.

A motion to defer the request came from Dennis Ketterhagen, supervisor, who said, "Let's table this until the KCAY can prove their accomplishments are satisfactory."

**GROUPS THAT WILL** receive money from Randall include Lakeland Little League, Babe Ruth League and the Genoa City Recreation Department. Appropriations of \$60 were made for each of the three. The board voted to donate \$30 each to the Randall Rustlers 4-H Club, Merry Makers 4-H, Randall Brownies and Randall Cub Scouts.

At the suggestion of Zenon Walag, water patrol chief, the board agreed to consider charging for use of the town boat ramp on the south side of Powers Lake.

After contacting owners of private ramps, Walag suggested charging \$4 for the launching of a boat by a Wisconsin resident, \$5 for a non-resident, and \$25 for a season pass.

"The state says you can charge a reasonable rate," said Walag, "and if you adopt this schedule, it will keep us

in line with private operators."

"The effect of the charge will mean 'no more free boat launching on Powers Lake'" according to Walag. He also cautioned boaters about use of a fire lane near the lake for parking.

"Cars parked in the fire lane will be ticketed," he said.

In anticipation of the new boating season, the board agreed to consider a raise in salary for water patrol officers. A decision will be made at the April 27 meeting.

In light of action taken at the annual town meeting April 10 which established a seven-member park commission, Graff suggested asking members of the previous commission to remain on the new board.

Besides Graff, the old five-member commission includes Angela Karow, Stanley Torstensen, Leo LaPalm and Helen Bovee.

In other action, the board:

- Voted to recommend approval of a variance request by Robert Nolan, Powers Lake. Nolan seeks relief from setback requirements for construction of a home and garage.

- Voted to recommend denial of a variance request by Robert Heilgeist, Twin Lakes. Permission to construct a water reservoir is asked by Heilgeist, but the Randall board has determined that the structure would be "too close to the road."

# Assessor plan must stay

By LES RYSHKUS  
Staff Writer

In answer to a resolution from a group of Salem Township citizens regarding county assessing, the county Zoning Committee had only one answer. The county is stuck with it.

A group of Salem residents, headed by William Dombrow, petitioned the County Board to remove the county assessing system which the group says has increased property taxes considerably since it was instituted in 1972.

Kenosha is the only county in Wisconsin with countywide assessing.

The matter had been referred to the Zoning Committee by the County Board.

The Zoning Committee, in a meeting with County Assessor John Higgins Tuesday night in the courthouse, was told that because of state legislation the County Board could not take back its action and the only way the county could get rid of assessing was through state legislation.

Higgins, in answer to the resolution, composed a seven-page response that the committee felt was too lengthy.

The committee was told that two court cases are still pending, opposing the county's assessing procedure, and not much could be done until these cases are resolved.

The resolution was tabled until the June meeting because only three members of the Zoning Committee

were present: Walter Rutkowski, Mark Wisniewski and Chairman Fred Schmaifeldt. The two newest members, James Fonk and Francis Pitts were absent.

The committee also tabled a report on the status of the assessor's office for the same reason.

The office is 75 percent funded by the state and the committee questioned what would happen if state funds were removed.

Wisniewski felt there might be further court cases in that event.

In other action, the committee approved Higgins' request for permission to hire summer help for the office.

## Outside work in question

# Zoning panel to quiz assessor

By BARBARA HENKEL  
Staff Writer

Appraisal work done by the county assessor on his own time, which recently netted his firm a \$34,500 contract to reassess the city of Fort Atkinson, Wis., will be discussed by the county zoning committee Tuesday night.

John E. Higgins, county assessor, was fairly close-lipped this morning. He said he would reserve comment until he makes a statement at the 7:30 p.m. meeting in the assessor's office in the courthouse.

Higgins said his firm has been operating since 1967, but produced "very little" outside work for him. He said his outside activity is "nothing new," and that county board members knew about it when he came to the county

Dec. 1, 1972 as county assessor. Higgins said his firm was also known when he was Pleasant Prairie's assessor for about five years.

Supervisor Wayne Koessl, county board chairman, said he is having the corporation counsel check the legality of Higgins' outside role. Koessl said he doubts there is anything illegal, and questions whether there could be any prohibition, since many county employees have second part-time jobs.

Concern expressed by Koessl and other supervisors is over Higgins' outside job jeopardizing the credibility and performance of the assessor's office. Assurances are also sought that no county employees are used on county time on outside activities.

Interest was aroused this week by a newspaper article reporting on the

Higgins' private firm wins bid for Fort Atkinson reassessment.

April 12, 1978 Fort Atkinson Council meeting, at which Higgins' \$34,500 bid was accepted over a lower bid, and from among three others. According to the article, Higgins' bid was accepted over one for \$32,900 because the councilmen favored a smaller firm.

A March 1, 1979 completion date has been set for the reassessment of Fort Atkinson, a 9,902 population city in

Jefferson County. According to a letter, from an unnamed Madison resident, sent with the newspaper clipping, Higgins told council members that he had adequate vacation and accrued time in which to perform the reassessment.

According to the county's Payroll Department, between April 1 and June 1, Higgins took no vacation time. As of the June 9, 1978 reporting period, he had 120 hours of vacation time left, or about 15 days.

Higgins said he was hospitalized for a recurring back ailment for about nine days starting June 1. The Fort Atkinson city treasurer gave the Kenosha News two numbers he has used to contact Higgins, one being Higgins' home number, and the other a Kenosha Memorial Hospital room.

122



JOHN HIGGINS

## Higgins warned on second job

By BARBARA HENKEL  
Staff Writer

Peck's Bad Boy of county government got a verbal hand slapping Tuesday night, and a warning.

The warning to John Higgins, county assessor, was that he better make sure his work on reassessing the city of Fort Atkinson, Wis. doesn't interfere with the operations of his office, and that county employees don't work on the Fort Atkinson project on county time.

A majority of members of the County Board's Zoning Committee Tuesday night said that they didn't like the idea of the head of a major county department moonlighting, but there wasn't much that could be done to stop the practice.

There is no prohibition on county employees from taking second or part-time jobs, and many county employees do have other jobs.

Higgins' private assessing firm was awarded a \$34,500 contract to reassess Fort Atkinson, a city of 9,902 in Jefferson County, by March 1, 1979. Hig-

gins told committee members he planned to use primarily his weekends and vacation time to reassess Fort Atkinson.

Each committee member, and Supervisor Wayne Koessl, board chairman, took his turn to either question or warn Higgins. Most took the opportunity to say that the county's countywide assessing system, being the only countywide system in the state, is being closely watched and has been severely criticized. A lawsuit is pending challenging the legality of using equalized figures.

Committee members said Higgins'

working a second job, in the same field, adds fuel to the fire.

Supervisors Walter Rutkowski and Mark Wisniewski also said that Higgins is a department head, which, they believed, is enough to require full concentration 24 hours a day.

Higgins was pointedly evasive at only one point during the questioning. Supervisor Francis Pitts asked Higgins if county employees in the assessor's office were ever assigned work on the Fort Atkinson project on county time. "Some people in this department are working on the project," said Higgins.

"That's not the question I asked you," shouted Pitts, repeating his original question.

Higgins replied that to the best of his knowledge only two or three 4-by-5 inch cards were typed on county time.

Pitts warned Higgins that "no matter how minute" the amount of work, it shouldn't be done on county time. Pitts said "one of the pitfalls we face" is that employees who don't agree to help on the project may wonder if that

affects future evaluation of work.

Supervisors Fred Schmalfeldt, committee chairman, and James F. told Higgins he may want to consider dropping the Fort Atkinson project for the good of the department.

Higgins told committee members he hadn't had any other contract since becoming county assessor in 1973. He spends 40 to 60 hours a week on his for the county, and that he reserves the inference that he may not have performed as expected for the county. He said he also checked with the State Department of Revenue and other about a possible conflict of interest before accepting the contract. No conflict of interest was found, said Higgins, since the two counties are enough apart that values set for one wouldn't affect values set for another.

In other action, the committee proved reclassifying two technicians to appraisers I, because the two had been performing the work of the big classification. Committee members told Higgins he shouldn't have signed the technicians' appraisal work without getting permission of the committee first.

## Assessor asks time on computer

By BARBARA HENKEL  
Staff Writer

Computers are only as good as the people operating them.

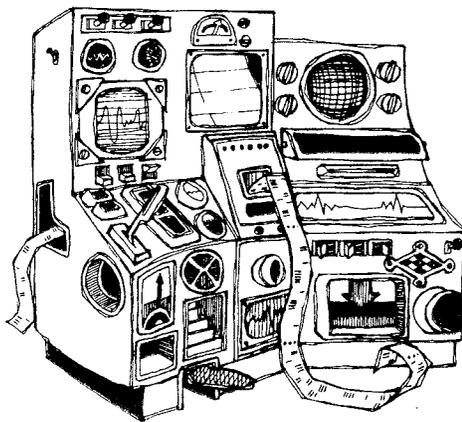
And, the county assessor has learned, computer operations don't work very well at all without sufficient people.

Earlier this year the county entered into an agreement with the city's Data Processing Department for it to automatically update certain assessment information, such as changes of ownership by names and addresses.

But the assessing work isn't getting done as timely as Assessor John Higgins would like. At one point, the process was about 2½ months behind because tax bills, tax receipts and payroll processing have a higher priority than the assessing work.

County Board's Finance Committee Thursday night decided to warn the city to live up to its contract, or else.

Jerome Clements, the city's data processing manager, said Friday that his department had been getting behind, because of an unexpectedly heavy work load.



He said he has money available to hire extra, temporary help for peak periods, but has had a scheduling problem. Part of the problem, said Clements, is that women are not to work alone at night. He said he has now found someone to start a shift in the early morning, rather than scheduling a night shift.

In other action Wednesday, the committee:

— Recommended adoption of a resolution agreement of the county paying the Kenosha Ice Arena \$12,000 in exchange for 100 two-hour

sessions of free ice time, open to the public.

— Heard discussion on replacing a Xerox 4500 Copier/Sorter with a separate collator and a less expensive copying machine. The machine is shared by the county clerk and accounting and budgets offices, and the used by other departments. The committee took no action.

— Denied the only bid for a home left to the county by a former resident, as the bid was several thousand dollars under the assessed value.

## Salem hears same answers

By BARB HENKEL  
Staff Writer

Salem Township residents unhappy with the county assessing system are getting an answer this week from the county.

The answer, sent to the Salem town clerk, goes beyond an earlier verbal reply by the Zoning Committee of the County Board that the county is stuck with the countywide system, the only one in the state.

The letter to Salem reiterates additional points, made by members of the corporation counsel's office.

First, the countywide assessing system has been found constitutional in the court case Thompson v. Kenosha County.

Second, according to the letter, "taxes are not due to the changes in the assessment but rather to the increase in costs of municipal budgets." The local annual budget determines

the amount of money to be collected, with the assessment "merely an attempt to insure that each property owner pays his fair share."

Properties under-assessed in the past, the letter points, would receive a higher assessment resulting in a higher tax, but that "is no cause for complaint as has been noted in numerous court decisions."

The third point addressed the criticism of the annual percentage change applied to parcels in the years between actual on-site inspections. The method was found acceptable on the trial court level, and is expected to be upheld under appeal.

The letter said the percentage increase or decrease is an attempt to reflect annual changes in market value due to inflation. "In this day and age it would be difficult to argue that real estate prices are stable." The average is a measure of central tendency, reflecting an upward or downward trend in value.

"This method was certainly acceptable in depression days when property owners were faced with decreasing values and assessments were lowered in some states."

The last point made was that property owners can appeal what they feel is an unfair or unjust assessment to the Board of Review and Board of Assessments.

The letter, approved by the committee, was also approved by the County Board Tuesday night.

123



JOHN HIGGINS: that's all

## Assessor calls it quits

By BARBARA HENKEL  
Staff Writer

The head of the first and only countywide assessing system in the state is resigning. John E. Higgins has been the Kenosha County assessor since countywide assessing was adopted by the county in 1972.

Higgins, 51, of Pleasant Prairie, headed the department through its stormy formation period. There were challenges to the system's constitutionality (which was upheld by the state Supreme Court) and a complete

on-site revaluation of all property in the county, being concluded this summer.

The revaluation of city property, completed last year, was the first in nearly a decade.

Higgins said this morning he is resigning for no "particular reason" other than having "another opportunity I want to take advantage of." He said he was not prepared to make a fuller statement until early next week.

County Board Chairman Wayne Koessler received Higgins' written res-

ignation Wednesday. Koessler said he told Higgins he would hold onto the resignation a day to give Higgins time to reconsider.

Koessler said this morning he will probably call a closed meeting of the board after its next meeting, Aug. 15, to discuss the Assessing Department.

Higgins has been criticized for practices such as hiring his son and taking on outside assessing work.

Legislation permitting counties to switch to a countywide system has been on the books since 1969.

### Starts again

## Reassessment ends cycle

Re-inspection of all property in the county has begun, as the four year reassessment cycle begins its second time around.

New this time is the taking of pictures of each property.

The appraisal staff of the county assessor's office is working in Brighton and Paris, and later this year will be into other areas west of I-94.

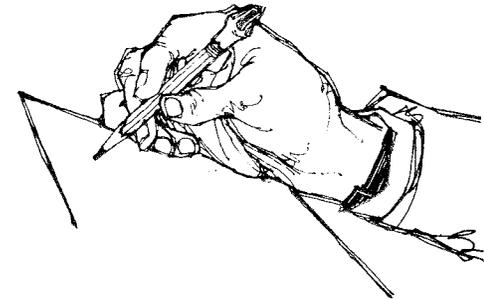
Revaluation of all properties in the county began in June 1973, and is will soon end. Appraisals have been made of property in the Town of Somers, the last municipality to be appraised in the first, five-year-long cycle. Assessment figures for Somers are expected to be re-

leased within the next few weeks.

Appraisers in the field will be carrying identification papers that the public may, and perhaps should, insist on seeing, said County Assessor John Higgins.

He said the identified appraiser should be permitted to make both external and internal inspections of the property, for "only in this manner will they be able to arrive at sound valuation estimates.

"A man's house is his castle, and he can refuse entry," Higgins said. But, he said, the appraisers will be forced to make a property valuation based on evidence available.



And, Higgins said, state law says a property owner who forbids entry forfeits the right to appear before the Board of Review to protest the assessment placed on his real estate.

The goal of all of this property inspection is to provide a fair and equitable tax burden for each taxpayer, said Higgins.

"To many people, reassessment is a dirty word. They have the idea that reassessment equals tax increase," said Higgins. He said the purpose of reassessment is not to increase taxes, but to readjust the existing tax more fairly over the entire tax base.

"Those householders who have

been carrying their just share of the tax load should have no fear of the reinspection," said Higgins.

One recourse is the Board of Review, currently hearing cases of those protesting assessor values sent out this year.

The schedule for the remaining boards of review is: Salem, Tuesday, Aug. 8; Bristol, Thursday, Aug. 10; Silver Lake, Monday, Aug. 1; Pleasant Prairie, Wednesday, Aug. 16; the city of Kenosha, Monday, Aug. 21; and Somers tentatively, Tuesday, Aug. 29.

The Board of Review for Racine, which began Aug. 1, has been adjourned until Thursday, Aug. 3.

## Higgins returns to appraisal work

By BARBARA HENKEL  
Staff Writer

John E. Higgins, 51, county assessor, said in a typed release today that he is leaving county employment to re-establish himself as a full-time professional real estate appraiser.

County Board Chairman Wayne Koessler said Higgins' resignation, effective Sept. 8, comes at a "critical time" when the 1979 budget is being compiled.

Koessler said it is doubtful a replacement for Higgins can be found by Sept. 8. Koessler said the state law permitting a countywide assessing system contains certain criteria which must be met. Koessler said members of the Zoning and Personnel committees, and the director of personnel, will have to meet to review the procedure for filling the job.

The county assessor job pays between \$22,600 and \$23,800 a year. Higgins receives \$23,800.

Koessler said he respected Higgins "for his profession and his work," and Koessler wished Higgins "Godspeed and good luck."

Koessler said he was not aware of any pressure on Higgins to resign made by himself or anyone else.

In June Higgins was questioned by members of the County Zoning Committee about a \$34,500 contract between Higgins' private firm and the city of Fort Atkinson, Wis., to reassess the approximately 9,000 population city by March 1, 1979. The committee told Higgins that none of the work should be done on county time, and Koessler said he had no reason to doubt that Higgins "lived up to his commitment."

"Taxpayers should be indebted to Higgins because he did his job, despite the criticism leveled at him," said Koessler.

In his typed release, Higgins said, "The almost six years as the first county assessor have been a real experience. It has been a difficult and at times a frustrating assignment. However, I believe the system is well established and has proven its value to the taxpayers of Kenosha County as a just, fair and equitable assessment.

"This could, however, only be accomplished by a good, dedicated staff, support, and cooperation from my fellow county employees, County Board members, and most local and state officials. Their assistance and cooperation has been appreciated.

"I am leaving county employment with a firm belief in the county

assessing system, and will continue to support it," said the release.

Higgins was unavailable today for further comment due to the death in Michigan of his father-in-law.

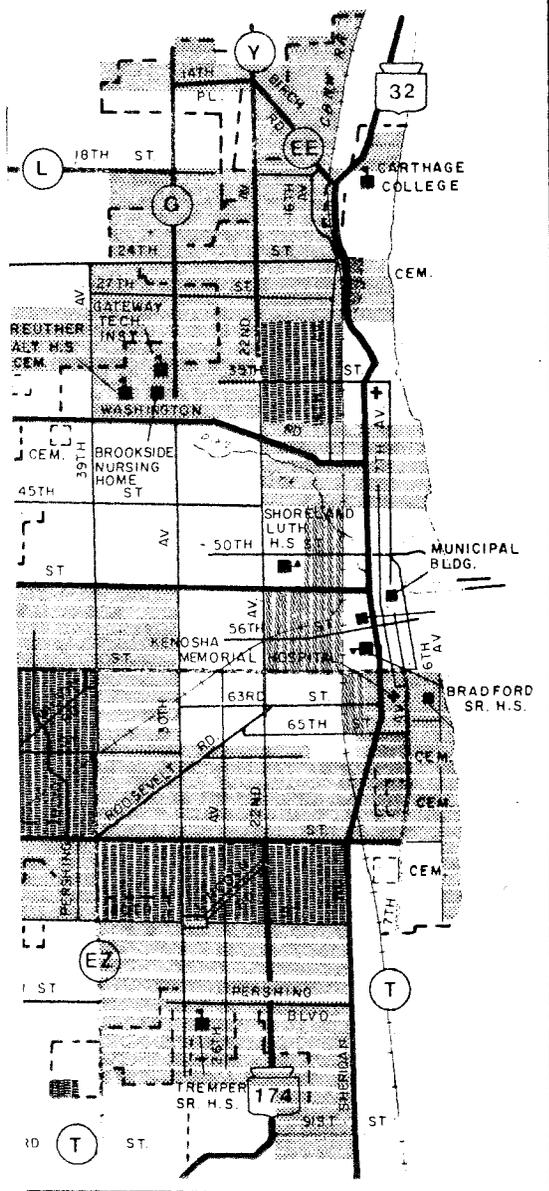
Higgins, a native of Beloit, became a deputy assessor there in 1967 after earning engineering credits at Marquette University and accounting at LaSalle Extension University.

He left Beloit to become assessor in Chippewa Falls, Wis., and in 1967 returned to southern Wisconsin to become the first full-time assessor for the town of Pleasant Prairie.

He became the head of the first countywide assessing system in the state when it was established by the county in 1972.

124

# Kenosha



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avenues, and between 75th to 80th streets  
between Sheridan Road and 39th Avenue, and  
a small area in the Isetts Estates area. A 10  
percent decrease was experienced in areas  
roughly between 45th and 60th streets, from  
the railroad tracks west to 22nd Avenue, and  
east of the railroad tracks a couple of blocks  
between 60th and 65th streets (see shaded  
area C on the map).

## What does it mean?

# Assessments are out

By BARBARA HENKEL  
Staff Writer

For those still puzzling over why their property assessment increased 5 or 10 percent, or decreased 10 percent, or wasn't changed at all, here's some more to think about.

It's still too early to tell what effect the tax assessment will have on individual tax bills.

As the result of the assessments sent out two weeks ago, value of city property now stands at \$927,557,000, nearly 5.94 percent above values last year.

However, the assessment of manufacturing property, which is handled by the state, will not arrive until the various city and county budgets have to be adopted in mid-November.

**EXPENSES NOT PAID** by revenues such as state and federal grants and aids need to be paid through property taxes. That amount is called the tax levy, and is spread over the total tax base — the value of manufacturing and all other taxable property — to give the tax rate.

Alderman Donald Lambrecht, 13th District, at City Council Monday night, explained that it isn't enough to

### Kenosha's won't learn their assessments' effect on tax bills until November

just keep the tax rate the same as last year. Doing that would mean the taxing body — whether it be the city, county, GTI, schools or one of the other units — would actually have more money to spend because the tax base is larger.

Because of the slightly larger tax base, the tax rate could actually be reduced and still provide local units of government the same number of dollars they had last year.

Then only property owners whose assessments went up more than the citywide average would experience an increase in their tax bill. The citywide average increase won't be known until the state figures are in on the manu-

facturing property.

What accounts for a difference in assessment values? An assessor's office to as nearly as possible reflect the true market value of property.

So what affects that market value ultimately affects your property assessment.

**AFFECTING MARKET VALUES** are such a seemingly remote occurrence as the Federal Reserve Board trying to manipulate the price of gold, and a happening as close to home as the new office building constructed down the street.

Gold prices ultimately affect the amount of money invested by big investors, which partially determines how much money is circulating, which in turn determines how much can be lent out.

If a lot of money isn't available to be lent, interest rates rise.

When more money becomes available, interest rates drop.

Herein enters psychology. Some people, who intended to buy a home sooner or later anyway, may decide to buy when they see the interest rate rising, for fear the rate will rise too far.

Especially if they are first-time homebuyers, without the built-in equity of a previous home, they may tend to settle for an older home costing less than a newer — five to 10 years old — model.

**NATIONWIDE**, young people have been putting off starting a family, or having fewer children. Thus, there is more time to fix up that older home, and less interest in previously highly regarded "selling points" such as nearness to good schools.

The marketplace is filled with persons with diverse interests, and reasons for buying. There are the young families ready to buy their second or third home, the older couples looking for a smaller home now that their families have grown, single persons looking for a tax deduction.

The assessor's office doesn't look at why certain neighborhoods or kinds of

homes are gaining in popularity — only at selling prices for comparable homes and property.

After properties were assessed in-person for purposes of last year's assessments, property sales have been tracked on maps.

The city has been divided into about 75 districts, not by following aldermanic districts, but by the legal descriptions, into sections called quarters.

**AFTER THE ASSESSMENTS** were set this year, it was found that roughly seven districts experienced an increase of 10 percent, nearly two districts declined in value 10 percent; 40

### Market values hold the key to assessment increases

districts increased 5 percent; and about 28 districts experienced no change. A few areas in individual districts changed at a different rate than the rest of the district.

For instance, a several-block area in the Isetts Estates area went up 10 percent and the surrounding area didn't. John Higgins, county assessor, explained that the area of high-priced homes probably wasn't assessed at as high as it should have been last year. "We had the evidence last year, but not enough evidence to defend our proposed values," said Higgins.

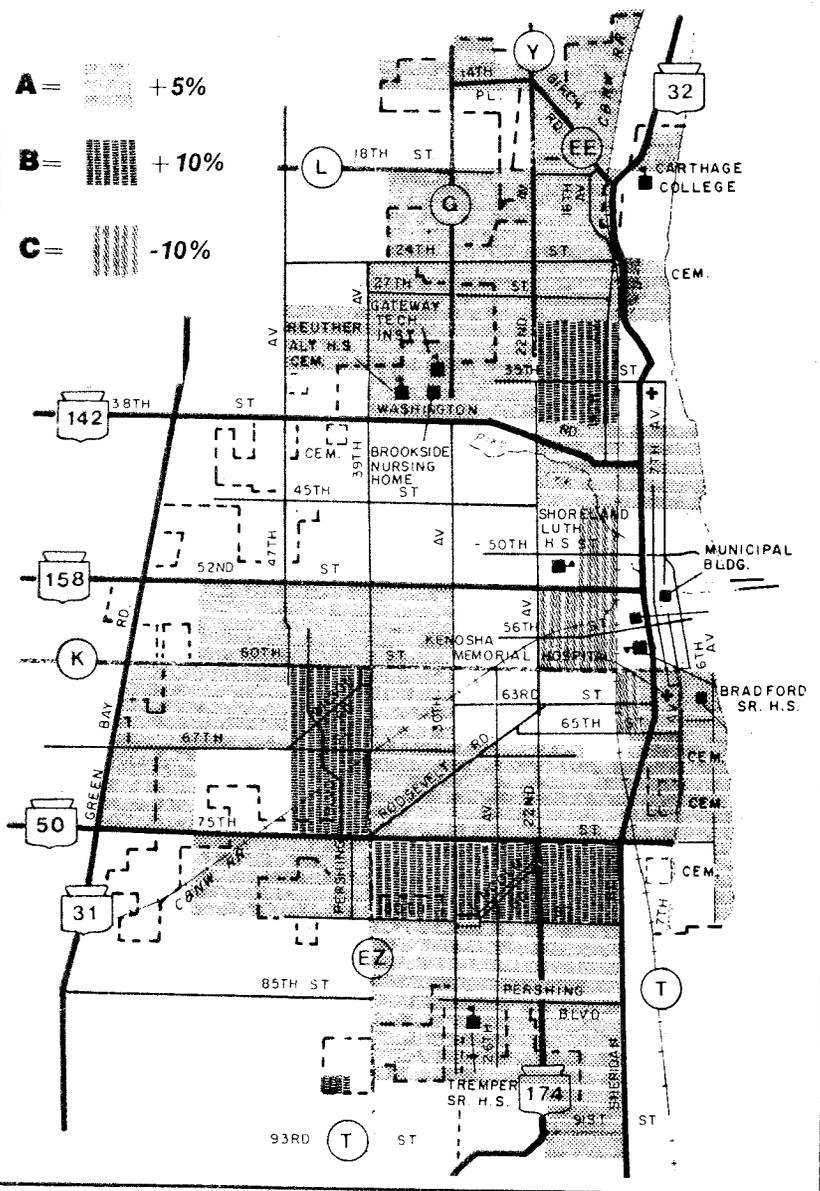
The percentage method of assessing property during years between on-site inspections has been upheld by the Kenosha Circuit Court as valid, reasonable and practical.

Inequities within a district are an inherent problem with the procedure. The planned future use of computers to track sales will eventually mean posting smaller and smaller districts for more equity. In the meantime, persons who feel their assessment is measurably out-of-line have recourse to the Board of Review. However, the deadline for filing a form allowing an appearance before the board is Aug. 30. The form must be filed by then in the assessor's office, Room 8 of the Courthouse.

126

# Kenosha

- A = +5%
- B = +10%
- C = -10%



A majority of properties in the city received no change in assessments, or an increase of 5 percent. About seven of the 75 districts increased 10 percent (shaded area B). On the city's north side those areas were roughly between 14th and 22nd avenues and from Washington Road north to 30th Street. On the south side there were areas roughly between 60th and 75th streets and 39th and 47th

avenues, and between 75th to 80th streets between Sheridan Road and 39th Avenue, and a small area in the Isletta Estates area. A 10 percent decrease was experienced in areas roughly between 45th and 60th streets, from the railroad tracks west to 22nd Avenue, and east of the railroad tracks a couple of blocks between 60th and 65th streets (see shaded area C on the map).

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## Assessment shockers up average of 5-10%

Most city property assessments this year are running 5 to 10 percent higher, John E. Higgins, county assessor, reported.

Late last week, about 25,000 city assessments were mailed. It will be several days after the assessment rolls are run before a total value is known, Higgins said.

But assessed value of some city areas declined, such as a 25-block central city area which dropped 10 percent.

The adjustments, upward or down, are intended to bring assessments to full market value, Higgins said.

The Kenosha Board of Realtors reported the average market price of a three-bedroom home in April 1977 was \$44,497. The same type of home was \$50,817 in April 1978, up 14.2 percent.

About 100 persons showed up at the assessor's office, Room 8 of the Courthouse, Monday, the first business day since the notices went out.

(Most of them, he said, didn't understand the assessment procedure. Those wishing to contest the assessment should make an appointment to appear before the Board of Review, which starts meeting to hear cases Aug. 21 at the Courthouse.)

To assess during years between on-site inspections, the city uses a percentage method which was recently upheld in court.

Transfer documents are studied to arrive at the percentage change. But not used are documents judged to not reflect true market value, such as family transactions, old land contracts and quit claim deeds.

A sales/assessment ratio is developed for each sale studied. For example, a property assessed at \$9,000 selling for \$10,000 is said to be assessed at 90 percent of market value.

## County to discuss hiring an assessor

By BARBARA HENKEL  
Staff Writer

No discussion of the countywide assessing system is anticipated at tonight's County Board meeting. The board, meeting as the Committee of the Whole, will take up the matter of replacing County Assessor John Higgins.

The board will meet as a committee at 7 p.m. in Room 310 of the Courthouse. At 7:30 p.m. the board meeting will begin in the same room.

Higgins, 51, is resigning effective Friday, to re-establish himself as a full-time professional real estate appraiser. He has been county assessor since the countywide system was established here in 1972.

The job currently pays between \$22,600 and \$23,800 a year. The state pays 75 percent of costs incurred by countywide systems.

County Board Chairman Wayne Koessl said today that the half-hour committee session will review the procedure for appointing a temporary replacement for Higgins and the procedure required by state statutes for choosing a permanent replacement.

Koessl said that Higgins was chosen because he scored the highest of three candidates certified to then-board chairman by the state Department of Revenue following a statewide exam.

The countywide assessing system has come under fire recently as a result of assessment notices sent last month to owners of property in the city. The main objection has been to the use of percentages in determining

assessments in years when an on-site inspection is not made.

County Board Supervisor Richard Lindgren, 18th District, is the author of a resolution to the board asking that the percentage method be discontinued, or abolish the countywide system as of Jan. 1, 1979.

Lindgren's resolution recognizes that the state pays 75 percent of costs incurred, and that a centralized assessor "should be more efficient and economical than 12 separate assessing departments, located in each town, village and city in the county."

The majority of the approximately 75 assessment districts in the city were left unchanged or increased 5 percent. About seven districts increased 10 percent, and less than two full districts decreased 10 percent. The percentage method has been ruled valid by Kenosha Circuit Court.

Lindgren's resolution goes to the board on a first reading. Koessl said it will not be debated tonight, as first reading resolutions are not debated unless a request in advance has been made to suspend the rules. No rules suspension has been called for.

As of this morning, a letter from the Kenosha County Democratic Party, opposing the percentage procedure, had not been received in the county clerk's office at the Courthouse, and is not expected to be read tonight.

Among other business facing the board is a revision of the county's activity control (rock concert) ordinance.

## Resignation, resolution

# Assessor's office in limelight

By BARBARA HENKEL  
Staff Writer

The next Kenosha County assessor most probably will be the candidate who studies the hardest.

In accepting the resignation of County Assessor John E. Higgins Tuesday, the County Board set into motion the procedure for finding his successor.

By law, Stephen Shwaiko, the department's deputy assessor, will head the department temporarily.

Also, a resolution has been proposed which calls for eliminating countywide assessing if the department doesn't stop the use of percentage changes in assessments during years between on-site inspections.

**THAT RESOLUTION**, by Supervisor Richard Lindgren, 18th District, was referred by the board to the Zoning and Finance committees, and to the corporation counsel's office. Lindgren said he didn't object to the referrals, provided they weren't intended to kill the resolution which must return to the board within 60 days.

He asked that the matter be placed on the Zoning Committee's next meeting agenda, or that zoning and finance meet a half-hour before their next meeting, to discuss the matter.

Those requests were criticized. County Board Supervisor Wayne Koessl said zoning has a full agenda for its next meeting and wouldn't be able to give the matter the attention it deserves.

"Good grief," said Supervisor Ronald Frederick, board vice chairman, "you're talking about changing a whole system here. You don't do that in a half-hour before another meeting."

**ASSURANCES WERE GIVEN** by supervisors Francis Pitts, 13th District, and Fred Schmalfeldt, 26th District, that the matter would be given zoning's full attention as soon as possible.

Supervisor Walter Rutkowski, 5th District, said "a lot of people forget" why the county voted for the countywide system, which he and Lindgren both said they would vote for again.

Rutkowski said reassessments were "the big reason for getting rid of the city manager" form of government. He said that the system before countywide was a system of appointing or electing not necessarily qualified assessors.

Lindgren's resolution appeared on Tuesday night's agenda for a first reading, on which usually no debate is allowed. The supervisors neatly got

around that by commenting on the issue during the "supervisors' reports" part of the meeting.

"Debate" more or less ended after Koessl commented that it appeared to be more of a question and answer session than supervisors' reports.

The next county assessor will be chosen as Higgins was. A test, based on the state assessment manual, is administered by the state Department of Revenue. Those passing the test are certified and placed on a list from which names of three candidates are drawn.

The board chairman selects one of the candidates, with confirmation by the board.

**THE PROCEDURE** is expected to take a few months, during which time Shwaiko will head the department by virtue of his being deputy assessor. A deputy, by law, serves in the assessor's absence for whatever reason. The deputy's term does not coincide with the assessor's.

Robert Wood, supervisor of assessments of the Milwaukee district office of the Department of Revenue, said a list of persons certified at each of the five levels of certification is compiled quarterly. The next testing procedure is scheduled for October, Wood said.

He said the list of names of those certified at the level required to be Kenosha County assessor has the fewest number of names because it is the most difficult level to attain.

Also on Tuesday, a notice of appeal was filed in the Court of Appeals in Waukesha, in the case objecting to the percentage change method of assessing.

Attorney John R. Zwieg of Elkhorn, said Tuesday was the deadline for filing the appeal notice in order to preserve his clients' rights to appeal. Kenosha Circuit Court in July ruled the percentage method valid. Zwieg said he should know by Sept. 22 whether or not an appeal will actually be filed.

**IN OTHER ACTION** the board Tuesday night:

— Approved a revised activities control ordinance which is less stringent than the one it replaces.

— Heard Pitts' report on a meeting earlier that day between local labor groups and physicians. The board concurred with the sentiments of that group, that the cobalt treatment unit at St. Catherine's Hospital should remain open. Discussion has been raised about combining the service there with the one at St. Luke's Hospital, Racine.

127

## Assessment appeal rejected

WAUKESHA — The 2nd District Appeals Court has upheld the dismissal of a complaint by the village of Silver Lake and the town of Randall that an apportionment of assessments among local units of government was unfair.

The court ruled that the sole issue on the appeal was whether the Wisconsin Tax Appeals Commission had jurisdiction to hear a petition by the two municipalities requesting a re-determination of the 1975 state tax assessment made by the Department of Revenue.

The court ruled that the commission did not have jurisdiction, that the county assessor was the responsible agency for the apportionment of assessments.

The village and town had claimed that the assessments of the City of Kenosha and the towns of Pleasant Prairie and Somers were about 18 percent too low, thus raising the proportionate share of the county tax for other municipalities.

The complaint against the Wisconsin Tax Appeals Commission had been dismissed originally by Kenosha County Circuit Judge Earl D. Morton. His opinion was upheld by the appeals court.

## Assessor search raises questions

By BARBARA HENKEL  
Staff Writer

Rumors have been flying that some qualified persons in the state have purposely not been notified by letter about the vacancy here for county assessor.

Last September John Higgins, the county's first county assessor, quit. In October a letter was drafted by county Personnel Director Charles Rude, to be sent to anyone in the state certified by the state Department of Revenue as an Assessor III. The letter went out to some 120 persons in early November.

It has been learned that the envelopes for the letters were typed by a clerk in the assessor's office, where the selective screening is alleged to have taken place.

What apparently has happened is that about a dozen of those on the list did not notify the state when they changed their address.

One such person is the keeper of the list himself, James S. Murphy, supervisor of assessing and certification in the department in Madison.

He is listed as an Assessor III. Did he receive a letter, he was asked this morning. "I don't recall," he said.

Have you recently moved? Yes, more than a year ago, said Murphy, who then said, "I have to update my own list."

The list includes some 5,000 names including all levels of assessors. He only recalls receiving one request to change an address on the list.

Murphy said there is no built-in mechanism to update addresses on the

## Randall to take assessment case

By ARLENE JENSEN  
Staff Writer

BASSETT — Randall Town Board voted Thursday to pursue its challenge of the state equalized assessment figures to the Wisconsin Supreme Court.

The action authorizes town attorney John Zwieg to appeal a recent decision by the Court of Appeals which stated that the Wisconsin Tax Appeals Commission does not have jurisdiction to hear the case.

In explaining the court decision, Zwieg said, "The court of Appeals did

not vote as to whether we are right or wrong in what we are stating about the inequities of the assessments. They merely say that municipalities have no right to challenge the state assessment whether it is right or wrong."

Since the state of Wisconsin reformed their appeals court, the Supreme Court no longer has to hear appeals from the decisions of the Court of Appeals in cases such as this, according to Zwieg. The court will only hear the appeal after the request

for permission to appeal is filed with them explaining why they should hear it.

Zwieg recommended petitioning for the right to appeal based on two factors — "the first being that we feel our position is correct and the second being that there would be very little additional cost involved."

There would be no additional attorney fees, he said, and disbursements of "probably less than \$50 for each of the three municipalities." The other municipalities involved are town

of Salem and village of Silver Lake. ROBERT NOLAN, A REPRESENTATIVE of the Lake Knoch Association, sought help from the Town Board in the maintenance of an ice rink at South Park B. Nolan said the rink has been cleared from a large area and the boundaries for the rink are being re-established. "The volunteer labor is difficult to find."

He asked for help from the town in plowing the area after each snowfall. "I'm 100 percent opposed to

## County interviews applicants

Of seven applicants for the position of county assessor, three remain to be interviewed by Charles Rude, the county's labor relations director.

He has already interviewed four applicants from Kenosha County. The remaining three are from Evansville, Ill., Wausau and Oconomowoc, Wis.

Rude will forward his comments to the Zoning Committee by Monday. The committee will then decide which of the seven it wants to interview further, and will pick three names to submit to County Board Chairman Wayne Koessi for his final selection.

The department has been run by Stephen Shwaiko, acting county assessor, since the resignation last September of John Higgins.

Shwaiko reported that the department is in the process of determining 1979 assessments. The state law changed last year.

Assessments should be issued sooner in the year under the new system. Statute requires assessments be ready by the first meeting of the Board of Review, which now must be held the second week in May.

Shwaiko said that all new construction in the county has been inspected as to its condition as of Jan. 1, and that the department is now determining market values based on sales last year.

list. He also said the list has never been used for a mass mailing, such as one conducted by Kenosha County, as far as he knows. Usually his office is asked to submit names of persons certified at a particular level living within a certain area.

Rude said that after the envelopes were returned to his office, he double checked them against the master list to make sure all the envelopes were there. He said eight to 12 came back as undeliverable and he then checked those envelopes against the master list to make sure there was not a typing error.

The vacancy was also advertised once in the Milwaukee Journal, Kenosha News and Madison State Journal.

In addition to Murphy, a couple of those named as not having received letters were Frank Spoden, 46, Janesville city assessor, and Charles Fietz of Beloit.

Spoden moved three years ago, he said. A check showed that it is his old address that's on file in Madison. He said "it's hard to say if I would have been interested." Spoden has been with the city 21 years.

Fietz said he got a letter, talked to Rude, but lost interest because the salary is \$22,600 to \$23,800 (it may go higher this year, but the County Board hasn't yet acted on 1979 salaries for non-represented employees). Fietz said the county's salary was just a shade more than what he was earning as a city assessor for Beloit before he left last June. Now Beloit's salary is about \$600 higher. He has been in the business more than 20 years.

128

# take assessment case to Supreme Court

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find."  
He asked for help from the town in  
plowing the area after each snowfall.  
"I'm 100 percent opposed to plowing

the snow into high ridges out on the  
lake," said Supervisor Mark Starzyk.  
"It would create a liability for the  
town."  
Starzyk recalled a case involving a  
neighboring community where a snow-  
mobiler hit a ridge of snow that had  
been formed near an ice rink. The  
operator of the snowmobile was in-  
jured and a lawsuit resulted from the  
incident.  
"If the town gets involved in creat-  
ing the ice rink, we could also be liable  
in case of an accident," said Starzyk.

He suggested the use of snow-  
blowers in preparing the rink since the  
snow is disbursed over a broad area,  
not piled in ridges. Nolan's request for  
snowplowing was denied, but, said  
Starzyk, "I would be happy to bring  
my snowblower over and show you  
how to do it."  
In other action, the board:  
—Received the final plat of Deer-  
path at Wilmot Unit D.  
—Learned that \$88,000 in new build-  
ing was permitted in the town during  
December.

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129

## Raps prison plan

# County Board names assessor

By BARBARA HENKEL  
Staff Writer

It was thumbs up to a new county assessor, and thumbs down to locating a prison on either the Bong Recreation Area or the University of Wisconsin-Parkside, Tuesday night at the County Board meeting.

Not all thumbs were raised in concurrence of County Board Chairman Wayne Koessl's nomination of Richard W. Schlieve, 38, of Oconomowoc, Wis., as county assessor. Schlieve will take over the job that pays between \$23,730 and \$24,990 a year, April 9.

That's provided nothing intervenes to keep Schlieve from taking over. Supervisor David Holtze, 4th District, said he is contemplating filing a charge against Koessl that he violated the state's open meeting law.

Holtze said that two weeks ago when he asked Koessl for the names of three persons recommended to Koessl by the board's Zoning Committee, Koessl refused to provide the names. Holtze later found out he was entitled to the minutes of the closed meeting at which the candidates were discussed, but was not provided those minutes. Holtze said Tuesday night that if he had had that information he might

have been able to "do my job as supervisor of the 4th district."

Koessl said he wasn't giving the names of the three candidates out ahead of time to anyone, and that Holtze never asked him to see the minutes. Koessl added that he could have chosen any one of more than 100 persons certified by the state as an Assessor III.

Supervisor William Werner, 2nd

## Prison funds OK'd

MADISON, Wis. (UPI) — The State Building Commission Tuesday approved \$20 million to construct a 300-bed medium and minimum security prison and \$60,000 to plan a 448-bed maximum security prison. Both institutions are expected to be located in southeast Wisconsin.

District, wanted to know what made Schlieve better than the other two candidates, both from the local assessor's office — Steve Shwaiko, who has been acting assessor since former assessor John Higgins left last fall, and Michael Pitts.

Koessl and Charles Rude, the county's personnel director, cited forceful administrative and manage-

rial traits exhibited by Schlieve during the personal interviews between the candidates, Rude, Koessl and members of the Zoning Committee. Koessl said he excused himself after the interviews to leave the committee alone to choose three names to recommend to him.

Supervisor James Amendola, 7th District, objected to hiring a department head from outside the county when there were apparently equally qualified candidates in the county.

Schlieve has been city assessor for the City of Oconomowoc since March 1, 1973, during which time he made a complete revaluation which he keeps current through physical inspection of one-fourth of the property annually and factoring the remaining three-fourths.

Koessl said Schlieve plans to use more natural buffers, such as railroad tracks, between areas where different percentage changes are applied, to alleviate the complaint of two homes across the street from each other receiving different treatment.

Schlieve's prior experience includes being city assessor for Beaver Dam, Wis., and for Lake Mills, Wis. Voting against confirming Schlieve

were supervisors: Holtze, Werner, Amendola, Walter Rutkowski, Eugene M. Bilotti, Emil Ruffalo and George Hanson. Absent were supervisors: Carol Jornt, Ronald Frederick, Francis Pitts, and Richard Lindgren.

Voting to confirm were supervisors: Art Jones, Angelo Capriotti, Peter Marshall, Lawrence Negri, Waldemar Lange, Charles Labanowsky, Walter H. Johnson, Eric H. Olson, Mark Wisniewski, Charles Short, James L. Fonk, Koessl, Earl Hollister, Stanley Kerkman, Fred Schmalfeldt and James Keegan.

The vote against siting a prison at one of three locations proposed here was unanimous. No mention was made of a report, released last week by a citizens' committee which has looked into the possibility of locating a prison here. The committee report indicated the prison would be a good, small, non-polluting industry providing jobs and bettering economic conditions in the community.

Board members reconfirmed their earlier position that the Bong area is intended for recreational and educational use only, and that to locate a prison next to a university would be "irresponsible."

# Assessor's tools: time, education

By BARBARA HENKEL  
Staff Writer

Public education and the healing power of time are the tools Richard J. Schlieve plans to employ in his new job as county assessor.

Schlieve, 38, was interviewed Monday, his first day on the job. For the past five-and-a-half years he had been city assessor for Oconomowoc, Wis.

When he was interviewed for that job, the city officials asked him if he had an aversion to conducting a revaluation of city property. He didn't. That's what they wanted to hear.

That revaluation was completed in 1974, and starting with 1976 Schlieve kept property values at 100 percent of market value through a four-year review system — physically inspect a portion of the land parcels annually, and factor the rest.

Factoring in Kenosha County is called applying a percentage change, based on actual market sales. Schlieve said he plans to continue that practice.

That procedure is one recommended by the state, and Schlieve believes in it. "By assessing every year, the severity of the increase or decrease is not as great," said Schlieve.

He said the public's continuing objection to the system stems from the mistaken belief that assessors set tax rates. "We don't. Tax rates are set by the governing body," said Schlieve.

He said that was better understood



RICHARD J. SCHLIEWE

in Oconomowoc after it was demonstrated two years in a row that taxes did go down, despite the assessment change.

Schlieve said he is willing to explain the assessing procedure "to any group that wants to listen, day or night."

Another sore point here about the assessing system is that a different percentage can be applied to proper-

ties across the street from each other.

Schlieve said that he will look for natural boundaries such as railroad tracks to separate percentages, but that streets will also be used.

"I frequently use subdivision lines," said Schlieve.

And streets do at times form a dividing line. Schlieve cited the example of Highway 16 (Wisconsin Avenue) in Oconomowoc. He said one block south of 16 are railroad tracks, so one percentage is applied to that area. Two blocks north of 16 is Lac la Belle, and a different percentage is given to each block in that area.

Schlieve said he is looking forward to his job here. He said he likes challenges, and finds one here, with the only countywide assessing system in the state.

Schlieve said he feels countywide assessing is "is the way to go in the assessment field in Wisconsin."

Schlieve said he isn't sorry that Gov. Dreyfus has dropped his support of a proposal to encourage creation of county assessment centers, to replace local assessing offices, in a move toward uniform assessing.

"If the Department of Revenue or state or assessors were to come through with a program, I want it to be on its own merits, not hidden in a budget bill," said Schlieve.

He said he would like to see "full-time, professional assessors doing a quality job, whatever the program," and suggested one approach that could

be taken elsewhere is several municipalities banding together and hiring a full-time assessor.

Oconomowoc, with a population of only about 11,000, is progressive, he said because it decided on a full-time assessor as early as 1970. Schlieve was the second full-time assessor there, just as here he is the second county assessor. He replaces John E. Higgins who resigned last September.

Schlieve, who will supervise some 30 employees in the county assessing office, will be paid \$24,752. His has had experience supervising employees at Oconomowoc, a little better than a year assessing in Beaver Dam, five years in Lake Mills where he was part-time assessor and work with Retail Credit Co.

He has been certified as an Assessor III by the state, and belongs to numerous assessing organizations.

He calls himself a duffer in golf, and also enjoys playing the tuba. He's been a member of the Oconomowoc Legion Band for 21 years, and plans to march with it one last time during the Memorial Day parade.

He and wife Barbara will continue to maintain their Oconomowoc home until the end of this school year, when they will relocate to Kenosha. Daughter Annette and son Jason will be starting third grade and kindergarten respectively next fall.

Besides looking for a new home, Schlieve will be looking for a hand to join.

130

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to compile this and others in the series Linda Valentini 8/2009

# Assessments take jump in county

By JOHN ANDREAS  
Staff Writer

Residential landowners in Wheatland, Paddock Lake and Silver Lake will receive the highest increases in assessed value in the entire county.

Adjustment figures used by the county assessor show that residential land in Wheatland increased 35 percent in the past year. Improvements on the land jumped 15 percent. Land values in Paddock Lake and Silver Lake increased 30 percent with improvement values climbing 15 percent in Silver Lake and 10 percent in Paddock Lake.

Property and improvements are assessed at 100 percent, based on recent real estate market trends.

Assessment figures for the entire county, except the city, have been completed and mailed. Boards of review have been scheduled for all the towns and villages.

Persons who want to protest the assessed value of their property must make an appointment to appear before the board of review.

To make an appointment, a person must get a protest form, fill it out completely and return it to the assessor. Forms can be picked up at local town or village halls or will be mailed, upon request, by calling the assessor's office, 656-6544.

The boards of review for Brighton and Paris have already been held. The board of review for

Paddock Lake will be Friday, May 18; Silver Lake, Tuesday, May 22; Twin Lakes, Thursday, May 24; Bristol, Wednesday, May 30; Wheatland, Wednesday, June 6; Randall, Tuesday, June 12; Salem, Thursday, June 14; Somers, Tuesday, June 19; Pleasant Prairie, Tuesday, June 26.

Boards of review for city property will be held in early July.

Persons objecting to the assessed value should bring any information they have that can prove a different value for their property. Persons can only object to the value of the land at the board of review, not the amount of taxes they have to pay.

Property on various lakes in the

county increased at a lower rate than land in surrounding towns and villages. Residential land surrounding Powers Lake increased only 5 percent, while improvements went up 12 percent. Land along Paddock and Silver lakes increased 15 percent while improvements jumped 15 percent at Silver Lake and 10 percent at Paddock Lake.

Residential property on Twin Lake jumped 5 percent with improvements up 10 percent.

The smallest value increases were given to residential, agricultural and commercial property in Somers. Residential land and improvements went up 5 percent.

Brighton  
Bristol  
Paris  
Pleasant Prairie  
Randall  
Powers Lake  
Salem  
Somers  
Wheatland  
Paddock Lake  
Lake front  
Silver Lake  
Lake front  
Twin Lakes  
Lake front

Agricultural land and improvement

## Tax Assessments Too High? Protest Tonight at Central

(Paddock Lake) -- Area land owners will get the chance tonight to complain about rising property assessments to the man who supervises the Kenosha County assessor's office.

Richard W. Schlieve, who replaced assessor John Higgins last April 9, will appear at a special meeting at 7:30 in Central High School's cafeteria this evening.

The question-answer session was prompted by a group of angry Paddock Lake taxpayers who appeared at their village board meeting May 16. They had discussed the problem of "utterly ridiculous" tax assessments with village president Harvey Wunderlich the night before the board meeting at a private home. Wednesday night, they asked the village board for help in their effort to begin a formal protest against rising assessments.

Said Peter Williams, one of the protesters, "We want the county board to roll back the tax levy to 1975 levels and to limit any increase in tax levies to federal wage price guidelines of 7 per cent."

He said, "(This) may be the first step in the right direction as far as making tax bills more realistic."

According to figures just released,

Paddock Lake, Wheatland and Silver Lake registered the highest increase in assessments. Land values in Paddock and Silver lakes rose 30 per cent with improvement values jumping 15 per cent in Silver Lake and 10 per cent in Paddock Lake. Wheatland residential land assessments jumped 35 per cent. Improvements on land rose 15 per cent there.

Bob Baysinger, who works for the assessor's office and who is a Central High School Board member, will also attend the meeting. Wunderlich asked both Baysinger and Schlieve to appear.

Members of the Committee of 100 have also indicated they will attend. The committee was the first citizens' group to organize to fight county assessing. (Kenosha is the state's only county with a county assessor.)

Williams, who acted as a spokesman for 20 protesters at the village board meeting, said, "We want all levels of government to understand we are less than satisfied with the rate of taxation."

He also said taxpayers do not understand the method used by assessors to evaluate property.

Schlieve said he would give a short presentation on the methods and then open the meeting for questions and answers.

## Jam meeting at Paddock Lake

# 300 protest countywide assessing

By ARLENE JENSEN  
Staff Writer

PADDOCK LAKE — An angry crowd of taxpayers, many of them senior citizens, jammed the Central High School cafeteria Wednesday in

protest of the countywide assessing system.

More than 300 persons responded to a call for organization from a group called The Kenosha County Taxpayers Alliance, led by two Paddock Lake

men, Peter Williams and Dale Caudill.

Before the meeting was over, hundreds of signatures had been gathered on petitions listing the demands of the alliance:

- A roll back of tax levies to 1975 levels.
- Thereafter, holding the annual tax levy increase to a maximum 3 percent.
- A change in the assessment structure to allow local assessment boards.
- More voter control of tax levy policies.

Caudill predicted that the group will obtain signatures from "at least half of the voters of Kenosha County during the next 30 days, and show our government that we mean business."

Richard Schlieve, Kenosha County Assessor, explained that property and improvements are assessed at 100 percent based on recent real estate market trends.

"But regardless of the percentage

of assessment, your tax rate is determined by levies that are set by your village, town, schools, state and county," he added.

Schlieve said, "It would be nice to come here and tell you that I can lower your taxes. But I can't do that. The job of our office is to assess your property correctly. We don't decide how much you pay in taxes."

To illustrate the distribution of taxes, Harvey Wunderlich, Paddock Lake village president, displayed his own tax bill for 1978 totaling \$1,004.31.

Wunderlich said it was divided in the following manner: state, \$10.84; county, \$171.75; Salem grade school, \$583.41; Central High School, \$186.99; Gateway Technical Institute, \$60.16; Village of Paddock Lake, \$120.76.

"It's easy to see where your taxes are going," Wunderlich said. "Most of the money goes to the schools."

Caudill urged the audience to "attend school board and town meetings.

If all of us would see our annual budgets, down," he said.

Lois Rebeck, assessor and member school board, told to demand spendi shall we cut? We start by cutting o

Rebeck said go affected by inflatic uals are, and 80 budgets goes for s

She said school come public invol "I've been on ti for nine years," si times we threaten people in off the st passed at annual t

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131

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The smallest value increases were given to residential, agricultural and commercial property in Somers. Residential land and improvements went up 5 percent.

|                  | Residential |       | Agricultural |       | Commercial |       |
|------------------|-------------|-------|--------------|-------|------------|-------|
|                  | Land        | Impv. | Land         | Impv. | Land       | Impv. |
| Brighton         | 15          | 15    | 15           | 15    | 10         | 10    |
| Bristol          | 15          | 12    | 15           | 12    | 10         | 10    |
| Paris            | 15          | 15    | 15           | 15    | 10         | 10    |
| Pleasant Prairie | 10          | 10    | 0            | 10    | 10         | 10    |
| Randall          | 15          | 12    | 20           | 10    | 10         | 10    |
| Powers Lake      | 5           | 12    |              |       |            |       |
| Salem            | 15          | 12    | 15           | 12    | 10         | 10    |
| Somers           | 5           | 5     | 0            | 5     | 0          | 0     |
| Wheatland        | 35          | 15    | 15           | 15    | 10         | 10    |
| Paddock Lake     | 30          | 10    | 20           | 10    | 10         | 10    |
| Lake front       | 15          | 10    |              |       |            |       |
| Silver Lake      | 30          | 15    | 20           | 15    | 10         | 10    |
| Lake front       | 15          | 15    |              |       |            |       |
| Twin Lakes       | 20          | 10    | 20           | 10    | 10         | 10    |
| Lake front       | 5           | 10    |              |       |            |       |

Agricultural land did not increase, and improvements went up 5 percent. Commercial land had no increase.

# Assessments Too High? Fight at Central

Persons will meet about 7:30 in evening at Paddock Lake village board meeting to discuss tax protest.

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## Paddock Lake

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"It's easy to see where your taxes are going," Wunderlich said. "Most of the money goes to the schools."

Caudill urged the audience to "attend school board and town meetings.

If all of us would show up and vote no on annual budgets, our taxes would go down," he said.

Lois Rebeck, Salem town supervisor and member of the Riverview school board, told Caudill, "It's easy to demand spending cuts, but where shall we cut? Would you suggest we start by cutting out snowplowing?"

Rebeck said government costs are affected by inflation "just like individuals are, and 80 percent of school budgets goes for salaries."

She said school boards would welcome public involvement.

"I've been on the Riverview board for nine years," she said, "and sometimes we threaten to go out and drag people in off the streets to get motions passed at annual meetings."

William Dumbrow, Salem, secretary of the Committee of 100, blames high taxes on city representatives of the County Board.

132

## Appraiser firing subject of meeting

By BARBARA HENKEL  
Staff Writer

The termination last Friday of James Amendola, a senior appraiser in charge of commercial and residential property for the county Assessor's Office, will be the topic of a closed hearing by the county's Zoning Committee tonight.

The meeting will be at 7 p.m. in Room 10 of the Courthouse.

Amendola's position was not covered by union contract. He was an appraiser for the city before transferring to the county at the time it went to countywide assessing. He has a total of 17½ years experience between the city and county.

Last week Friday County Assessor Richard Schlieve, County Board Chairman Wayne Koessl and Charles Rude, director of county labor relations and personnel, met to discuss Schlieve's recommendation to eliminate Amendola's position. Supervisors Fred Schmalfeldt, Walter Rutkowski and Eric Olson, respectively chairman of the Zoning Committee, vice-chairman of the committee, and chairman of the county's Personnel Committee, were invited to attend the meeting but none of them could attend.

Amendola was informed at the Fri-

day meeting by Schlieve, Koessl and Rude that his position was being terminated as of 5 p.m. that day.

The meeting tonight was called by Schmalfeldt to apprise committee members of the reasons for the firing.

Koessl, Rude, Olson, Rutkowski and zoning member Supervisor Francis Pitts all said today that they were not aware of any county procedure for firing a non-represented employee.

Rude said, "I don't think the county has ever done anything like this before."

Pitts said past terminations have been handled by asking for an employee's resignation, which was given. He said Amendola told him that his resignation was asked for Friday, but he refused to tender it.

Pitts said all zoning members have received letters from Amendola's attorney saying that the termination was not proper.

In a related matter, Pitts' grandson, Michael Pitts, a county appraiser, handed in his resignation last week Wednesday, effective June 14. Pitts said his grandson intended to join his brother's real estate firm, "and would have gone regardless" of Amendola's subsequent termination. Pitts said Amendola was Michael's boss.

## Committee indecisive on appraiser firing

By BARBARA HENKEL  
Staff Writer

After meeting for three hours Thursday night, the Zoning Committee reached no conclusion regarding the firing last week of a senior appraiser in the assessor's office.

The committee will reconvene on the matter Monday at 7 p.m. in the Courthouse. Both meetings are closed sessions.

Meeting Thursday night were all five committee members, County Board Chairman Wayne Koessl, County Assessor Richard Schlieve and Charles Rude, director of the county's labor relations and personnel.

Last Friday Schlieve, Koessl and Rude informed James Amendola, a senior appraiser with 17½ years experience in city and county assessing, that his job was being terminated. Little was being said Friday by those who attended Thursday's meeting, indicating an apparent agreement to keep quiet.

Several concerns were raised earlier in private conversations with several supervisors. Among those concerns was the suddenness with which

Amendola was fired, although one supervisor said that it is not uncommon in private industry to keep the fired employee from hanging around and creating dissension.

Some complained of a lack of protocol, because the zoning or personnel committee was not consulted first. However, several supervisors maintained that it is the right of the department head and personnel director to take such actions as are necessary.

Koessl said Thursday, "We have to face reality once in a while. Department heads do run departments. They're professionals."

There has been no procedure for firings, since this is the first known firing in recent memory. Several supervisors agreed that the problem didn't come up in the past because an employee's resignation was requested and given.

The chairmen of zoning and the Personnel Committee and the vice chairman of zoning were invited to last Friday's meeting, but could not attend.

## Kenosha ruling out

# Assessor's system invalid

By JOHN ANDREAS  
Staff Writer

The State Appeals Court Monday ruled that the method used by the Kenosha County assessor to establish percentage increases in assessed value on property is improper and must be changed.

The action reverses a decision made in August 1978, by acting Kenosha County Circuit Court Judge James Wilbershede, that the percentage method was valid.

Kenosha County is the only county in the state with a countywide assessment system. Under the system, on-site assessments are made every four years. In the interim three years, assessment increases are made on a percentage basis determined by land sales in the same tax district.

It is this system that the court ruled improper.

The court faulted the county assessor's office for doing no more than separating all property sales in a given tax district into categories of residential, commercial, industrial, and agricultural land.

"The acceptance of scattered sales in an entire tax district, even when limited to one of four categories, does not give the detailed or individualized approach to assessing property re-

quired," the decision read.

The case before the Court of Appeals was brought by Phyllis J. Kaskin, Randall, and Yvonne L. Skolski, Silver Lake. The two protested percentage increases they received in 1976 over 1975 values on land they owned.

State statutes require that assessment increases be based on "the best information that the assessor can practicably obtain."

A Wisconsin State Supreme Court decision defined "best information" to include such things as a property's "location, its business or residential advantages or disadvantages, its improvements, size and use." These factors should be considered when determining if two pieces of property are similar enough to base the assessment increase of one against the sale price of the other.

The court ruled that the use of scattered sales of residential properties in a tax district as the sole basis for a district-wide percentage increase "substitutes a blanket, sweeping, meat cleaver approach" for the detailed assessment process required by state law.

The suit also attempted to throw out the assessment values established in

1974 by on-site inspections in Randall and Silver Lake. However, the court held the on-site assessments to be valid and unchanged by the ruling.

It is not known if the county intends to appeal the decision to the Wisconsin State Supreme Court. It is likely, however, in November, 1978, attorneys for both sides agreed to attempt to bypass the appeals court and have the case heard directly by the state Supreme Court.

County Assessor Richard Schlieve, who was named county assessor in April, said this morning that he has not seen a copy of the court decision and is not familiar enough with the case to comment.

He said the county is considering going to a CAMA system — Computer Assisted Mass Appraisal — of assessment which may meet the objections of the court. The CAMA system takes each property that is to be assessed and then searches and compares it to sales of property with the same characteristics to determine the assessment increases or decreases.

The county is still running a pilot program and should be ready to make a recommendation on the CAMA system within a month, Schlieve said. Milwaukee, two weeks ago, adopted the CAMA method of assessing.

# County assessing method to get supervisor review

By BARBARA HENKEL  
Staff Writer

By a slim two-vote majority the County Board Tuesday night decided to review the county's method of assessing property.

Many of those who voted against a resolution asking for the review said they didn't like a statement that says the present system "appears to be discriminating in areas and neighborhoods where it is applied."

The opponents said that was prejudging the system. Proponents of the measure said the wording didn't really say the system was or wasn't discriminatory. The resolution carried 13-11.

A move to delete the objectionable wording lost on a tied 12-12 vote.

In other action, the board:  
— Received petitions with about 225 signatures, and promises of more to come, from August Zirbel Jr., chairman of the Paris Town Board. The petitioners object to a proposed countywide landfill north of County Highway K and east of Highway 45, in Paris.

— And heard a lengthy report from several supervisors on the recent firing and rehiring of James J. Amendola, 511 68th St., a senior appraiser of residential and commercial property in the county assessor's office. Amendola was reinstated after his lawyer pointed out that Amendola's tenure is protected by state statute because Amendola was a civil service employee at the time he transferred from the city assessing department. Amendola was never asked to respond to the specific charges brought against him, but neither was he given any progressive discipline (warnings) before being fired.

There was some concern that

Amendola has not been returned to his old duties, but others felt the return is as timely as can be expected since the duties were split up among other employees and the assessor has been out of town for the past several days.

The resolution to review the assessing method was brought by Supervisors Peter Marshall, Francis Pitts and David Holtze. Holtze said he wasn't necessarily recommending the system be changed. He suggested that out of the study could come a better understanding of how the system works, and that understanding might eliminate some of the objections.

The assessing method used here during years between on-site inspections is called percentage changes, or market adjustment factors.

On May 11 the state Appeals Court in Waukesha ruled that the percentage method was improperly used on assessing the property of two county women in 1976. County Corporation Counsel Frank Volpintesta has said he will appeal the decision to the state supreme court.

However, the procedure is recommended by the state Department of Revenue in its various assessing manuals. Basically what the procedure does is look at all recent sales of similar property, eliminate the irregular sale such as exchange of property among relatives for a nominal sum or the extraordinarily high payment, compute the average percentage increase of property over the previous year, and apply that percentage against similar property. The system is used to keep property at 100 percent market value, required by the state.

The appeals court ruled that the county's method in making the 1976 assessments applied the percentages

against too broadly. All property was classified as either residential, commercial, industrial and agricultural land, and percentages based on sales were applied within each category.

In subsequent years the department has refined the system by applying percentages against property in specific assessing districts, to recognize that property values vary according to neighborhoods as well as type of property.

This has resulted in different percentages being used on property across the street from each other because a street may be the dividing line between two districts. This sort of incidence has generated the most criticism.

The board has twice before considered alternatives to the system, which is used by or desired by other assessing departments throughout the state, according to a survey made by the Kenosha News last summer. Each time the board has decided the present system is the most desirable, due to staff and budget considerations and the fact that the county is moving towards a computerized system which is capable of even better defining property within classifications.

Voting for the study were Supervisors Holtze, Marshall, Pitts, Carol Jornt, William Werner, Art Jones, James Amendola, Ronald Frederick, Eugene Bilotti, Waldemar Lange, Richard Lindgren, Earl Hollister and Fred Schmalfeldt. Voting against the resolution were Supervisors Walter Rutkowski, Angelo Capriotti, Emil Ruffalo, George Hanson, Charles Labanowsky, Walter Johnson, Eric Olson, Charles Short, James Fonk, Koessl and James Keegan. Absent were Supervisors Lawrence Negri, Mark Wisniewski and Stanley Kerkman.

## Taxes dependent on assessments

By BARBARA HENKEL  
Staff Writer

Taxes and property assessments are related because assessments are a means of apportioning taxes. Changes in a property's assessment do not necessarily raise or lower a tax bill. No assessment change does not guarantee no tax bill change. Changes occur because government spending changes.

Assessing officials recommend assessments be at 100 percent of market value, because errors in assessing are more easily detected.

Property assessments in the city were unchanged between 1968 and 1976, the years of complete revaluations. Yet, property taxes increased.

For example, the owner of a home assessed at \$14,700 those years paid \$517.15 in taxes for 1975, \$621.66 for 1976 taxes and \$711.48 for 1977. Although there were no assessment increases those three years, the tax bill went up nearly 38 percent.

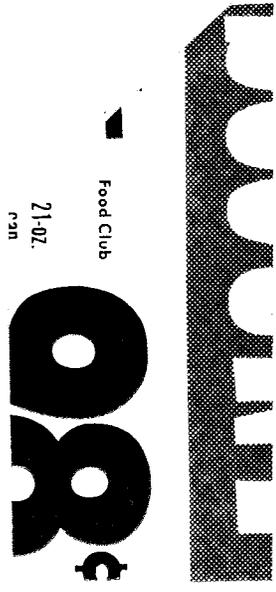
The following year the \$14,700 property was reassessed at \$41,500. That year's tax bill was \$878.59. Last year, with the property assessed at \$45,700,

the tax bill was \$983.46, a 38 percent increase over 1977.

Why the same percentage increase over two three-year periods despite reassessments? In 1975 city property owners paid \$35.18 per \$1,000 of assessed valuation for all government purposes. That rose to \$46.40 by 1977. The next year, because revaluation increased the total size of the pie, the tax rate dropped, to \$21.17 per \$1,000 of assessed valuation. Last year the rate was \$21.52.

Why change assessments from year to year? Assessment errors are easier to detect when property assessments are at the value a person expects to receive for his or her property.

For example, in 1977, before revaluation, property in the city was estimated to be at about 35 percent of market value. At that rate, a home worth \$35,715 would have been assessed at \$12,500. A 3 percent assessing error on \$12,500 would be only \$375. A 3 percent assessing error on the full value of \$35,715 would be a difference of \$1,071. Assessing experts feel the latter would be more readily noticed by a property owner.



inflation, they pay what it can be purchases affect it. If all sales speculators, that ordinary market value Uniform assess: the state. A Supreme has allowed that unfraction of market is uniformly applied law does not allow breaks to, for instance Legislatively approved such as the homestead farmland preservation tax breaks are given supervisors suggested set from the legislature. By going to county: the 75 percent of the c is paid by the state. It county to have a con tion, which many other haven't been able to municipality is reval requires those values l The county attempted requirement. Countyw cannot be abolished by dum.

134

# Expect computer to aid assessing in Kenosha

By BARBARA HENKEL  
Staff Writer

The county's present method of assessing is not unlike that used elsewhere in the state, and is expected to improve through the use of the computer, county officials learned Tuesday night.

The County Board met in a special session to discuss the present method, which is called market factoring, previously called percentage adjusting.

Speaking to the group were Robert Wood of Milwaukee, district super-

visor of assessors for the state Department of Revenue (DOR), James L. Plourde of Madison, DOR chief of assessing practices for the department, and Gregory Landretti of Madison, DOR supervisor of assessments standards unit. Also commenting were county officials.

Among things discussed Tuesday night were:

- State law requires on-site inspections once every four years and requires assessments be maintained during years between on-site inspections.

- The county in the past has been using percentage adjustments (determined by property in each classification — residential, commercial, agricultural and tile) to maintain values during years. Wood said his office used the method since it was an attempt to meet statutory requirements.

- Madison and Milwaukee among municipalities in the state use some sort of market factoring to maintain property values in between revaluations. The use of a computer has been introduced and elsewhere to help fine-tune the process by providing the capability of comparing up to 150 different parcels. Some 65 other municipalities in the state have expressed an interest in the computer service.

- Market factoring (percentage adjustments) is one of three assessment methods prescribed in the assessing manual. The other methods are cost approach and income-producing ability.

- Inflation has created problems in the effective use of each of the methods. Inflation has driven up the cost of labor and materials, affecting the cost approach. The market factoring approach is affected when, said Plourde, "People, to protect themselves from inflation, make decisions that drive the price up. They say, 'it is better to buy it now before the price goes up.' When people are buying as a hedge against inflation, they push property values up to what it can earn." Speculative purchases affect the income approach.

- If all sales are bought by speculators, that price becomes inflated, said Plourde. "If all sales are bought by speculators, that price becomes inflated, said Plourde."
- Uniform assessing is required by the state. A Supreme Court decision has allowed that uniformity to be a fraction of market value, provided the method is uniformly applied. Current state law does not allow giving assessment breaks to, for instance, the elderly. Legislatively approved tax measures such as the homestead tax credit and farmland preservation act, are when tax breaks are given. Several supervisors suggested seeking tax relief from the legislature.

- By going to countywide assessment, the 75 percent of the cost of assessment is paid by the state. It did require the county to have a complete revaluation, which many other municipalities haven't been able to afford. Once a municipality is revalued, state law requires those values be maintained. The county attempted to follow the requirement. Countywide assessment cannot be abolished by public referendum.

136

## Higher Property Taxes Challenged

### DO YOU KNOW?

Ever since the Kenosha County Board of Supervisors seized the assessing rights from the city, town and village governments in Kenosha County and handed them over lock, stock and barrel to the infamous county assessor system, our tax bills confirm, by the board's action, they approved of annually increasing our property taxes.

### WHY INCREASED TAXES?

Every year the county assessor revalues our property. As he increases the value of our property annually, our taxes naturally go up in proportion.

For example: Let's assume the assessed valuation on your property in 1978 was \$40,000. After the tax rate has been established on your \$40,000 home, by virtue of the budgets presented by the taxing bodies, namely grade and high schools in the district, the county, GTI, state, etc., along comes the county assessor and slaps on a 10 per cent increase on your property valuation.

So instead of paying taxes on the assessed valuation of \$40,000, you're taxed on the basis of the re-assessment of \$44,000. This is how the county assessor is ripping off the property owners with increased taxes. And this is why the county assessor system must go and be replaced with our local assessing system, as it was before the county board seized our assessing rights.

### WHO'S RESPONSIBLE?

The Kenosha County Board of Supervisors, by a vote of 18 to 8, voted to adopt the county assessor system. The 18 who voted for this tax increasing system were all from the city of Kenosha, while the 8 who voted against the system were from the county.

How in the name of common sense and decency could the city's 18 county board members (supervisors) vote for an assessing system that victimized the property owners by annually increasing their property taxes? The finger of guilt points to the 18 as being responsible for saddling the property owners with excessive taxes. Those who still are on the county board who voted for the detestable county assessor system can clear their consciences and can vote to abolish it.

### LOCAL ASSESSING SYSTEM

Under our local assessing system, our property values weren't increased yearly, as they are under the county assessor system. Taxes were only increased when the taxing bodies, namely grade and high schools, county, GTI, state, etc., increased their expenditures beyond what the tax base of the locality could absorb. Thus, the local assessing system must be restored to our local municipalities in Kenosha County, where it rightfully belongs.

### 71 COUNTIES SAY NO!

The county assessor system has no merits or appeal to it. And that's evidenced by the fact that 71 out of the state's 72 counties refused to allow themselves to be duped into adopting it. Why should these counties adopt a system that's predicated on increasing property taxes each year? We're the only county in the state that has been victimized by its county board into paying higher annual property taxes.

### A CALL FOR ACTION

If you approve of paying higher property taxes each year, the county assessor system is for you. If you don't, please stand up and be counted and join us in this fight to abolish this tax increasing system. With your help we can win this fight.

Remember how the California property owners won their fight against high property taxes, when they overwhelmingly voted for Proposition 13? We can win our fight too. TO BANISH THE COUNTY ASSESSOR SYSTEM, fill out the box below and mail to:

COMMITTEE OF 100  
P. O. Box 323  
Salem, WI 53168

Count me in on your program to help abolish the  
COUNTY ASSESSOR SYSTEM.

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Contributions appreciated

## Countywide assessing widely used

All but two states in a 10-state area are going to full-value (100 percent of market value) assessing, Richard Schlieve, county assessor, told the Zoning Committee Tuesday night.

Schlieve recently attended a meeting of the executive board of a regional conference of assessors. He said states such as Iowa, Michigan, Indiana and Illinois have either legislated or are beginning to legislate mandatory 100 percent assessing.

Minnesota, said Schlieve, is working with the Wisconsin Department of

Revenue to implement a system called CAMA (Computer Assisted Mass Appraisal). Kenosha County is working with the department in developing the system.

Schlieve said many surrounding states have countywide assessing. He said many of the assessing departments — local, state and county — use the same method as Kenosha County does, market factors adjusting.

The states of North and South Dakota are the exception, said Schlieve. There they assess agricultural land

"at almost nothing."

Assessments are a means of apportioning taxes. Assessing at as near 100 percent of market value as possible is believed desirable by experts because discrepancies between assessments of like property are more easily spotted.

Wisconsin encourages countywide assessing, to ensure uniformity, by paying approximately 75 percent of the cost. Kenosha County is the only one of the state's 72 counties to adopt countywide assessing. Opposition to it elsewhere comes from reluctance to give up local control.

## Property value may go up slowly

By BARBARA HENKEL  
Staff Writer

Property values could be increasing at a slower rate this year.

The state Department of Revenue won't know for sure until about this time next year, but there are some indications that although property values are increasing, they are not increasing as fast as previous years, according to Robert Wood of Milwaukee, district supervisor of assessments for the department.

He appeared before the County Board's Finance committee Thursday night with the department's equalized figures for Kenosha County.

The countywide value of all real estate and non-exempt personal property increased \$291 million, to \$2.3 billion.

That's a 14.2 percent increase, slightly less than the 14.95 percent increase in equalized value statewide.

Some parts of the southeastern district experienced overall value increases of 18 to 24 percent, said Wood.

Counties which adopt equalized values use it to determine how county tax levies are to be apportioned among its communities.

Wood advised Kenosha County to adopt its assessed values, which are also at 100 percent, since that's what the county used for apportioning the county tax this year. Wood's 1978 equalized values contained a \$30,000 counting error which is being corrected in this year's figures.

The equalized values are used by the state for apportioning state aids, state registry tax, "and about 100 other uses," said Wood.

The state equalized value also plays a role in determining tax levy limits.

A municipality cannot increase its tax levy for the coming year by more than a percentage point more than the increase in state equalized value.

That would mean the taxing bodies in Kenosha County would not have been able to increase their tax levies by more than 15.95 percent (14.95 percent plus 1 percent).

However, this year the Legislature will allow municipalities use the 1977 growth rate of 17 percent, because a change in the assessment date from May 1 to Jan. 1 meant only eight months of assessments were represented. This year will be the first year of Jan. 1 to Jan. 1 assessing.

Wood said there was a 4.5 percent decrease in the number of sales during

1978. "A Realtor told me today that so far, this year has been his worst in 30 years, both in volume of sales and amount of sales," said Wood.

"When we come to the 1980 equalization we may see a slowdown," he said. "But again, some people will pay anything to get a piece of property. If there is a trend, it remains to be seen."

The value of personal property dropped about \$19.8 million, a decrease of about 11.4 percent from the previous year. The decline reflects the further exemption by the state of line A stocks (livestock, merchants' and manufacturing). The full exemption is offset by an increase of other classes of personal property.

The state has a tax equalization program of increased state aids to those localities which particularly feel the bite of the exemptions, said Wood.

Real estate values increased \$311 million, from nearly \$1.9 billion to nearly \$2.2 billion, a 16.58 percent increase, said Wood. About 70 percent of that increase reflects economic changes as through higher sales.

Another 13 percent of the total increase comes from the added value of new construction. New residential construction provided the greatest dollar addition, \$41.1 million, but that was \$8.5 million less than what was added the year before. Newly constructed manufacturing showed the largest percentage increase, 170 percent of 1977's \$3.4 million, to \$5.3 million in 1978.

Other new construction was \$10.6 million commercial, down \$206,000; \$1,221,000 agricultural, up \$433,000.

The remaining 17 percent increase in total real estate values resulted from such things as changes in classification, renovating after a fire, and so forth.

Values in the city continued to decline in proportion to the rest of the county. The city's share of county property is now 53.805 percent, compared with 54.064 presented last year.

Also showing a decline were the village of Twin Lakes, from 4.232 percent to 4.231, and the Town of Pleasant Prairie, from 12 percent to 11.742 percent.

Following are the 1979 livestock numbers and values: 13,084 cattle, down 1,500, at \$600 a head, up \$130; 506 sheep, down 65, at \$42.50 a head, up \$2.50; 3,400 hogs, down 500, at \$118 a head, up \$30.

## Compare equalized values

Chart compares last year's equalized (full market) values for all properties in each municipality compared with the new figures recommended to the County Board by the state. The final columns show how much of the county tax bill each municipality will have to raise and the change over that percentage from last year.

| Municipality   | 1978                   |                        | 1979                 |                      | Increase over 1977 | % of County Value | Change vs. '78 |
|----------------|------------------------|------------------------|----------------------|----------------------|--------------------|-------------------|----------------|
|                | Equalized Values       | Recommended Values     | Equalized Values     | Recommended Values   |                    |                   |                |
| Kenosha (city) | \$1,108,253,320        | \$1,259,655,020        | \$1,151,401,700      | \$1,259,655,020      | \$151,401,700      | 53.805            | -.259          |
| Paddock Lake   | 33,263,760             | 38,665,000             | 5,401,240            | 5,433,010            | 1,851              | 1.851             | .028           |
| Silver Lake    | 20,367,150             | 25,800,180             | 5,433,010            | 5,433,010            | 1,102              | 1.102             | .108           |
| Twin Lakes     | 86,746,090             | 99,054,800             | 12,308,710           | 12,308,710           | 4,231              | 4.231             | -.001          |
| Brighton       | 31,821,410             | 37,241,410             | 5,420,000            | 5,420,000            | 1,591              | 1.591             | .039           |
| Bristol        | 93,309,880             | 107,263,320            | 13,953,440           | 13,953,440           | 4,582              | 4.582             | .030           |
| Paris          | 47,684,710             | 54,483,990             | 6,799,280            | 6,799,280            | 2,327              | 2.327             | .001           |
| Pt. Prairie    | 245,986,210            | 274,896,220            | 28,910,010           | 28,910,010           | 11,742             | 11.742            | -.258          |
| Randall        | 67,754,970             | 79,480,460             | 11,725,490           | 11,725,490           | 3,395              | 3.395             | .090           |
| Salem          | 123,494,860            | 141,398,960            | 17,904,100           | 17,904,100           | 6,040              | 6.040             | .015           |
| Somers         | 140,071,640            | 161,817,860            | 21,746,220           | 21,746,220           | 6,912              | 6.912             | .079           |
| Wheatland      | 51,132,550             | 61,393,760             | 10,261,210           | 10,261,210           | 2,822              | 2.822             | .128           |
| <b>Totals</b>  | <b>\$2,049,888,560</b> | <b>\$2,341,150,960</b> | <b>\$291,264,410</b> | <b>\$291,264,410</b> | <b>100,000</b>     | <b>100.000</b>    |                |

## Kenosha farmland value increases

The value of an acre of farmland in Kenosha County rose from \$138 in 1958 to \$1,179 in 1978 — an increase of 142 percent, according to the Wisconsin Taxpayers Alliance (WTA).

Farmland taxes in Kenosha County amounted to 4 percent of the general property tax in 1958 and 5 percent in 1978. Taxes on residential land were 8 percent of the total in 1958 and 18 percent in 1978, the WTA said.

Property taxes levied on all Wisconsin agricultural land amounted to \$130 million in 1978, the WTA said. This amount represents a 133 percent increase in the gross levy since 1968 and a 338 percent increase over 1958.

The gross property tax levy includes county, school, state and town taxes, the WTA said. In towns, where over 96 percent of Wisconsin's agricultural land is located, school and county levies are 93 percent of gross property taxes levied.

One of the reasons for the increase in farmland taxes, the WTA said, is the increase in farmland values. The value per acre increased from \$61 to \$534 on a statewide basis between 1958 and 1978. However, there was a substantial difference among individual counties.

The Wisconsin Farmland Preservation Program was enacted in 1977 to offset property tax increases and keep farmland in agricultural use. (The number of acres of farmland declined from 20.7 million acres in 1958 to 17.4 million in 1978.)

Under the program, \$3.4 million was paid in tax relief to farmers during fiscal year 1979. The program protected 1.96 million acres of farmland through individual farm contracts and exclusive agricultural zoning as of June, 1979.

137



**FOR SALE**

90 ACRES LAND-5 ACRES ROAD

\$324,600<sup>00</sup>

Appraised & Assessed by a Retired Farmer  
Lloyd Knigge, he is Now Employed by Kenosha County  
as an Assessor. Phone for Appointment 878-1469

**Will Sell At Assessor's Price** 7-30-81

Roy Fox, owner of 90 acre farm in Brighton, is shown standing by four by eight sign in his yard that shows his large objection to the Kenosha County Assessor's assessment of his property. Fox attended assessor's open house to have assessment dropped from \$324,600 to \$290,000, went to board of appeals where it was lowered to \$275,000. This makes his property worth \$3,000 on acre while his neighbors' properties are valued at \$2,200 per acre and \$2,400, for what he says is better property. — Photo by Gloria Davis

# Assessments up, countywide system blamed

By JAMES ROHDE  
Staff Writer

Kenosha's county assessing system, the only countywide system in the state, is under attack again because of increases which, in some cases, have doubled property assessments over the previous year.

Protests have been raised in virtually every corner of the county where new assessment notices have been received.

In Silver Lake, disgruntled property owners are reviving talk of creating a new county — Westosha County — combining all land west of I-94.

Randall Town Board appealed to Lt. Gov. Russell Olson to see what could be done to abolish the countywide assessing system.

One Brighton farmer, Ray Fox, went so far as to erect a large sign in front of his 95-acre farm on Highway NN offering to sell the property for the \$324,600 value placed on the land and age-worn buildings by assessor Lloyd Knigge.

Fox, who farms the homestead purchased by his father in 1908, is fighting an assessment on his land which increased from \$115,000 last year to \$226,100 this year. The buildings went from \$95,300 to \$98,500 during the same period.

That raises the total assessment to \$324,600, an increase of \$114,300 from a year ago.

"At first I thought they shafted me," Fox said, "but now I figure they did me a favor telling me my property is worth over \$320,000 — that is, if I can find a buyer willing to pay what the county feels it's worth."

**FOX CLAIMS THAT** five of the 95 acres are taken by an easement the county holds for Highway NN on which, he asserts, he is being taxed.

"Years ago, when the highway was put in, they were supposed to take half the land from property owners on both sides of the proposed road, but they laid the whole road on my land by mistake," Fox said.

Fox said his frontage is assessed at \$50 a front foot because it's supposed to be more desirable property.

"Road frontage doesn't do a farmer any good," Fox said. "With all the beer bottles and cans thrown from passing vehicles, I run the risk of flat tires or damaged equipment whenever I work the land," Fox said.

Fox said after receiving his initial

assessment notice in May he thought, "Someone in Kenosha went berserk." He said he went to the assessor's office the next day and asked, "Which goof did my assessment?"

He said he later found out Lloyd Knigge, his neighbor in Brighton, assessed his property.

"I was told to appear at an open house at Brighton School the middle of May, which I did," Fox said.

He said he was told his assessment was a little high and would be reviewed with assessor Robert Baysinger. When Fox saw a notice for Brighton's Board of Review and still had no word from the assessor, he called Knigge.

"He told me my assessment was cut some but didn't say how much," Fox said, "so I went back to the assessor's office and found they reduced it to \$290,000. The new assessment was \$197,300 on the land and \$92,700 on the buildings."

**FOX PRODUCED A COPY** of an article printed in the May 9, 1981, issue of Wisconsin Agriculturist stating that Wisconsin's farmland increased 13 percent in value over last year with an average price of \$1,114 an acre.

"According to the assessor's office, my land is worth over \$2,000 an acre. Their assessment amounted to a 100 percent increase, not the 13 percent average in the state," Fox said.

Fox took his argument to the Board of Review. He convinced the board there had been an over-assessment and another reduction was put through, this time to \$275,600 or \$182,900 on the land and the same \$92,700 on the buildings.

Fox is now in the process of preparing an appeal to Circuit Court, which must be done within 90 days.

His suggestion to any property owner going to the assessing open house or Board of Review is, "Take a tape recorder with you."

**TWO BRISTOL PROPERTY** owners who appeared at last week's open house in Bristol said they were satisfied with explanations by the assessors.

Wilfred Meier said his increase amounted to 30 percent on his 430-acre farm. The value was increased from \$1,600 to \$1,720 an acre.

Meier was concerned about a \$75 per front foot assessment on land fronting Highway 45 but said he could understand the figure because



Kenosha News photo

7-31-81

## Upward spiral

Ray Fox, above, put up this sign in front of his 95-acre farm on Highway NN in Brighton, but he doubts that he will find anyone willing to pay as much for

it as the county assessor's office says the farm is worth. Fox joins numerous other county residents unhappy about assessment increases.

of nearby residential development.

Kenneth Davis, whose 130-acre farm increased from \$186,000 to \$250,000, said the increase was lowered to \$10,000 after he explained that land assessed as pasture was wasteland.

Realtor Roy Beck, Salem, who owns six and a half acres of vacant farmland on Highway 50 across from the Quality Egg Ranch, gave a different view of the open house.

Beck said the assessment increased from \$16,700 last year to \$36,200 or 116 percent.

"They were totally unable to explain to me how they arrived at that figure," Beck said.

Beck also discovered he has been assessed for seven and a half acres ever since he bought the property in 1976.

Beck said he received his new

assessment July 18 with a notation of the open house just five days later.

"It's deliberately done to prevent people from appearing and protesting their assessments," Beck said.

"How are property owners supposed to attend with only five days notice? What if they are on vacation or business trips? It requires an employed person to take off work and lose wages to make an appearance."

Beck said he called to make an appointment to appear at the open house as well as to appear before the Board of Review.

"The girl in the office said I couldn't make an appointment for the Board of Review until after I appeared at the open house," Beck said.

Beck described his appearance at

the open house as an expression of futility. He again called the assessor's office to make an appointment for the Board of Review but was told appointments could not be made until Bristol's open house was completed.

Beck believes assessment notices should be sent to all Kenosha County property owners at one time instead of the delayed schedule.

"By sending notices at different times, they are able to divide and conquer the property owners. If they sent them all out at one time, there would be such a concerted outcry from the people, it would blast the assessors out of existence," Beck said.

**BECK REALIZES** the futility of trying to abolish the county assessor's office since it was created by state statute, but he

thinks taxpayers can make the assessors more accountable.

He considered hiring an answering service to solicit names of dissatisfied property owners in order to organize a countywide protest but found the idea unworkable.

Beck is even considering running an ad in the papers to organize a taxpayer revolt "to bring some accountability to the assessor's office."

Whatever course he takes, Beck expects to have a willing army of volunteers judging from property owners who have received their new assessments.

Home Grown Tomatoes, sweet corn, peppers, red & white potatoes field run and washed, half bushel \$3.00, Barney's Farm Stand, Hy E & H, Somers, ph. 859-2963.

139

## Sales boost market values

# Assessor explains countywide increase

By JAMES ROHDE  
Staff Writer

Assessor Richard Schlieve and his crew of 10 evaluators may well be the most unpopular people in Kenosha County this year as a result of the total on-site revaluation of the county.

Schlieve, whose staff members have suffered verbal as well as property abuse, explained the hows and whys of countywide assessing for property owners who received notices of higher assessments this year.

Higher assessments, he said, do not automatically mean the property owner will pay higher taxes.

Schlieve said the countywide revaluation this year is the first since 1975-76. No increase was placed on assessments last year, so this year's assessment notices carry two years' increases.

"Property assessments generally increased 30 percent this year, which average about 15 percent a year for 1980 and 1981," Schlieve said.

He said that percentage does not hold true where improvements have been made or in the west end of the county, where lakefront properties and agricultural lands increased from 50 to 100 percent.

Schlieve said assessments are based on sales during the previous year, which are an indication of current market values.

"The new assessments reflect the trend in the market. Even though there may have been fewer sales last year than previous years, the sales recorded give us a good indication of the market values," he said.

The assessor said an open house is scheduled in each municipality to give property owners an opportunity

to hear an explanation of why their assessment may have increased.

"There is no law requiring these open houses, but we feel the property owner deserves an explanation before deciding whether to make an appeal before the board of review," he said.

**IN RESPONSE TO CRITICISM** about assessment notices being sent out only five days before a scheduled open house, Schlieve said there is no way his office can please everyone. Considering the fact his staff has to re-assess every property in Kenosha County this year, there is little time for lengthy notices of open houses or boards of review, he said.

"After the open house in Salem, we will have finished all municipalities west of I-94," Schlieve said.

He indicated his office will complete Salem, Somers, Pleasant Prairie and the City of Kenosha

before the end of the year.

Schlieve said assessment rolls are available for property owners' inspection either at the assessor's office or the municipal clerk's office at least 10 days prior to the board of review.

If a property owner feels his assessment is out of line with comparable properties, said Schlieve, he can easily check the assessment roll for properties similar in size to see whether the assessments are similar.

Schlieve said the figures on assessment notices are not final until he signs the assessment roll prior to the board of review.

Schlieve said there is no possible way for all city and county assessment notices to be sent out simultaneously, not only because of the administrative work, but also because the county would need a

dozen boards of review to state requirement.

**SCHLIEWE RESPONDS** to statements by property owners in an article printed in the Kenosha Journal on July 31.

He said a Brighton farm mentioned in the article compared was assessed for road property that is not true.

"In the past, property taxes assessed according to the center of the road assessed accordingly, but longer true," Schlieve said.

Schlieve said increased assessment will not necessarily create the taxes paid by the property owner because the tax change, too.

"Generally, if the assessment in a municipality goes up, the rate goes down, and various levies remain the same," he said.

For example, the gross

# Petition drive to hit county assessors

By ARLENE JENSEN  
Staff Writer

**BRISTOL** — A massive petition drive will be the first step in a campaign designed to rid Kenosha County of the countywide assessing system.

Representatives from all eight towns and three villages in the county met Wednesday at Bristol and mapped plans to overturn the present method of assessment.

The county unit of the Wisconsin Towns Association sponsored the session and will coordinate the petition drive they hope will spread throughout rural areas and into the city when property reassessments are mailed to all residents.

Petitions asking for the abolition of countywide assessing will be de-

livered to the County Board asking it to reverse the decision that created the system.

"We recognize that state law prevents us from abolishing the system," said Bristol Town Chairman Noel Elfering, "but we intend to ask the state to create enabling legislation so it can be done."

Twin Lakes President Larry Oberhofer said, "If the County Board goes on record in opposition to the system, we might have a chance. Without their help, we are just spinning our wheels."

Roger Prange, Pleasant Prairie town clerk, recalled that when the system was created, it was a city-vs.-county issue.

"It was 18 city supervisors against nine rural supervisors,"

said Prange.

"But now the city people don't like it either," said Elfering, "and I think the time is right to get rid of it."

Thomas Terwall, Pleasant Prairie supervisor, estimated that "the City of Kenosha only pays \$200,000 for its portion of the bill for assessing. Put yourself in the position of a city supervisor. Would you vote to have the program abandoned?"

Russell Horton, Bristol supervisor, said the entire assessing budget for Kenosha County in 1981 is set at \$941,000 with the state reimbursement estimated at 63 percent.

"It used to be 75 percent," said Horton. "It keeps dropping, and meanwhile the operation has be-

come the highest priced assessor's office in the state."

Kenosha is the only county out of 72 to have the countywide system, said Horton, "and the other 71 are very much concerned about reimbursing Kenosha for our system."

Members of the association agreed to set up a network of town and village clerks to distribute petitions to committees in each community.

Attorney Cecil Rothrock was asked to draft petitions.

Besides the local petition drive, the association will ask for a resolution from the entire Wisconsin Towns Association at its annual convention Oct. 12 at Cable, Wis.

The group approved a recommendation that: "Immediate steps be

taken to contact the legislature of the State of Wisconsin for the purpose of creating enabling legislation under Wisconsin Chapter 70.99, to abolish countywide assessing."

The group cites four reasons:

• The system "creates on the local building inspection department because all information is at the office."

• The local property difficulty obtaining information relating to assessments.

• Kenosha County is the only county in the state without assessing.

## Countywide assessing

# Bilotti seeks re-evaluation

By JOHN ANDREAS  
Staff Writer

Mayor John D. Bilotti said today it "may be time to re-evaluate" the wisdom of having a countywide assessment system.

Bilotti refused to say if he supports continuance of the system or if he will act to see it abolished. Given the recent changes in state funding of the program, he said, it's time to consider if a countywide system is still the best way to set property values in Kenosha.

"There has been a great deal of concern about the reassessment in the rural areas," Bilotti said. "That concern will probably be transferred to city residents when city assessment notices go out."

County Assessor Richard W. Schlieve informed the mayor two weeks ago that, at that time, the reassessment was "somewhat behind schedule." Schlieve estimated

that city notices would be mailed sometime in late October. County areas are being revalued first.

When the County Board adopted the countywide system in 1972, the state paid 75 percent of the program's cost. That support has slipped to 63 percent for 1981. The 1981 budget for the assessor's office is \$941,000.

"If the state continues to cut back, here we are stuck with another program," Bilotti said. "What does that portend for the future?"

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tem to abolish that system. Village and town officials will push for state legislation that would allow Kenosha to drop the assessing method.

Kenosha is the only county in the state to use such a system.

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## Petitions available to fight assessor

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Phyllis Kaskin, Randall town clerk, said she has copies available and will distribute them to persons who wish to circulate the documents.

The petition states:

"We the undersigned qualified electors of Kenosha County hereby petition the Kenosha County Board of Supervisors to petition the Wisconsin Legislature to amend section 70.99 of the Wisconsin statutes to provide a method for the county board to discontinue the county assessor system and after such legislation to repeal the resolution creating the Kenosha County assessor system and return the assessing function to local government."

State legislation allows for the formation of a countywide system, but does not outline procedures for quitting the system.

140

## market values

# Assessor explains countywide increases

8-18-81

Property assessments generally increased 30 percent this year, which average about 15 percent a year for 1980 and 1981," Schlieve said.

He said that percentage does not hold true where improvements have been made or in the west end of the county, where lakefront properties and agricultural lands increased from 50 to 100 percent.

Schlieve said assessments are based on sales during the previous year, which are an indication of current market values.

"The new assessments reflect the trend in the market. Even though there may have been fewer sales last year than previous years, the sales recorded give us a good indication of the market values," he said.

The assessor said an open house is scheduled in each municipality to give property owners an opportunity

to hear an explanation of why their assessment may have increased.

"There is no law requiring these open houses, but we feel the property owner deserves an explanation before deciding whether to make an appeal before the board of review," he said.

**IN RESPONSE TO CRITICISM** about assessment notices being sent out only five days before a scheduled open house, Schlieve said there is no way his office can please everyone. Considering the fact his staff has to re-assess every property in Kenosha County this year, there is little time for lengthy notices of open houses or boards of review, he said.

"After the open house in Salem, we will have finished all municipalities west of I-94," Schlieve said.

He indicated his office will complete Salem, Somers, Pleasant Prairie and the City of Kenosha

before the end of the year.

Schlieve said assessment rolls are available for property owners' inspection either at the assessor's office or the municipal clerk's office at least 10 days prior to the board of review.

If a property owner feels his assessment is out of line with comparable properties, said Schlieve, he can easily check the assessment roll for properties similar in size to see whether the assessments are similar.

Schlieve said the figures on assessment notices are not final until he signs the assessment roll prior to the board of review.

Schlieve said there is no possible way for all city and county assessment notices to be sent out simultaneously, not only because of the administrative work, but also because the county would need a

dozen boards of review to meet the state requirement.

**SCHLIEWE RESPONDED** to statements by property owners in an article printed in the Kenosha News July 31.

He said a Brighton farmer mentioned in the article complained he was assessed for road property, but that is not true.

"In the past, property lines did go to the center of the road and were assessed accordingly, but that is no longer true," Schlieve said.

Schlieve said increasing the assessment will not necessarily increase the taxes paid by the property owner because the tax rate will change, too.

"Generally, if the total assessment in a municipality goes up, the rate goes down, providing various levies remain the same," he said.

For example, the gross tax rate

for Twin Lakes property owners in the Randall School District last year was \$22.13 per \$1,000 of assessed valuation.

"If all the taxing districts keep their budgets the same this year and make no increases, the gross rate would be \$16.08 per \$1,000, based on the new assessments," Schlieve said.

Lakefront property owners in Twin Lakes now have the distinction of having the most valuable property in the county, based on last year's sales.

"In previous years, lakefront property on Powers Lake was the highest," Schlieve said. "That is not true this year. Twin Lakes has taken the lead followed closely by Powers Lake lakefront properties."

That is not news to Twin Lakes property owners on one of the lake. Their new assessments show increases from 60 to 100 percent.

# Open drive to hit county assessing

8-26-81

livered to the County Board asking it to reverse the decision that created the system.

"We recognize that state law prevents us from abolishing the system," said Bristol Town Chairman Noel Elfering, "but we intend to ask the state to create enabling legislation so it can be done."

Twin Lakes President Larry Oberhofer said, "If the County Board goes on record in opposition to the system, we might have a chance. Without their help, we are just spinning our wheels."

Roger Prange, Pleasant Prairie town clerk, recalled that when the system was created, it was a city-vs.-county issue.

"It was 18 city supervisors against nine rural supervisors,"

said Prange.

"But now the city people don't like it either," said Elfering, "and I think the time is right to get rid of it."

Thomas Terwall, Pleasant Prairie supervisor, estimated that "the City of Kenosha only pays \$200,000 for its portion of the bill for assessing. Put yourself in the position of a city supervisor. Would you vote to have the program abandoned?"

Russell Horton, Bristol supervisor, said the entire assessing budget for Kenosha County in 1981 is set at \$941,000 with the state reimbursement estimated at 63 percent.

"It used to be 75 percent," said Horton. "It keeps dropping, and meanwhile the operation has be-

come the highest priced assessor's office in the state."

Kenosha is the only county out of 72 to have the countywide system, said Horton, "and the other 71 are very much concerned about reimbursing Kenosha for our system."

Members of the association agreed to set up a network of town and village clerks to distribute petitions to committees in each community.

Attorney Cecil Rothrock was asked to draft petitions.

Besides the local petition drive, the association will ask for a resolution from the entire Wisconsin Towns Association at its annual convention Oct. 12 at Cable, Wis.

The group approved a recommendation that: "Immediate steps be

taken to contact the legislators of the State of Wisconsin for the purpose of creating enabling legislation under Wisconsin Statutes, Chapter 70.99, to abort an establishing countywide assessing system."

The group cites four reasons for the request:

- The system "creates a hardship on the local building inspection department because all current information is at the county office.

- The local property owner has difficulty obtaining information or satisfaction relating to assessed values.

- Kenosha County is the only county in the state with countywide assessing.

- All villages and towns in Kenosha County are 100 percent opposed to the system.

Prange said the current round of reassessments won't be complete for some time. The towns of Salem, Somers and Pleasant Prairie and City of Kenosha have not yet received notices.

Elfering, a Bristol farmer, said his assessment went from \$448,000 to \$778,000 "making me a wealthy man -- on paper."

Elfering said he expects to pay \$7,000 in taxes.

"It wouldn't surprise me to see it go to \$10,000," he said.

Salem Supervisor Richard Hautzinger said, "We need to let people know we're not happy. I think we will have to kick a few doors."

## assessing

# seeks re-evaluation

that city notices would be mailed sometime in late October. County areas are being revalued first.

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State legislation allows for the formation of a countywide system, but does not outline procedures for quitting the system.

## Taxpayers to petition stop of county assessing system

BY EDNA MESCHER 8-26-81

Petitions against the county assessing system will be going out to village clerks and town officials at the end of this week, according to Russell Horton, Bristol Town supervisor and Attorney Cecil Rothrock who is in charge of the drafting of the petitions.

They will be delivered to the Bristol Town Board (that started the movement) for an okay by the board, before distribution to the various town clerks and village officials for signing by the many taxpayers who are extremely unhappy with the present system of assessing, Horton explained.

"Kenosha is the only county out of the

72 in the State of Wisconsin that has county-wide assessing, and the other 71 counties are concerned about the large share of state funds being appropriated to this one county to meet the high cost of administering this system," Horton said.

Horton went on to explain that the petition movement is the first step in a campaign to stop the county-wide assessing system which began when the state legislature first enacted the law. It was shortly after that when 18 city supervisors voted against the nine rural supervisors who were not in favor of the newly created system. However, even though the city won out, the reassessing was started in the far west end of the county in 1973 with the city

going into it approximately 3 years ago.

A spokesman whose farm was one of the very first to be assessed at the 100 percent valuation set by the county assessors, stated that at the rate of the 100 percent valuation each year on his property, constantly rising each year, he is being forced into bankruptcy, as he cannot sell his land with the exorbitant tax assessment, nor can he possibly earn the money from his land to pay these taxes.

### LAW NEEDED TO ABOLISH SYSTEM

"If the legislature created this system we must get the legislature to pass a law to abolish it," Horton said. He pointed out that the entire assessing budget for

Kenosha County in 1981 is set at \$941,925 with the state reimbursement estimated at 63 percent. This is less than the 75 percent the state started with and this keeps dropping while the cost of operating the system keeps rising. It now has become the highest priced assessor's office in the state.

Once the other 71 counties take note how state funds are going to one county alone for assessment services, I'm sure the legislature will take a good look at this law," Horton added.

Taxpayers should contact their village officials for the petitions and help to get them circulated to interested taxpayers, Horton stated.

## County Assessor Schlieve resigns

By BARBARA HENKEL  
Staff Writer

County Assessor Richard W. Schlieve has resigned effective Sept. 8. Schlieve, 41, cited personal reasons for leaving the post which he has held since early April 1979.

Schlieve's resignation was offered to the County Board's Zoning and Planning Committee in a closed session after its regular meeting Tuesday night.

County Board Chairman Ronald Frederick said this morning that Schlieve "always handled himself professionally. In no way does his resigning reflect in any lack of confidence in him or his staff. I've always respected his professionalism."

Frederick said he was sorry to see

Schlieve leave.

Asked if recent criticisms by some county residents upset over higher property assessments is the reason for Schlieve's leaving, Frederick said, "Unequivocally not."

Schlieve said this morning, "The complaints had nothing to do with my leaving. I had made my decision about a week prior to that last blast (published criticism)."

Schlieve said that he is looking at several job possibilities in Wisconsin and Illinois and on the East Coast. "Ironically," he said, none of the jobs involve government or assessing.

Schlieve is the county's second assessor. He replaced John Higgins,

who resigned in September 1978.

A long process was involved in hiring Schlieve. A list of persons certified by the state Department of Revenue at each of the five levels of certification is compiled quarterly. The test is based on knowledge of the state assessment manual.

Those passing the test for the level required to be a county assessor were placed on a list from which names of three candidates were selected.

The board chairman selected one of the candidates and confirmation was made by the County Board.

Before coming to Kenosha, Schlieve was the second full-time assessor in Oconomowoc, population 11,000, for 5½ years. Before that, he

was assessor for the City of Beaver Dam for nearly 1½ years, completing a revaluation there in 1971. Prior to that he was a part-time assessor for the city of Lake Mills.

The committee will meet Monday to appoint an acting assessor.

In addition to the most recent criticisms over assessments, which come after the first complete revaluation in two years, the office previously had been attacked for using what is known as a percentage method of assessing.

The system was in use when Schlieve took over the job and was continued until a state Appeals Court decided in June 1979 that the system was illegal. The state Supreme Court later refused to hear

the county's appeal of the lower court's decision.

At the open meeting Tuesday night, complaints about the current assessments were received from two realtors and two rural supervisors. Schlieve said the percentage method was the best available for maintaining market values as close to 100 percent as practicable between the four-year on-site inspections of property.

When Schlieve joined the staff in 1979, he was quoted as saying he felt that countywide assessing "is the way to go in the assessment field in Wisconsin."

Schlieve said this morning that he still feels that way. "It is the best, most equitable and fair system in the state," Schlieve said.

## Farmer initiates court action on assessment increase

By JOHN KREROWICZ  
Staff Writer

A Brighton farmer went to court on Thursday to fight a more than 31 percent jump in his farm's assessment over the last assessment, which was taken in 1979.

The move has raised an issue of law on whether he missed a filing deadline.

Raymond Fox claimed in a writ filed Sept. 3 but dated Aug. 31 that the assessment of his farm on Highway NN was "arbitrary and speculative." The writ is a legal procedure calling for a judge to review the matter and decide if the new assessment should stand or be redone.

County Assessor Richard Schlieve said today that Fox apparently passed the 90-day statutory deadline for filing. The writ was filed on the 93rd day after the adjournment on June 2 of a Board of Review session in Brighton that considered and partially changed Fox's assessment, Schlieve said.

Randall Leece, Fox's attorney, said today he interpreted the statutes to mean the board's adjournment of its final meeting in the county. The board continues to meet in each town as it is reassessed and may meet as late as November for the City of Kenosha.

Schlieve responded that a 1976 court ruling said final meeting meant last meeting for a particular town or municipality.

State statutes say "no such writ shall issue unless the petition, therefore, is made to the circuit court within 90 days after final adjourn-

ment of the board."

Leece, of Elkhorn, said he sent the writ to the Courthouse "about a week ago." Fox didn't receive a notice the board had changed his assessment until July, he said.

Schlieve said there was a case like this several years ago in which the person filed past the deadline. The writ was thrown out because it was late.

Fox is one of many county residents upset with the recent reassessments that are sometimes doubling property values.

Fox contended the assessor decided his farm would have a non-agricultural use in the future when he determined the assessment.

The county assessor's office originally reassessed the Fox farm in May at \$324,600, up \$114,300, or about 55 percent, from last year. The office later reduced that to \$290,000.

Fox then complained to the Board of Review, which dropped the assessment even further to \$275,600, or a little more than 31 percent over the 1979 assessment.

But the writ claims the board's move was "arbitrary and speculative," and therefore the assessment should be determined again.

Schlieve said he knew of no other assessment challenges that proceeded as far as Fox's. He said an Allen Modrak, of Paddock Lake, has filed an appeal of his assessment with the Department of Revenue. The department will appraise the property and the director will decide if the assessment stands or should be redone, Schlieve said.



RICHARD W. SCHLIEVE

142

## Petitions ready for pickup for opposing tax assessment

Petitions for signatures of taxpayers protesting the county-wide assessment system are now available at the various village and township offices. Volunteers may pick them up at any time the offices are open.

Thea Priebe, Twin Lakes village treasurer, acting as village clerk during the absence (due to illness) of Village Clerk Jean Erickson, said petitioners may not sign the petitions at the village hall.

"They are only available here for pickup," Mrs. Priebe stated. "Each volunteer must personally approach per-

sons who wish to sign the petition. After the volunteer has procured the signatures, he or she must bring the signed petition sheet to the village or township hall and swear out an affidavit to the effect that they personally conducted the survey."

William Thomas, Silver Lake village clerk, stated that persons signing a petition must use their physical address as opposed to the use of post office box numbers. Husbands and wives may each sign, he added.

"Interested persons should come in and volunteer their services," Thomas said. "No one will be called or asked to help."

### OVER ASSESSED KENOSHA COUNTY RESIDENTS

The county wide assessment must be repealed. If you are one of the many unhappy Kenosha County Taxpayers, over assessed, please attend the Kenosha County Board Meeting with us, Tues., Oct. 20th at 7:30 p.m. in Room 310 of the Court House, Sheridan Rd. & 56th St. We need a mass of people to show this board that we need action. State your views — don't say it won't do any good to complain! Join Us — if you want to see some changes made! Plan to attend.

A Concerned Somers Resident

# Assessments spark protest from Somers

By **BARBARA HENKEL**  
Staff Writer

About 125 Town of Somers property owners swamped the County Board chambers Tuesday night to complain about their new property assessments.

The protest lasted nearly two hours and was beginning to deteriorate into a shouting match before the board voted to recess.

By then the board had voted on a motion by Supervisor Mark Wisniewski, 20th District, to ask the board's Committee of Planning and Zoning, which oversees the county Assessing Department, to examine methods used in assessing property.

Wisniewski and Supervisor Charles Huck, 19th District, represent Somers.

The majority of complaints concerned higher assessments on unbuildable floodplain property and huge increases in assessments generally.

"Last year I told them (assessing officials) to come out right away but to wear their hip boots because there was two feet of water," said one man. His assessment was decreased then, he said, "but they gave it right back to me this time."

He said his assessment went from \$18,000 to \$24,000 "for swampland."

Acting County Assessor Steven Schwaiko said this morning that land in floodplains is assessed as low-grade agricultural property because the land is still tillable. He said the department considers whether property is in a 100-year or a 10-year floodplain.

Several residents showed assessment notices for the past three years that showed increases each year.

Department officials have said that no assessment increases were made last year unless there were improvements to the property. Schwaiko said this morning he would have to know the parcel number to learn why assessment increases were made last year.

The property owners complained that the assessments did not accurately reflect what the property could be sold for now.

Current assessments are designed to represent the property's true market value as of Jan. 1, 1981.

Schwaiko said that assessments being mailed this year reflect what real estate sold for in 1979 and 1980 when prices were escalating. He said real estate prices didn't start to level off until late 1980.

"If there is a downward trend in the marketplace in 1981, that will be reflected in the Jan. 1, 1982 assessment," he said.

All property in the county has been reassessed to reflect 100 percent market value as of Jan. 1, 1981, but owners of property in Pleasant Prairie and the City of Kenosha will not receive the new notices until December or early next year.

Irate property owners called for the abolition of countywide assessing, instituted by the county in 1972.

Corporation Counsel Frank Volpintesta said state law clearly indicates that there is no way the county can abolish the system.

"The County Board absolutely has no control over the statute," said Volpintesta. He said the law would have to be changed by the state Legislature.

That didn't satisfy one resident who said, "If you put it in, you can take it out. We're living in America, not Russia."

Huck said a legislator told him the County Board could abolish the system.

Bernard Turco, 1306 95th Ave., said that he approved of the system when it first came in because he thought it would make for more equitable assessments throughout the county, but now, he said, there are faults with the system.

# New assessing system not a cure-all: expert

By **BARBARA HENKEL**  
Staff Writer

Eliminating the countywide assessing system won't eliminate the way assessing is done, a state official said this week.

The County Board's Finance Committee met Thursday night with members of the Zoning Committee to discuss a resolution to permit abolishing countywide assessing.

"Changing hats doesn't change how assessments are made," said James Plourde, chief of assessing practices in the Bureau of Property Tax, state Department of Revenue, Madison.

Kenosha County in 1972 became the first in the state to adopt countywide assessing, eliminating individual town, village and city assessors in favor of a single, professional full-time department. No other county has followed suit despite a generous carrot offered by the state — payment of about two-thirds of the cost of the department.

Plourde noted that regardless of who does the assessing — part-timers, as many were under the former system, or full-time professionals — one of three ways to assess property must be used under guidelines set down by the state.

"Communities with few sales have to use the replacement cost approach," said Plourde, using a cost manual.

"The state calls for market value, so whenever possible, recent sales of comparable property should be used for making the assessment," said Plourde.

Kenosha uses the recent sale method. The income approach is generally not used to assess residential property. That method measures income-producing ability and is generally used on commercial properties or apartments.

Many people who object to countywide assessing say it is more expensive than an

maintaining a small local assessing department in each municipality.

In 1972, the total local cost of all assessing in the county, including salary and office expense, was estimated at \$177,000. Rural areas had one part-time assessor who usually held a full time job elsewhere.

Ten years later, the countywide department's budget is \$941,000, of which \$600,000 is provided by the state and \$341,000 is picked up by county taxpayers.

A major cost is not included. A majority of the municipalities in the state have to hire an outside firm for each reassessment. Costs range upwards of \$10,000.

Because reassessments are costly as well as politically unpopular, they are seldom undertaken. Assessed values over the years drift far from market values, and disparities between values increase — in favor of some taxpayers and to the detriment of others, Plourde said.

Keeping book values close to market values for all properties insures the fairest tax treatment for all property owners, Plourde said.

The countywide system updates all properties to full market value as of each Jan. 1.

One woman at a recent public hearing asked why other counties, particularly Milwaukee County, have not responded to the state's enticement of up to 75 percent funding.

Plourde said the issue is mostly political. And, he said, in Milwaukee County the benefits that can be reaped by countywide assessing — a full-time, professional assessing staff — are not as compelling because Milwaukee County already has more full-time professional assessors than any other county in the state.

"There has been a general reluctance towards anything that the state is involved in. People want home rule," said Plourde. "I can understand that. But the quality of assessing they're getting is directly related to their resources."

To the claim by one woman that she would have more clout with her own local assessor, Plourde said she would be dealing with the same process and the same appeals rights in either case.

James Morgan, Madison, president of the Wisconsin Taxpayers Alliance and head of the state Department of Revenue at the time countywide assessing became law, said, "If you ask a person what they feel their property is worth for sale purposes, and what it is worth for assessing for tax purposes, you'll often get two different values."

"In one country, it was once the law that if you protested your assessment, you had to be ready to sell to the government for what you felt it was worth. That tended to discourage property owners from undervaluing their property," said Morgan.

It was moved by Supervisor Hanson to adopt the resolution. Seconded by Supervisor Metten. Motion carried. 11-17-87

RESOLUTION NO. 45

RE: PROPOSED REVISIONS TO SECTION 59.025(3) and 70.99 of Wis. Statutes

To The Honorable Kenosha County Board of Supervisors  
WHEREAS, on August 1, 1972 the Office of the County Assessor was created in Kenosha County pursuant to the Provisions of Section 70.99, of the Wisconsin Statutes; and

WHEREAS, the legislature of the state of Wisconsin found that because of the importance of the local property taxes to government finance, it was necessary to improve and modernize the property tax assessing system in Wisconsin; and

WHEREAS, the state legislature determined that to carry out this intent it was necessary:

a. That the assessment of real and personal property for tax purposes be uniform throughout the state;

b. That all property be assessed at full market value;

c. That the assessment process be a local government function;

d. That all property be assessed by the assessors on the basis of training and ability;

e. That assessment districts be large enough to support an adequate staff; and

f. That data processing be used so as to materially assist in improving the assessment process.

WHEREAS, the state legislature having authorized the counties to establish a system of county-wide assessing to achieve the above objectives for the reason that such county-wide system was deemed to be the fairest and most equitable method of distributing the property tax burden amongst property owners based upon their share of the total value of all the property in Kenosha County; and

WHEREAS, Kenosha County was the first in the state of Wisconsin to adopt such a county-wide assessing system, and since its inception Kenosha County has worked diligently and conscientiously with the State of Wisconsin and with the Department of Revenue in attempting to create an efficient and equitable model for the entire State of Wisconsin; and

WHEREAS, during the Kenosha County experience with the county wide assessing system, it has become apparent that more flexibility needs to be incorporated in the county wide assessing law so as to afford communities and counties greater options and alternatives with respect to attaining such efficiency and equity; and

WHEREAS, the use of percentage increases and mandatory annual reassessments and the inability of counties to consolidate, abolish or reestablish the office of county assessor once it has been established are among the areas of state legislation which need to be corrected and addressed; and

WHEREAS, such proposed changes to the state legislation would benefit the interests of all Wisconsin counties.

NOW, THEREFORE, BE IT RESOLVED that the Kenosha County Board of Supervisors go on record with the state legislature for the purpose of recommending changes in Sections 59.025(3) and 70.99 of the Wisconsin Statutes and in such other sections of the statutes as deemed appropriate so as to allow counties engaged in county-wide assessing certain alternatives including the elimination of the county wide assessing system should a county once having established such a system so desire.

BE IT FURTHER RESOLVED that the Kenosha County Board of Supervisors go on record as to recommending to the state legislature that conditions, standards and procedures be set by the state legislature to address the concerns of this resolution.

Respectfully submitted,  
PLANNING AND ZONING COMMITTEE  
Fred C. Schmalfeldt

J.L. Fonk  
Francis J. Pitts  
Walter Rutkowski  
Mark Wisniewski

It was moved by Supervisor Schmalfeldt to suspend the rules so that the resolution may be taken up at this time. Seconded by Supervisor Fonk.

Ayes: Supervisors Metten, Jones, Rutkowski, Amendola, Ruffalo, Pitts, Lange, Johnson, Huck, Kerkman, Keegan, Frederick, Boyer, Kessler, Capriotti, Marshall, Blotti, Hanson, Labanowsky, Wisniewski, Fonk, Hollister, Schmalfeldt.

Nayes: Supervisor Lindgren.

Ayes 23. Nayes 1. Motion carried.

It was moved by Supervisor Schmalfeldt to adopt the resolution. Seconded by Supervisor Wisniewski. Motion carried.

#56 from the Planning & Zoning Committee regarding the final plat of Hook Lake.

144

# Board set to vote on assessment

By BARBARA HENKEL  
Staff Writer

Tonight the County Board is scheduled to vote on a resolution regarding countywide assessing.

The resolution was drawn up in response to about 125 Town of Somers property owners who appeared at the board's Oct. 20 meeting to complain about their assessments.

The resolution will ask the state Legislature to provide a way to end countywide assessing should the county find it doesn't work properly.

Many Somers residents had highly individual complaints that couldn't be answered instantly. A check by the Kenosha News into some of the complaints indicated facts differed from those given by the angry property owners.

One woman complained that she had received notices of changes in her assessment last year, when supposedly none were made except in event of improvements.

A check with the assessor's office showed that several lots were resurveyed and divided up differently. One lot was sold and the addition of some land to the remaining lots accounted for the increase in assessment.

The woman and her husband also owned a couple of other lots which weren't split up, she said, but still she had notices increasing the assessment. She was asked to check her cards again. She did and apologized. She had been comparing the 1980 notice with the one received in 1978, not the one received in 1979.

Property in floodplains was the source of consternation to several property owners. They said they shouldn't be assessed as high as they were for what they felt was swampland.

Acting County Assessor Steven Schwaiko said land in floodplains is assessed as low-grade agricultural property because the land is still tillable. Discounts of varying percentages are taken against the portion that is in the floodplain, depending whether it is in a 100-year or a 10-year floodplain.

Checking into the complaints gave a slightly different picture than that painted at the public hearing. The revelations prompted one board supervisor to wonder if the board should listen to such complaints. He said the board should insist on more documentation and specifics.

Documentation is required at the Board of Review held for each municipality after reassessment.

At the Oct. 20 meeting, people complained that it didn't do any good to go to the Board of Review because of the expense of hiring a Realtor or lawyer to represent them and because they felt the board is biased in favor of the assessor's office.

However, the board rules state that an appraiser or real estate agent only need appear if the appellant plans to use written evidence prepared by an appraiser or real estate agent.

The board consists of five citizens, many of whom have had some experience in real estate or who are knowledgeable about the county.

According to state statutes, the assessor's values are presumed to be correct until proven otherwise. The burden of proof is on the property owner.

Both the appellant and the person who approved the property value are sworn to tell the truth to the board. The property owner states his reasons for believing the property is over-assessed. The appraiser tells how he or she arrived at their appraisal.

The board votes to either affirm the appraisal or change it. Schwaiko said fewer than 5 percent of all the parcels in Somers went to the Board of Review.

The board did not change the assessment on Suburban Lawn & Garden Center, 2714 30th Ave. The assessment went from \$101,800 in 1979-80 to \$149,900 this year, a 23.5 percent increase each of the previous two years.

Richard Lesko, representing his father, who owns the Suburban property, told the board the assessment should be lower because of flooding several times a year.

He showed pictures that he said showed the worst flooding two years ago.

Schwaiko noted that the road has been rebuilt and drainage ditches have been tilled to alleviate the water problem. He said the flooding problem in the past meant the land was assessed lower than it would have otherwise been. Now it's been brought up to its full value comparable to equivalent property.

Lesko admitted that flooding since the road work has not been the same as in the past, but said there hasn't been sufficient rainfall in the past two years to prove a change.

The emotional, undocumented complaints made at the Oct. 20 meeting prompted the board's Planning and Zoning Committee to come up with a resolution asking the state to address some of the problems voiced at the meeting, particularly to rewrite the law so that a countywide system can be abandoned if the county wants to.

Some supervisors have expressed concern that once that escape clause is established, (although it could take years to move through the Legislature) some property owners may push for the board to pull out of countywide assessing.

James Plourde, chief of assessing practices in the Bureau of Property Tax, state Department of Revenue, Madison, has said eliminating the countywide assessing system won't change the way assessing is done.

A countywide system would have all professionally trained assessors, like those in the city. No longer would there be the danger that some rural property owners would get a break on assessments at the expense of city property owners.

Many local assessors in days past "just recopied the books and only looked at new buildings," according to one former town assessor. That meant that values weren't uniform.

Uniform values, countywide, is seen as one of the benefits of countywide assessing.

## Homeowner sues assessor

A Pleasant Prairie homeowner, acting as her own attorney, has filed suit in Circuit Court against the Kenosha County Assessor's office, contending it "has failed to assess all property in a fair and equal manner."

The suit by L. Jean Arispe, 11601 122nd St., was filed as a complaint against the assessing office but a spokesman in the Clerk of Courts office said the matter will be treated as a petition for a writ of certiorari.

Arispe contends that her property was not assessed fairly in comparison with properties in her neighborhood.

Her suit says she attended Board of Review hearings on Nov. 17 and Dec. 7 but was not satisfied with answers to her questions about the assessment.

Arispe says her home was built 13 years ago at a cost of \$28,464, and is now assessed at more than 200 percent of the original cost.

## Tax collection slowed

# City wants assessment speeded up

By NICK GOETZFRIDT  
Staff Writer

City officials, including Mayor John D. Bilotti, met with the county's Zoning Committee Tuesday night to get the reassessment speeded up.

Bilotti said that "we will simply have chaos with the taxpayers as well as with collection procedures" if the assessing and billing work is not completed by December 14.

About 25 percent of city property owners take advantage of a tax deduction by paying their tax bills before the first of the year.

If the billing is not finished on time, an alternate system of accepting payments could be established, but city officials hope to avoid the confusion and expense.

Acting County Assessor Stephen Shwaiko agreed to meet with the mayor to discuss ways to speed up the reassessment.

Shwaiko told the committee and city officials that the earliest date his office could finish the reassessment is about December 21 under the present work schedule.

Bilotti pressed for an Open House for informal assessment protests to be held by November 30 and the entire process of billing to be completed by December 14 so tax payments can be made in December by the 6,000 to 8,000 persons who do so.

Because the assessor's office changed to a computer system last year, assessments were not made.

This has forced the assessor's office to do two years worth of assessments in one year. Shwaiko said that it would be difficult to tell how quickly additional assessors could adapt to the county's assessing procedures and could not say exactly how much quicker the assessment process could be completed.

An Open House provides property owners with the opportunity to meet informally with county assessors if they have questions concerning their assessments. Owners can then file a formal complaint with the Board of Revenue which makes final decisions on assessments.

The zoning committee, the corporation council, the finance committee and various other officials will

hold a special closed and opened meeting Thursday night at 7:30 in the county assessor's office. The closed portion of the meeting will be held to deal with current personnel problems. The difficulty of finishing the assessments before the end of the year will be further explored at the open portion of the meeting.

In other action, the board decided it will not appoint a new county assessor until after Jan. 1. The board also passed a resolution to seek legislation that would permit countywide assessing to be changed back to local municipality assessing if the board ever decides that the countywide system is not reaching the goal of equitable assessment. The resolution will be forwarded to the state Legislature.

145

## City assessments affected

# Computer error found

A computer error has generated inaccurate assessments on about 18 percent of city property parcels, but taxpayers were told to pay whatever bill they receive and get an adjustment later.

City Administrator John Serpe and Robert Baysinger, supervising appraiser in the County Assessor's office, said the computer error does not affect assessments on properties outside the city nor negate the recently mailed city tax bills.

Assessment notices and tax bills were sent out within days of each other. The officials said there is no time to revise the assessments before tax bills are due.

Taxpayers are advised to pay according to their tax bills and adjustments will be made later, Serpe said.

Serpe said so far the errors found appear to be "nominal."

Baysinger added, "We don't know the size of the error." He said the errors occurred on property scattered around the city, not just in certain areas. He said the errors could change values either up or down.

12 30 81  
Serpe said between 3,000 and 4,000 of the city's 23,000 parcels are probably affected.

Baysinger said a different computer program was used for the city than elsewhere in the county.

Baysinger said that for city property only, the computer was programmed to include both the replacement cost and market sales values. He said Kenosha uses the market value for assessed value, but in some instances the computer used the cost value in computing the tax bill.

Baysinger said the error was discovered when people called his office about their assessment. It was found that the value on the tax bill didn't match the assessor's figures.

Serpe said the discrepancy, "was a human error by someone in the (city) computer room."

Baysinger said in some instances the cost value is less than the market value and in others it is more, depending upon the popularity of the type of property as shown by the market.

"For example," said Baysinger, "Cape Cods were the hottest thing in the market for the two-year assessing period." The assessments reflect market sales during 1979 and 1980 and should be the market value as of Jan. 1, 1981.

Serpe said that had the assessing process followed its normal time schedule, the errors would not have appeared in city tax bills.

In other years the assessments have been issued in the spring and are appealed to a Board of Review in late spring or early summer. Any errors would have been corrected long before the city computed its tax bills in December.

This year, Serpe said, the city did not receive the tax assessment roll until Dec. 21 due to delays experienced in the county's assessing department, and the bills were generated within two days.

"We were under some pressure because of the time frame," Serpe said. "We were getting bills out just for the people who want to pay before the end of the year."

Long lines of people have been forming outside city hall the past few days as people arrive to pay tax bills early, before Jan. 1, for income tax purposes. The bills are not due until Feb. 28, or Jan. 31 if the three-payment plan is selected.

Any refunds in tax bills due as a result of error will be mailed to property owners. Serpe asked that taxpayers not call or visit city hall because the clerk's office "is already swamped" with those paying their bills.

He said the city's legal staff must determine if extra taxes due because property has been under-assessed can be collected in the current taxing year.

Bills may be appealed through the assessment Board of Review in February.

Serpe said he discovered this morning yet another problem. The 1,700 computer-generated tax bills on personal property for businesses have the address printed in the wrong place for the window envelopes. Bills will be stapled so addresses show, Serpe said the bills will be mailed today.

## Meeting scheduled Wednesday

# Countywide assessing opponents to plan moves

1-4-81  
Leaders of an anti-countywide assessing drive have announced a meeting Wednesday, Jan. 6, at 8 p.m. at the Central High School gymnasium in Paddock Lake.

Noel Elfering, Bristol town chairman and one of the organizers of the event, said, "We expect to discuss and lay out a program to overturn the countywide assessin system."

Elfering said the meeting is expected to attract persons from throughout the county, including the

City of Kenosha. Committees will be appointed from each municipality to conduct a massive petition drive.

Petitions have been circulating since August when the campaign against the countywide system of assessing was first announced.

"I've got a stack of petitions already," said Elfering, "and we'll have more blank ones available on Wednesday."

Persons who have circulated petitions should turn them in, he said.

The petition drive will continue until March when the documents will be delivered to the County Board, he said.

Elfering said the petitions "prove that people are dissatisfied with the present form of assessing and think it should be returned to local control. People are very dissatisfied with the system, and they want it abolished."

All persons attending Wednesday's meeting will be given an opportunity to speak, he said.

## Work to correct assessments begins

1-6-81  
By DAVE ENGELS  
Staff Writer

City and county officials were scheduled to meet today to discuss the inaccurate property assessments mailed to some city property owners last week.

The meeting in the mayor's office was originally scheduled for Monday morning. Postponement was necessary because three county representatives were snowed in at their rural Kenosha homes.

The error on the assessments was announced by City Administrator John Serpe on Dec. 30. Serpe said the error was a human one and urged property owners to pay their tax bills and receive adjustments later.

On Monday, Serpe said the final computer analysis of the error was being completed and should be ready for today's meeting.

Steven Schwaiko, acting county assessor, said more than 4,000 of the 23,000 city parcels were affected by the error. The exact number of properties affected and the amount of money involved are not yet avail-

able, Schwaiko said.

Any refunds in tax bills due as a result of the error will be mailed to property owners. Both the city and county are consulting legal counsel to determine the best course of remedial action.

Serpe said a decision on how the errors will be corrected will be announced later this week.

Schwaiko said adjustments for the computer error will be made whether or not the property owner complains about the assessment.

Despite the computer error, only about 350 property owners have made appointments so far to discuss their assessments with an appraiser.

Schwaiko said that appointments have filled seven working days of appointments, through Jan. 15. He said he set aside the period through the 29th for open houses.

Open houses allow property owners to informally discuss their property assessment with an appraiser from the county assessor's office. If property owners are not satisfied after the open house, they may ask to appear before the Board of Review. The Board of Review is scheduled to begin hearing city cases on Feb. 8.

Schwaiko said the number of appointments made so far for open houses "isn't really bad" considering the computer problem and the number of appointments from other parts of the county.



### Speaks Against Assessing

Noel Elfering, Bristol town chairman, speaks against county-wide assessing at meeting held at Central High School. He was backed up in his comments against system by panel of local officials. — Photo by Diana Kuyper.

## Residents Protest System

by DIANA KUYPER 1-14-82  
After nine years of county-wide assessing, Kenosha County residents are joining together to protest and abolish the system.

Approximately 200 residents attended the first of several meetings scheduled by Bristol Town Chairman Noel Elfering, who is supported in his stand against the assessing system by all other villages and towns in Kenosha County.

"The statute to create a county-wide assessor system has been on the books since 1969, and in that 12-year period only one county has enacted that system," Elfering said.

"Are we the only smart county in the state?" asked Bristol Supervisor Russell Horton. "Actually I think all the other counties are smarter. We're the stupid ones."

Elfering is calling for volunteers throughout the county and city to distribute petitions, asking the state legislature to discontinue the system. According to state statute, the county doesn't have the authority to repeal the resolution which created the county-wide assessing system.

"We've put up with this system long enough, and we want the county board to know we're serious about our opposition," Elfering said.

Villages and town officials criticized the state representatives' lack of action on the long-standing problem.

"About all that is left of local control is payment for the mistakes of the assessor and collection of taxes from local property owners," Elfering said. "But so far the county and state haven't responded to our opposition of the system. We believe that if our voice is strong enough in opposition that the

## Protest Assessing

(Continued from Page 1A)

state legislature in Madison and the county board of Kenosha will listen and return assessing to the local governments, where it belongs."

Roger Prange, Pleasant Prairie town clerk, said a bill to enable counties to abolish the system is being drafted in the legislature, to be introduced after Jan. 27. "So that's a step in the right direction, and we hope everyone will support it, and tell their legislators to support it."

County Board Supervisor Mark Wisneski

said by the end of January a county board committee to study abolishing the system would be formed by County Board Chairman Ron Frederick.

Another meeting to gather persons opposed to the system will be scheduled in the city of Kenosha, Elfering said. "Some city residents seem to be under the impression that they aren't welcome at these meetings. They sure are. We have to band together to eliminate this system that affects everyone in the city and county."

# Board assesses computer error

By DAVE ENGELS  
Staff Writer

An incorrectly programmed city computer was blamed by County Board members Tuesday night for the faulty assessments on 7,316 city properties.

Earlier estimates placed the number of incorrect assessment notices at about 4,000. There are about 23,000 parcels in the city.

The error occurred when two criteria used in determining assessments were applied incorrectly, said Supervisor James Fonk, a member of the Planning and Zoning Committee.

"The computer program is written for several possibilities," Fonk said. "Some assessments are determined by comparing the assessed value with the market value. Others are determined by comparing the assessed value with the replacement cost. Somehow, the two got mixed up."

Board Chairman Ronald Frederick said the error primarily affected older homes throughout the city that had been updated. About half of those were assessed too high.

Robert Baysinger, supervising ap-

praiser in the County Assessor's office, said replacement costs are used as a means of determining assessments when similar properties do not exist for comparison purposes. While appraisers prefer to use the market value approach, the lack of sales of certain kinds of property makes market value comparisons difficult.

Baysinger said there is no way for property owners to tell if their notices are wrong. He said residents will be notified if there is an error. He refused further comment until a joint city-county statement is released.

Mayor John Bilotti said this morning that city and county officials will issue a joint press release sometime today or Thursday. The mayor said the legal ramifications of the error have not been discussed and such discussions must be completed before a statement can be issued.

Bilotti also expressed some surprise that County Board members would discuss the issue publicly before a joint statement was released. Because the city is apparently at fault, Bilotti said he is approaching the subject with caution.

"The errors were discovered when city residents began calling about their assessments," said Frederick. "The correct figures from the assessing office were fed into the computer. The rest was a data processing mistake."

Frederick said the errant assessments were mostly for home improvements, as originally believed when the mistake was discovered on Dec. 30.

Fonk said affected property owners will automatically be notified of the error by the city. Fonk also said that Assistant Corporation Counsel William Nickolai and City Attorney James Conway will discuss the legal implications: Bills have already been mailed and further collections may be difficult.

Baysinger said most of the errors meant the difference of a few hundred dollars in taxes for some affected property owners, but considerably less for most.

"I know of one person who got a bill showing he didn't even have a house on his property," Frederick said. "He didn't appeal."

Supervisors Peter Marshall, Eighth District, and Donald Metten, First District, said they have received a number of constituent phone calls complaining about the jump in values over the two-year period since the last reassessment.

Other supervisors said they have received the same complaints, but are willing to deal with the county-wide system's problems.

In other business, Frederick announced that the Fifth District seat vacated by the death in December of Supervisor Walter Rutkowski will not be filled by temporary appointment before the April election. Frederick appointed Supervisor Richard H. Lindgren, 18th District, to replace Rutkowski on the Tri-County Comprehensive Employment and Training Act Consortium Board.

147

871

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FOR THE PEOPLE AGAINST DOMESTIC ALL INFEANITY

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By

Frederic Bastiat

Re-Printed

The Law

The law preserves and the police powers of the state  
pervert along with it. The law, I say, not only turned  
from its proper course but made to follow an entirely  
contrary purpose. The law became the weapon of every  
kind of fraud instead of checking crime, the law itself  
guilty of the evil it is supposed to punish.  
If this is true, it is a serious fact, and moral duty re-  
quires me to call the attention of my fellow-citizens to it.

The Law Still from God

We hold from God the gift which includes all others. This  
gift is his—physical, intellectual, and moral. The  
Creator of the universe cannot maintain itself alone. The  
Creator of man has entrusted us with the responsibility of preserving,  
developing, and perfecting it. In order that we may ac-  
complish this, He has provided us with a collection of  
marvellous faculties. And He has put us in the midst of  
a variety of natural resources. By the application of our  
faculties to these natural resources we convert them into  
products, and use them. This process is necessary in order  
that He may run His appointed course.

Under such an administration, everyone would under-  
stand that he possessed all the privileges as well as all  
the responsibilities of his existence. No one would have  
any argument with government, provided that his person  
was respected, his labor was free, and the fruits of his  
labor were protected against all unjust attack. When suc-  
cessful, we would not have to thank the state for our suc-  
cess. And, conversely, when unsuccessful, we would no  
more think of blaming the state for our misfortune than  
would the farmers blame the state because of hail or frost.  
The same would be felt only by the inevitable disadvantages  
of safety provided by this concept of government.  
It can be further stated that, thanks to the non-inter-  
vention of the state in private affairs, our wants and their  
satisfactions would develop themselves in a logical man-  
ner. We would not see poor families feeling hungry for  
nourishment because they have bread. We would not see others  
populated in the expense of rural districts, nor rural dis-  
tricts in the expense of cities. We would not see the great  
displacements of capital, labor, and population that are  
created by legislative decisions.

The sources of our tribulation are made uncertain and  
procurable by these state-created displacements. And,  
furthermore, these are burden the government with  
increased responsibilities.

Life, faculties, production—in other words, individuality, liberty, property—this is man. And in spite of the cunning of artful political leaders, these three gifts from God precede all human legislation, and are superior to it.

Life, liberty, and property do not exist because men have made laws. On the contrary, it was the fact that life, liberty, and property existed beforehand that caused men to make laws in the first place.

#### What Is Law ?

What, then, is law? It is the collective organization of the individual right to lawful defense.

Each of us has a natural right—from God—to defend his person, his liberty, and his property. These are the three basic requirements of life, and the preservation of any one of them is completely dependent upon the preservation of the other two. For what are our faculties but the extension of our individuality? And what is property but an extension of our faculties?

If every person has the right to defend—even by force—his person, his liberty, and his property, then it follows that a group of men have the right to organize and support a common force to protect these rights constantly. Thus the principle of collective right—its reason for existing, its lawfulness—is based on individual right. And the common force that protects this collective right cannot logically have any other purpose or any other mission than that for which it acts as a substitute. Thus, since an individual cannot lawfully use force against the person,

liberty, or property of another individual, then the common force—for the same reason—cannot lawfully be used to destroy the person, liberty, or property of individuals or groups.

Such a perversion of force would be, in both cases, contrary to our promise. Force has been given to us to defend our own individual rights. Who will dare to say that force has been given to us to destroy the equal rights of our brothers? Since no individual acting separately can lawfully use force to destroy the rights of others, does it not logically follow that the same principle also applies to the common force that is nothing more than the organized combination of the individual forces?

If this is true, then nothing can be more evident than this: The law is the organization of the natural right of lawful defense. It is the substitution of a common force for individual forces. And this common force is to do only what the individual forces have a natural and lawful right to do: to protect persons, liberties, and properties; to maintain the right of each, and to cause *justice* to reign over us all.

#### A Just and Enduring Government

If a nation were founded on this basis, it seems to me that order would prevail among the people, in thought as well as in deed. It seems to me that such a nation would have the most simple, easy to accept, economical, limited, non-oppressive, just, and enduring government imaginable—whatever its political form might be.



# Many push for county assessing repeal!

By JAMES ROHDE  
Staff Writer

**PADDOCK LAKE** — On the heels of a computer error involving city assessments, opponents of the state's only countywide assessing system gathered at Central High School Wednesday to push for its abolishment.

Bristol Town Chairman Noel Elfering, organizer of the anti-county assessing rally, told the nearly

250 sympathizers present they have to continue the fight until the Legislature provides legislation to abolish countywide assessing.

Heading a panel of state, town and village representatives, Elfering said a second rally will be scheduled in the city in response to a number of calls he received from disgruntled city property owners.

He said a petition drive which started in rural areas to force the

County Board to urge repealing legislation will be moved into the city, and petitions will be available at stores and shopping centers.

State Sen. John Maurer and Gilbert Dosemagen, both candidates for the new county executive position, drew support from the crowd when both admitted there were problems with the system.

Maurer said he sees two problems with the assessing system: the sys-

tem itself and its administration. He called for a clean-up of the assessing administration.

"If we can't make the necessary corrections, then throw out the system entirely," he said.

Maurer said he is drafting legislation which he will introduce in the Senate later this month enabling counties to withdraw from the countywide assessing system.

Dosemagen said rural taxpayers

have a problem since the city accounts for 50.16 percent of the county's total valuation yet controls 18 of the County Board's 27 seats.

Dosemagen described Kenosha County's assessing system as "wrought with total incompetence" and drew a laugh when he told the crowd he had an appointment to discuss his new assessment.

Realtor Stephen Mills said the system's 100 percent of valuation "is

the fairest if everyone were taxed equally." He admitted there were problems with the personnel running the system and with the Board of Review but supported the appraisers in the street.

"Mechanically, I don't think there is a finer system in the state," Mills said.

He said he doubted municipalities could afford returning to the days of local assessors.

August Zirbel, Paris town chairman, disagreed. He said of the countywide assessor's current budget of \$847,000, \$635,000 was reimbursed by the state with Paris' share of the balance amounting to \$6,000.

Zirbel said if state taxpayers go wise to supporting Kenosha County's assessing system and dropped the reimbursement, Paris' share of the total budget would amount to \$23,000.

"For that amount of money, we could hire a certified assessor and still maintain local control," said Zirbel.

Zirbel said the State Farm Bureau passed a resolution last year calling for abolishment of countywide assessing.

Roger Prange, Pleasant Prairie town clerk and chairman of the Kenosha County Towns Association, said the Wisconsin Towns Association passed a similar resolution last fall.

Realtor Roy Beck described the countywide system as a typical bureaucracy, ever growing.

He called the Board of Review a "kangaroo court" and said "the fact that Kenosha County is the only one of 72 counties in the state that adopted the system reflects on how desirable it is."

Beck called for voters to get the attention of their elected officials and vote out the system or elect people who will represent them.

Paris Supervisor Mark Wisniewski, one of a half dozen rural County Board supervisors in attendance, said the County Board's assessing



Kenosha News photo by John Sorensen

## Grim protest

There wasn't a smiling face in the Central High School gymnasium Wednesday night as officials and citizens from around the county gathered to hear panelists

discuss Kenosha's countywide assessing program. The meeting, sponsored by the Bristol Town Board, came in response to numerous protests to countywide assessing.

last week, Jackson told reporters he would publicize what he called "intolerable" conditions suffered by the Haitians held in the fenced compound until it "awakens the moral outrage of the nation."  
Jackson said one Haitian woman at Krome was suffering from breast cancer but was refusing to leave because her son, also being detained, could not get out to care for her. And after meeting several men suffering from swollen breasts he charged that "it appears they had been fed some sort of female hormone."  
Jackson said one Haitian woman at Krome was suffering from breast cancer but was refusing to leave because her son, also being detained, could not get out to care for her. And after meeting several men suffering from swollen breasts he charged that "it appears they had been fed some sort of female hormone."

# Corrected assessments mailed

By **BARBARA HENKEL**  
Staff Writer

New assessment notices correcting a computer error were sent to owners of 7,313 city parcels Thursday night.

Of these, 3,356 assessments have been decreased and 3,957 increased from the values given in notices sent Dec. 23.

Mayor John Bilotti, at a press conference this morning, said the net affect of the differences "approximately offset each other" so that the city's tax rate need not be changed.

He and Acting County Assessor Steven Schwaiko said the differences between the Dec. 23 notices and the new ones range from \$5 to

several thousands of dollars of assessed value. A difference of \$3,000 in assessed value would mean a savings or additional tax of \$58.93, depending on whether the Dec. 23 assessment was \$3,000 too high or too low.

City property owners west of 39th Avenue or north of 45th Street may have received inaccurate assessment notices in December.

On the assessment notices, to the left of the parcel number, is a two-digit number indicating the book the parcel is recorded in. Some, but not all, parcels in books 02, 03, 07, 08, 10 and 11 were issued incorrect tax bills Dec. 23.

Persons with property with parcel numbers in the above named books

who don't receive a corrected notice in the next few days can assume their Dec. 23 assessment is correct, Bilotti and Schwaiko said.

Anyone with questions about their assessment should contact the assessor's office in the Courthouse to make an appointment to discuss their assessment with an appraiser, they said.

Those who have a new, lower valuation, and who have already paid their taxes, will receive a refund check. Those who have a new, lower valuation, and haven't paid their taxes yet, will have the decrease deducted from their first installment payment, due Feb. 2, if they are paying by the installment plan, or when the full amount is due March 1, if paying in full.

Those with new, higher valuations will have until Aug. 2 to pay the additional tax. Letters from the city revising the 1981 tax and giving instructions on how to pay or receive a refund will be sent next week to those with changed assessments.

Schwaiko said the computer error was discovered Dec. 28, the first day the Courthouse was officially open after the tax assessment notices were mailed Dec. 23. He said city property owners called to complain about assessments that differed from those the assessor's had on file.

The error was made public Dec. 30.

A meeting was held Tuesday between city and county officials to decide how to rectify the error. Bilotti put a tight lid on anyone commenting on the meeting until the joint press conference this morning.

"The consensus was that there were enough questions. We wanted everything to be in black and white

so there would be no question," Bilotti said this morning.

Asked if the news from Tuesday's meeting was delayed in an attempt to defuse public criticism, Bilotti said, "Oh no, no. The criticism was already there. The intent of this mayor was for everybody to put forth their input."

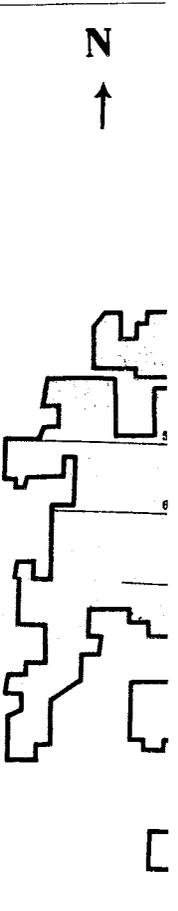
Bilotti took advantage of the press conference to read a prepared statement that said he will speak with state officials to learn what can be done to assure that next year the assessment roll is delivered as prescribed by state law. He said the county could be penalized by losing some state funding of the assessing office.

His statement said, "In view of what has transpired in the last two weeks with the reassessment program, I say, fix it or change it. The problems of the last several days have absolutely convinced me that changes are necessary regarding the current countywide assessing system. I believe this change must provide for local municipalities like Kenosha to have a voice and input in the reassessment process in seeing that deadlines are met in providing a reassessment roll in a timely manner."

Normally the city receives the assessment roll from the assessor in early August. Tax payments, based on that roll, are usually mailed the first week of December.

In other years taxpayers have received new assessment notices around May 1 and any complaints have been adjusted prior to the assessment roll going to the city.

City Clerk-Treasurer Gail Procarione said a ballpark estimate is that taxes on between 5,000 and 7,000 parcels of the 23,000 in the city were paid the final days of 1981.



Red shows area

## Bill allows system to be dropped

# Paris endorses assessing proposal

By **JAMES ROHDE**  
Staff Writer

PARIS — A proposed bill providing the framework for abolishing countywide assessing received the unanimous support of the Paris Town Board Monday.

Supervisor Mark Wisniewski presented the board with a draft of State Representative Joseph Andrea's bill which, if enacted into law, would enable the County Board to abolish countywide assessing by a 60 percent vote or enable electors to decide its fate in a referendum.

The board directed town clerk Orlando Infusino to send a letter to County Board Chairman Ronald Frederick urging the support of the County Board.

Town Chairman August Zirbel an-

nounced the board will conduct a special meeting at 7:30 p.m. Wednesday at Wisniewski's home, 2617 138th Ave., to discuss the town's emergency medical technician trainee.

Marcia Capodarco, Paris, is enrolled in EMT training and sponsored by the Bristol Fire Department to provide Paris with emergency coverage until a rescue squad arrives on the scene.

Earlier this month, Wisniewski objected to any plan whereby Mrs. Capodarco would treat patients prior to the arrival of a rescue squad on the scene. Zirbel scheduled the special session to resolve differences on EMT procedures.

John Lingo's petition to rezone a 2.47-acre parcel on the I-94 frontage

road at Highway 158 from residential to country was referred to the zoning board.

Lingo is seeking the zoning change to operate a truck repair garage. Action on the petition was delayed because of concern the business would also include sales.

Zirbel reminded residents of the hearing Jan. 27 at 8 p.m. at Central High School on the proposed Farmland Preservation Ordinance.

In other action, the board: — Authorized Michael Leonardelli, Rural Mutual Insurance, to review the town's insurance policies.

— Heard an update on the town landfill fight which appears to be headed to the Wisconsin Supreme Court for a ruling.

— Announced \$120,000 has been collected in taxes to date and authorized the treasurer to make a partial payment to Paris Elementary School.

Ruppert Veicht complained to the Town Board that a ditch he dug on his property on Highway UE to control water runoff was changed by the county highway department.

Zirbel advised Veicht to contact the county highway commissioner to rectify the problem.

Zirbel announced that no sludge can be placed on Paris farmland without prior soil testing by the Department of Natural Resources. He said town ordinance also requires a permit before sludge is spread on Paris land.

156

# ed assessments mailed

several thousands of dollars of assessed value. A difference of \$3,000 in assessed value would mean a savings or additional tax of \$58.93, depending on whether the Dec. 23 assessment was \$3,000 too high or too low.

City property owners west of 39th Avenue or north of 45th Street may have received inaccurate assessment notices in December.

On the assessment notices, to the left of the parcel number, is a two-digit number indicating the book the parcel is recorded in. Some, but not all, parcels in books 02, 03, 07, 08, 10 and 11 were issued incorrect tax bills Dec. 23.

Persons with property with parcel numbers in the above named books

who don't receive a corrected notice in the next few days can assume their Dec. 23 assessment is correct, Bilotti and Schwaiko said.

Anyone with questions about their assessment should contact the assessor's office in the Courthouse to make an appointment to discuss their assessment with an appraiser, they said.

Those who have a new, lower valuation, and who have already paid their taxes, will receive a refund check. Those who have a new, lower valuation, and haven't paid their taxes yet, will have the decrease deducted from their first installment payment, due Feb. 2, if they are paying by the installment plan, or when the full amount is due March 1, if paying in full.

Those with new, higher valuations will have until Aug. 2 to pay the additional tax. Letters from the city revising the 1981 tax and giving instructions on how to pay or receive a refund will be sent next week to those with changed assessments.

Schwaiko said the computer error was discovered Dec. 28, the first day the Courthouse was officially open after the tax assessment notices were mailed Dec. 23. He said city property owners called to complain about assessments that differed from those the assessor's had on file.

The error was made public Dec. 30.

A meeting was held Tuesday between city and county officials to decide how to rectify the error. Bilotti put a tight lid on anyone commenting on the meeting until the joint press conference this morning.

"The consensus was that there were enough questions. We wanted everything to be in black and white

so there would be no question," Bilotti said this morning.

Asked if the news from Tuesday's meeting was delayed in an attempt to defuse public criticism, Bilotti said, "Oh no, no. The criticism was already there. The intent of this mayor was for everybody to put forth their input."

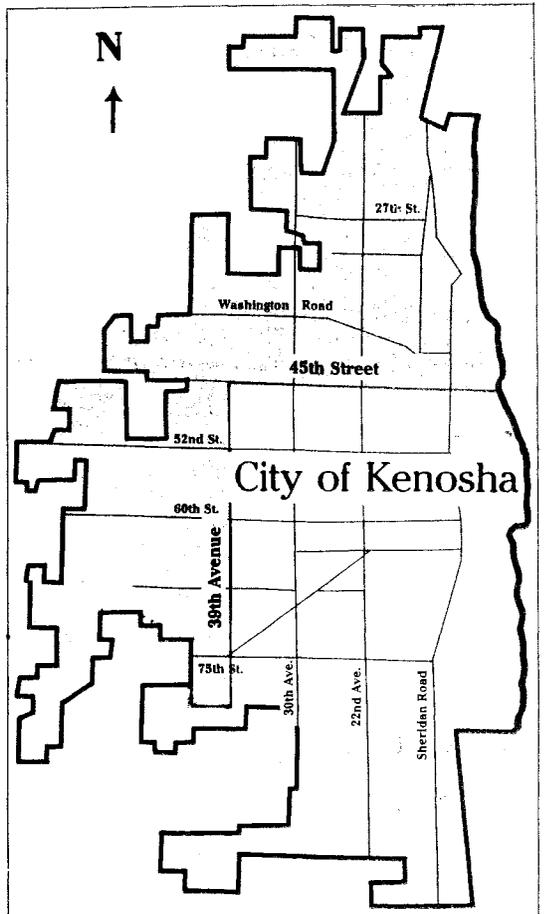
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Red shows area affected by incorrect assessments

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4-19-82  
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157

## Prairie Civic Association disbands

# Assessing error triples tax on Pleasant P

By BARBARA COLICKI  
Area Editor

PLEASANT PRAIRIE — Effects of a whopping assessing error in which the assessed value of a Pleasant Prairie parcel of land was raised from \$77,000 to \$240,800 by mistake will have to be borne by the property owners, not the town, the Town Board decided Monday.

The assessment error to a 37-acre parcel of vacant land on the I-94 east frontage road, north of Highway ML, apparently went unnoticed by the owners, Max Ries and Mr. and Mrs. Michael Ries, 3115 Lakeshore Drive, Chicago, until they received their tax bill.

Claiming they did not receive an

assessment notice, the Rieses filed a claim with the town for the difference between the \$1,192 they would have paid and the \$3,714 in taxes now due under the new assessment.

Town Supervisor Thomas Terwall, who has been investigating the matter, said county corporation counsel has advised him they erred earlier in advising that the assessment could be corrected at this point.

Terwall said Monday if an error is uncovered after the tax roll has been certified, the only alternatives are for the error to be corrected in the subsequent year or for the town to forgive the tax. The town would

have had to reimburse each of the taxing bodies under the latter alternative and would have no way of recovering the money.

Terwall moved to deny the Ries claim.

"The problem is that the property owner has to pay the tax now," said Terwall. "The town was in no way responsible."

IN OTHER BUSINESS, the board announced that the Pleasant Prairie Civic Association, a co-sponsor of the annual Pleasant Prairie Celebration Days, has disbanded and has turned over \$665 remaining in its account to the town.

Patricia Koessl, town treasurer, announced the association members voted to donate the money to the

town to purchase tables for the auditorium.

During the five years since the association was formed, almost \$50,000 was raised for the town ambulance fund and fire department during Celebration Days, sponsored by the Civic Association, fire and rescue squad and auxiliary members.

This year, celebration days June 12 and 13 will be under the auspices of the fire and rescue department and the auxiliary. A special beer permit for the two days was approved Monday by the board.

The Pleasant Prairie Women's Club will continue to sponsor the Miss Pleasant Prairie contest.

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The lease on Office at 8452 1<sup>st</sup> Feb. 28.

## Error costs \$255,000 in tax revenue

By BARBARA HENKEL  
Staff Writer

Local governmental units will have to come up with more than \$250,000 to cover losses in tax revenue resulting from reductions in assessments of city property.

To date some \$13 million in valuation has been reduced, said acting County Assessor Steven Schwaiko.

"Dollarwise that may seem huge, but percentage-wise it isn't," he said. He said the reduction is less than 1 percent of the city's total original valuation of \$1,396,622,800.

Schwaiko said as much as 5 percent of valuation was reduced in some towns and villages after the review process.

City valuation will likely be even

less after the Board of Review, which just started, finishes in early April. From among the 25,000 city parcels, 367 appointments have been made to seek assessment reductions.

The revaluation changes are coming several months after local municipalities set their budgets and after the city sent out tax bills.

City Administrator John Serpe said Schwaiko warned the city that the valuation could change and that would mean a change in tax revenue.

To get a refund after an assessment is changed a taxpayer must file a claim for the refund plus .8 percent per month interest back to Jan. 1, 1981. Refunds have been

sent to those persons involved in assessment changes resulting from a computer error discovered shortly after the tax bills were sent.

In December Mayor John Bilotti wrote told officials of the Unified School District, the County Board and Gateway Technical Institute that the city will charge each for taxes collected but later refunded.

The present estimate of \$13 million in reduced valuation means total refunds to affected taxpayers of about \$255,372.

The school district will have to come up with about \$123,000; the county with \$36,000; GTI with \$10,215 and the city with \$86,800.

Serpe said the city set aside \$100,000 for refunds.

Unified's Director of Finance William H. Irving said the school district set its budget in October, before "any inking" of a problem, and so didn't establish a refund account.

He said the school's budget of \$43 million will have to be reduced by whatever refund it has to make. Since the budget was set the district also learned it will lose up to \$150,000 in categorical state aids. "So we will be hurting on revenues," he said.

The county's Director of Accounting and Budgets Ruth Pallamolla said the county also did not set aside refund money. "It never came up for discussion," she said.

GTI's officials were unavailable

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## Would allow counties to drop system

# Legislators endorse county assessi

By MARK FRANKE  
News Madison Bureau

MADISON — A state Assembly Committee at a Thursday hearing endorsed legislation permitting Kenosha County to abolish the county assessing system and restore local property assessor offices.

The proposal, drafted by state Reps. Joseph Andrea and Eugene Dorff, both Kenosha Democrats, abolishes county assessment upon approval of 80 percent of a county board. In Kenosha, repeal would require yes votes by 17 of the 27-member board.

The legislation also provides that upon petition by 10 percent of a county's registered voters, a county board either act to abolish the system or put the question to a countywide referendum.

With both Andrea and Rep. Mary Wagner, D-Salem, voting for adoption, the committee, on a 12-2 vote

sent the bill to the Assembly for further action.

At the hearing, Andrea said that when the system was created in 1972 on a County Board vote of 18-9, the vote just met the two-thirds margin required by state law. Since then the law changed, requiring a 60 percent margin by the board.

"The thrust of this legislation is not so much the merits of county assessing, as the procedure. If you can create it with 60 percent, you should be able to undo it with 60 percent," said Andrea.

Presently, there is no provision for discontinuing the county assessing system.

County residents at the hearing disputed the merits of county assessment.

"The assessor just walks by and says we should make this \$4,000 or \$5,000 more. They have no idea what the house is like," commented

Arthur Schroeder, a Bristol native.

"The county assessor system has been in practice for the past nine years and has not proved to be a successful or accepted system — this is the one thing that the people of the cities, villages and towns of the county agree on," said Roger Prange, Pleasant Prairie town clerk, appearing as local chairman of Kenosha County Unit of the Wisconsin Towns Association.

Prange said the most recent change was to assess farm land on a front foot basis when adjacent to highways.

"This is contrary to the Southeast Wisconsin Regional Planning Commission and any other local comprehensive plan which attempts to prevent urban sprawl. It tempts the farmer to sell this valuable land for a higher use than farming.

"The total reassessment of Kenosha County was done by com-

puter with no actual visual observation of the properties," said Prange.

James Plourde, chief of assessing practices for the Department of Revenue, Madison, said he was aware of recent problems and complaints. He said there was nothing wrong with the computer program purchased by the state from Cole-Leyer-Trumble Co. three years ago.

"People have the feeling the property values are generated by the computer. This is not true. The judgment of the property value is ultimately determined by an assessor, but if the property hasn't changed hands it should not be necessary to view the property," said Plourde.

Noel Elfering, Bristol town chairman, showed the committee a stack of petitions signed, he said, by up to 10,000 county residents requesting repeal of countywide assessing. He

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The Pleasant Prairie Women's Club will continue to sponsor the Miss Pleasant Prairie contest.

Board members voted not to allow the newly purchased equipment to be removed from the town hall without board approval.

Town Chairman Donald Wruck said a letter of appreciation will be sent for the association's efforts with special thanks to Roger Prange, town clerk, and Mrs. Koessl for their volunteer work during Celebration Days.

**THE POSTAL SERVICE** is reportedly completing arrangements to lease a building south of The Bohat's Tavern, 8436 104th Ave., for the new site of the Pleasant Prairie Post Office, said Wruck.

The lease on the present Post Office at 8452 103rd Ave. expires Feb. 28.

Wruck said the Postal Service is expected to enter into a 10-year lease on the new property.

**In other business, the board:**

—Approved a motion by Supervisor Terrence Rice to renew the contract with Blue Cross for health and dental insurance for town employees.

—Recommended approval of a request by Gordon Ness, 3812 Highway 174, for a variance from highway setback requirements to construct a 10- by 30-foot portable fruit and vegetable stand at Barnes and Son General Store.

—Voted to advertise for bids on a new squad car with the same specifications as the Sheriff's Department.

# ts \$255,000 in tax revenue No commendation for assessors

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To the Editor:

In response to countywide assessing change.

Where is the \$585,000 coming from? The taxpayers, of course. Any way you look at it.

I for one would like to see it abolished. Let the county and city do their own assessing. The only fair way. We then can all pay our fair share of taxes. I don't know why the assessing staff was commended for the job well done. I commend the staff for jacking my assessment \$35,700 sitting in the basement of the County Courthouse.

Concerned Taxpayer

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Noel Elfering, Bristol town chairman, showed the committee a stack of petitions signed, he said, by up to 10,000 county residents requesting repeal of countywide assessing. He

argued the local assessors did a more thorough job.

"When we had local assessors, we had a photo of every building. When the system was adopted by the county board, it was strictly city versus county. The city supervisors voted for it, the rural supervisors voted against it. Now the city is against it," said Elfering.

When the state created the county assessing program 10 years ago it provided funding for 75 percent of county assessment costs as well as technical and computer support from the Department of Revenue.

"We'd just as soon pay our own way," said Elfering.

Rep. Wagner told Kenosha residents at the hearing that moving the bill through both houses by the April 2 adjournment would be difficult. The earliest consideration by the Assembly would be March 16 unless two-thirds of the body vote to con-

sider it next week. The legislation would still have to receive Senate hearing and Senate action by April 2.

Nineteen persons attended the hearing, 18 registering in favor of the proposed legislation and one against it. Six spoke in favor of the bill.

Elfering transported the Kenoshans to Madison in his converted camper-bus.

"I don't think they expected us with the weather conditions and school closings," Elfering said. "I can't tell you how happy we were with the reception we received in Madison."

The group also included Bristol Town Supervisor Russell Horton, Helen Sakalowski of Bristol and Brighton Supervisor John Terry.

"I was amazed at how well the committee received our opposition to countywide assessing," Elfering said.

159

## Hearing on countywide assessing

3-3-82  
Noel Elfering, Bristol town chairman, and a group of Kenosha County officials will appear at a legislative hearing in Madison this week on Bill 1058, which if passed would enable Kenosha County to vote out the county-wide assessing system.

The meeting will be held March 4, at 12:30 p.m. in Room 244 North of the State Capitol.

The Committee on Local Affairs will conduct the hearing which was introduced by State Representative Joseph Andrea. Andrea introduced the bill in January to provide the framework for the counties to withdraw from the county-wide assessing system and enable the assessing to return to the 12 individual local community assessing departments.

County-wide assessing could be removed by a 60-percent vote of the county board or by referendum. Kenosha County is the only county in the state currently under the county-wide assessing system.

Persons who would like to attend the hearing and need transportation to Madison may contact Elfering or call the Bristol Town Hall.

## 4,010 signatures garnered

By BARBARA HENKEL  
Staff Writer

So far, more than 4,010 signatures have been gathered on petitions calling for the abolishment of county-wide assessing in Kenosha County.

Noel Elfering, Bristol town chairman, told a state Assembly Committee at a hearing Thursday that petitions he held represented signatures by as many as 10,000 county residents.

A Kenosha News reporter counted the names on petitions Saturday morning. Included were the ones Elfering showed the committee and those brought in to the Bristol town hall after Elfering was told Friday that the names would be counted.

Bristol Town Supervisor Russell Horton said people circulating petitions were called after the reporter's phone conversation with Elfering. They were told to bring in any petitions they had out. Several persons brought in petitions Saturday morning. All were counted.

Horton said there were again as many petitions still being circulated in Pleasant Prairie and the city though he acted surprised when the reporter told him how many petitions had already been returned.

On the total petitions returned, there were signatures by 889 city residents and 244 from Pleasant Prairie. If again as many signatures are still to come in, that would bring the total number of signatures on the petitions to about 5,250.

Some of the petitions were dated as far back as August and September.

Horton said many more signatures could be gathered if needed.

The petitions call for a legislative amendment to the statute creating countywide assessing, to allow for abolishing it. The petitions also request the Kenosha County Board to discontinue countywide assessing once such legislation is passed and return the function of assessing to local governments.

The assembly committee Thursday voted 12-2 in favor of a bill abolishing county assessment upon approval of 60 percent of a county board. In Kenosha, repeal would require yes votes by 17 of the 27-member board.

The legislation also provides that upon petition by 10 percent of a county's registered voters, a county board either act to abolish the system or put the question to a countywide referendum.

As of the November 1980 presidential election, there were an estimated 68,870 registered Kenosha County voters. Ten percent of that would be 6,887.

Next to the city, the greatest number of signatures, 697, were from Twin Lakes residents, with 540 from Salem, 485 from Bristol and 291 from Silver Lake, and 764 from other areas.

Several other statements made to the committee were disputed. Elfering said the former local assessors had a picture of every building. Acting Assessor Steven Schwaiko said the county assessor has a picture for nearly every property.

Elfering said the county office claims that it is understaffed and forced to use high school and college students. Schwaiko said college students were used to transfer data from old files to computer cards and their work was checked by office appraisers.

Elfering said, "The real problem is just plain inefficiency. One little home in Cross Lake had five assessors in one year. And my property is worth far more, yet I have

not seen an assessor in over a year. Schwaiko said he is not aware of the Cross Lake home. He said assessors may have had to go back several times because they were allowed into the home.

A check of files on Elfering property showed that assessors had inspected the property in late 198 for the Jan. 1, 1981 assessment. At that time a new barn, two new silos and a new milk house constructed that year were measured at assessed. Building permits for 11 new buildings totaled \$103,450. They were assessed at a total of \$73,377. Elfering has said that part of the assessment was fair.

A snowstorm Thursday prevented a contingent representing the county assessor from attending the Madison hearing. Assistant Corporation Counsel William Nickol said he would have asked the committee to ask the Department of Revenue for its position on the bill. Nickol said his statements will be made at a future hearing on the bill.

Despite the snowstorm, 19 persons attended the hearing, 18 registering in favor of the legislation and one against it. Six spoke in favor of the bill.

## Keep countywide assessing

3-9-82  
The current bill in Madison to permit abolishment of Kenosha's countywide assessing system is misguided.

It arose from real or imagined frustrations of rural property owners and has been fomented by an angry few. They have enlisted others who may mistakenly believe they are on a mission to lower taxes.

Kenosha's experiment with countywide assessing, now more than nine years old, has suffered ups and downs but has been remarkably efficient overall in seeing that the majority of us pay our fair share of the public burden. The state supplies about \$600,000 a year to help operate countywide assessing. Opponents of the system don't like to talk about where that money would come from if countywide assessing is dropped. The money could only come from increased property taxes.

Claims of unfair assessments have been fairly heard in an orderly and legal manner, and adjustments have been made following state law.

The howls of indignation thus far have not been proven to have a factual basis. There is no direct connection between assessing and taxing. It is spending money that creates taxes. Some may just now be paying their fair share of the tax load. There is nothing to justify the current panic attack on a system that is potentially, if not in fact, the

fairest and most efficient for administering the odious but still necessary property tax. We do not overlook the fact that there have been cases where some people were treated unfairly. Confidence in countywide assessing will only be generated when better administration of the office eliminates problem areas. It is our hope that the blue ribbon committee appointed to study the problem will come up with good suggestions in this area.

Under the old system, scattered local assessors held forth in 11 tiny offices around the county plus one city office.

No one argued that the small offices did a comprehensive assessing job, or made any real attempt to keep up with market values. The only argument in favor of the one-man offices, often held by part-timers, was that they were responsive to local pressures. Wonderful. Translation: Those with clout got breaks.

Countywide assessing has been invulnerable to pressures, which has been unnerving to some. No one denies the office also has had recent problems in personnel, in computer foulups and meeting deadline pressures, but in fairness not all have been due to the system or its employees.

None of the problems are serious enough to consider returning to the backroom dealings that too often marked the antiquated system.

## County assessing bill moved to Joint Finance

3-11-82  
MADISON — State Representative Joseph Andrea's bill on countywide assessing has been referred to the Legislature's Joint Committee on Finance.

Andrea said Thursday the action was a surprise move.

"It is just a stall for those who are uncomfortable with the bill," Andrea said. "Unless there is a public outcry from around the state, the bill could stay in committee."

Andrea said the bill, which passed the Committee on Local Affairs March 4 by a vote of 12-2, was expected to be referred to the Rules Committee before going to a vote of the Legislature.

Andrea said the referral to Joint Finance was a result of a broad interpretation of rule 13.10 in which bills dealing with taxation and revenues must go to the Joint Finance

Committee.

"I recognize the fact there are some legislators who don't want to see this bill come up for a vote, but regardless of how I feel about countywide assessing, any system created by law should also have a provision for undoing it," Andrea said.

Since the bill must still go to the Rules Committee when it gets past Joint Finance, Andrea expressed doubt it would come up for a vote during this session of the Legislature which is scheduled to adjourn on April 2.

Andrea's bill, co-signed by Representative Eugene Dorff, would allow counties with countywide assessing to withdraw from it either by a majority vote of the county board or by a referendum petitioned by 10 percent of the electors.

## Law would curb land escalations

3-22-82  
PARIS — Kenosha County Towns Association is calling for legislation to require the state Department of Revenue to show cause for increasing the equalized valuation of a municipality before escalating its value.

The Kenosha unit took the action last week in response to skyrocketing equalized valuations in the county compared to the statewide average.

The action followed a lengthy discussion on countywide assessing, according to Bristol Town chairman Noel Elfering.

Elfering said association members were critical of state Senator John Maurer for his failure to push for the passage of Assembly Bill 1058. The measure would have provided statutory language for counties to withdraw from the countywide system by a 60 percent vote

of the county board or by a referendum.

"Residents of the towns and villages in Kenosha County feel slighted for the way in which the bill was buried in the Joint Finance Committee," Elfering said. "The bill would not have abolished countywide assessing but would have provided the framework for withdrawing from the system if the county board or voters decided to do so."

160

## County schools' state aid drops

# Illinois buyers boost Kenosha valuation

By JAMES ROHDE  
Staff Writer

WILMOT — Robert E. Wood, supervisor of assessments for southeastern Wisconsin, met Wednesday with representatives of schools in western Kenosha County to explain the sharp increases in equalized property valuations last year which now threaten extensive losses in state aids to local schools.

Wilmot High School District increased 17.3 percent in equalized valuation compared to the statewide average of 3.49 percent.

That sharp increase in equalized value, coupled with a declining enrollment, will mean a \$146,596 loss in school aid next year or 8 percent of Wilmot's total budget.

Wood described Kenosha County as unique in that sale prices tend to

be higher here because of the influence of Illinois buyers.

Two areas reflecting that market are Twin Lakes and the Town of Randall, both in the Wilmot High School District, where valuations were greatly increased. Twin Lakes increased 21.16 percent and Randall and 19.34 percent.

Wood said equalized valuations in Kenosha County reflect the actual value, based on sales and field inspections.

He said the total equalized valuation of the county comes close to the total of assessed values in the county.

"I have no reason to question the values established by the county-wide assessing system as not reflecting full value," said Wood.

Wilmot High School District's overall increase of 17.3 reflects a 16.9 percent increase in valuation in Salem, 10.9 percent in Wheatland and 7.40 percent in Silver Lake.

Wood said Kenosha County as a whole increased by only 5.99 percent over the previous year due, in part, to the city's modest increase of only .83 percent.

"Central cities have not had the growth of rural areas," Wood said. "This can be seen in the slight increase in the city's valuation compared to the rest of the county."

John Schnurr, Wilmot High School Board president, said, "You are killing us down here with your valuations. It will reflect a 32 percent decrease in state aid to Trevor Grade School's budget."

Schnurr said other Kenosha County school districts will suffer similar losses in state aids.

Wilmot Grade School will lose 11.4 percent of its total budget; Lakewood, 10.1 percent, and Wilmot High, 8 percent, he said.

Wood said 37 1/3 percent of the total equalized value of the state lies in the seven-county, southeast district.

Wood said because of state budget cuts, his office will be forced to rely more and more on sales to reflect changes in property values.

He said his office discounts approximately 40 percent of the total sales because they are sales between relatives, foreclosures, sales of noncomparable property, quitclaim deeds, or land divisions

which lack separate assessments.

Wood offered little hope for western Kenosha County school districts because of the area's increasing valuations based on sales.

He said the appeal process enables property owners to contest their assessments before the local board of review and to his office. Wood said his office had only 53 appeals this past year from the entire seven-county region.

Wednesday's meeting was also attended by Wilmot High School administrator Gene Olson, Wilmot High Board member Trude Renwick, Lakewood administrator Richard Heidenreich, Randall School business administrator Philip Koepnick, and Wilmot Grade School administrator Ervin Forgy.

## Property assessment panel outlines plans, objectives

By PAUL LeROSE  
Staff Writer

The recently-appointed Blue Ribbon Committee on Assessment Practices met for the first time Thursday night at the University of Wisconsin-Parkside to outline plans leading up to a summer report to the Kenosha County Board.

The committee, chaired by Parkside Chancellor Alan E. Guskin, made it clear that its first task is to gather as much information as possible on the hotly-debated and politically-sensitive issue of property assessment.

The committee set seven meetings dealing with the following issues:

1. A meeting with former County Assessor John Higgins, who served from December 1972 until September 1978; Acting County Assessor Steven Schwalko and Robert Wood, the Southeast Wisconsin District Supervisor for Equalization for the state Department of Revenue.

The committee said this meeting is a top-priority item. The three men know as much about the assessment system as anyone, and their information would be invaluable for the recommendations the committee will later formulate.

2. An in-depth look at the newly instituted Computer Assisted Mass Appraisal (CAMA) system.

3. A discussion with county political figures, including the mayor and the heads of the county's town and village boards.

4 and 5. Two hearings of public opinion, one for city residents and one for rural residents. The committee stressed its interest in obtaining comments from all interested

parties, but also stressed the need for tight structuring.

"People should feel they have access to us," Guskin told the committee. He said he would not allow citizens to speak at every meeting. He said he didn't want the committee to lapse into "a never-ending public debate."

6. This session would deal with what Guskin called "the most sensitive of all issues - personnel. The quality of the people and the assessments involved are seemingly what the public is most up in arms about."

That meeting would probably be closed to the public. State law specifically provides that meetings that deal with personnel questions are exempt from open-hearing regulations. Guskin also raised the possibility of bringing in consultants for an evaluation of assessment personnel.

"We would like to go into some depth on the level of professionalism in the (assessment) office," Guskin said. "Inconsistencies with the assessments seems to be a major problem, and it should be addressed."

7. A meeting with the members of the Board of Review, which would examine its relationship with the County Assessor's office.

Guskin and the other committee members — a group of 10 men and women representing a wide range of county interests — indicated that they were well aware of the strong community feelings on the subject of assessments.

Guskin echoed the prevailing opinion that the committee should remain impartial, and also resistant to any political interference.

"I think it is going to be a political football," Guskin told the committee. "When we are done, some people will no doubt use it (the committee's study) for their own purposes, whatever they may be. We have to be prepared to make very tough recommendations, if necessary, then let the chips fall where they may."

"I don't want to get involved in any political fights. We have to figure out how to do the best job we can do, and then walk away and let the politicians have it."

Following the meeting, Guskin praised its members.

"I think it's a good committee," he said. "I think they want to do a fair job, and I think the public will see that."

Guskin outlined three qualifications he had in chairing the committee in his opening statement. "First, I came to this position knowing virtually nothing about assessing, assessments or assessors; if nothing else, I have an open mind. Second, I pay no property taxes, living as I do in a state-owned dwelling on state land; I certainly have no vested interest. Third, as head of a university, I am accustomed to being placed in no-win situations."

On a more serious note, Guskin stressed that he had received assurances from "the right people" that the Blue Ribbon Committee would be able to go about its business without any interference from local politicians.

"I personally will come down very hard if I see any political intervention," he said. "I feel very strongly about that. I took this job under that specific agreement."

## Avoiding the real questions

To the Editor: 3-17-82

I disagree with your recent editorial on 100 percent county-wide assessing which you are in favor of keeping. Several questions still remain which you seem to be skillfully avoiding.

Kenosha's unique 100 percent county-wide assessing system has now been in operation for a decade. Why is it, if it's such a success, that no other county in Wisconsin has opted for the same system. Could it be that Kenosha County is a Pled Piper without any followers?

Inflation has declined, and housing and land prices have leveled off or dipped noticeably, yet our property taxes still climb upward year after year. Why not petition the State Assembly (through a Kenosha County Board recommendation) for Wisconsin to give a tax credit every three years to homeowners who improve their property instead of penalizing them with debilitating taxes. This innovative measure would revitalize our slumping construction and service industries. It would even give slum lords in Kenosha the incentive to improve their deteriorating property.

Senior citizens are being forced out of their homes because of the relentless rise of taxes and utility costs which are creating havoc with their fixed incomes. Young couples are losing their homes in Kenosha County because they can't keep up their mortgage payments in the face of skyrocketing taxes and utility bills. How about publicizing information on how many home foreclosures there were in Kenosha during 1981, the current foreclosure pace this year and some interviews with these luckless victims of our tax-tax, spend-spend county and state government?

State Rep. Joseph Andrea's Assembly Bill 1058 proposes dropping 100 percent county-wide assessing either by a referendum or a 90 percent vote of the County Board.

Why not let the people decide this issue by a referendum? I'll trust the voters any day over a Blue Ribbon Committee. I'm a little suspicious of those so-called blue ribbon wonders which your newspaper seems to be so fond of. I suspect blue ribbon is simply another code word for 'elite people' who think they know what's best for Kenosha and thrive on disenfranchising taxpayers of their right to think and vote for themselves.

Prior to Kenosha County's adoption of 100 percent county-wide assessing, the assessors used to visit our homes and check them inside and out. Since the new 'guessing' system, we haven't seen hide nor hair of those assessors.

Mitchell Rakavina

## Questions assessing procedures

Like many other City property owners, I believe that my home has been over-assessed. So, at the city board of review meeting, the assessor took parcel #05-40123-06-427-001 which sold in March, 1980 for \$75,000 as a comparable property to our \$77,500 assessment. But, the assessor did not tell the review board that the assessment for 1981 on this property is only \$52,500! Certainly that fact should have been brought up. Because that information was not given, no change was made on our property.

After this experience, I attended several board of review meetings as an observer. I noticed that the assessor will bring up sale prices and not current assessments (except on occasion when properties are comparable.) Mostly only sale prices are used. This leads me to believe that there could be more cases than the one we experienced. The board, or the people protesting, should ask each time what the assessment is on the property the assessor takes to compare.

It would also be very helpful if the assessor did not have such a defensive attitude and be more helpful with information. Printed material should be available explaining in detail the terms assessors use. Right now it is a mystery to most people. Intimidating tactics (such as questions like, "Would you trade your property for the comparison property?") are not necessary. The common fear is that if the individual speaks up, that his property assessment will raise even higher. Of course, such power should never be permitted in the assessor's office.

The public should be made aware of the fact, that the board of review meetings are open to anyone. Property owners attending a few meetings will learn the procedure and be better prepared for their own protest. I believe the only way to be really successful is to come with hard facts. By the way, I noticed that the assessors and the board of review members are represented by the same counsel; how can they be impartial?

At the board of review meeting they say one sale does not make a market but they will take that one very high sale to make their market. In my case a sale of a house two houses down was not considered for comparison. Also, the pictures that the assessor has on file are 20 years old, or older. Where is the Justice?

## A \$287,000 error

# Assessment flub a city problem

By DAVE BACKMANN  
Staff Writer

Due to a change in state statutes enacted last year, the city of Kenosha will be solely responsible for \$287,000 in property tax refunds already paid on 1981 assessment errors.

John Serpe, city administrator, said a memo explaining why the city is responsible for the refunds will be discussed by alderman at next Monday's City Council meeting. The matter is expected to be referred to the council's Finance Committee.

Some \$110,000 was allocated in the city's 1982 budget to cover property tax refunds generally caused by typographical or clerical errors, not by inaccurate assessments, Serpe said. In recent years such refunds have amounted to \$25,000 to \$30,000 annually, he said.

The Finance Committee will be asked to transfer some \$177,000 from the city's contingency-reserve fund to pay for the entire \$287,000, Serpe said. Some \$250,000 is now in the contingency fund.

Serpe said refunds were paid because, "Under normal circumstances the city would have gotten the assessment roll from the county assessor in August. The city tax roll is prepared from that."

Because no Board of Review hearings or an assessor's open house

were held before the assessment rolls were received by the city, "We had to send the tax bills out based on preliminary assessments rolls."

Serpe said tax bills had to be sent out so residents wishing to pay them before Dec. 31 could take advantage of crediting the payments on their income tax returns.

A computer error that incorrectly prepared assessments on 7,313 city parcels had nothing to do with the \$287,000 in refunds, Serpe said.

"In December the mayor sent a letter to the other taxing bodies (Unified schools, Gateway Technical Institute, and the county) indicating we anticipated there may be a problem with this year's tax collection," Serpe said, "and we would prorate the cost of any refunds to these bodies."

On March 10, Serpe said the city was informed, "It would be solely responsible for recovering that loss of revenue." That interpretation was made by Robert Wood, state supervisor of assessments.

"The \$287,000 represents refunds that were made when assessments were lowered at the assessor's open house or Board of Review hearings. The city has to take the full brunt of this refund although we in essence are not responsible for the assessment rolls," Serpe said.

# Countywide assessment system wins supporters

By PAUL LeROSE  
Staff Writer

A trio of experts told the Blue Ribbon Committee on County Assessment Practices that the countywide assessment system currently in use should be retained.

The Blue Ribbon Committee, appointed by the Kenosha County Board, heard from three speakers Thursday night in a meeting at the University of Wisconsin-Parkside — Robert Wood, the state supervisor of equalization of the Southeastern District, Bureau of the Property Tax; John Higgins, the first county assessor, who served from 1979 until 1978; and Steve Schwaiko, acting county assessor.

While all three concluded the system has had problems over the past 10 years, they all strongly recommended that Kenosha County keep the system.

Wood, who has been with the state Department of Revenue since 1961, said that when Kenosha first decided to implement countywide assessing, state law required a two-thirds vote of the County Board. Since the board numbered 27 at the time, 18 votes were needed. All 18 came from city members, while every rural member voted against the move.

The 1982 budget (which totals \$886,000), receives 69 percent of its funds (\$610,000) from the state. If the county were to drop countywide assessing, each municipality would have to provide its own funding, Wood said.

Wood said the major advantage of a countywide assessor's office is "full-time, professional and competent people." Wood said that in some Wisconsin municipalities, local assessors are strictly part-timers, poorly paid and often not trained to do the job properly. "It has become difficult to find people who want to take an assessor's job under those circumstances," Wood said.

Wood stressed that countywide assessors are in a better position to handle local pressures and possible biases. He told the committee of a case in the state where an assessor provided drastically lower assessments to everyone who belonged to his church, while giving higher assessments to others.

"I don't know why anyone familiar with the facts of a countywide

assessment system would not want a system like the one in Kenosha."

Higgins and Schwaiko discussed the quality of work done in the assessor's office and the possible inequities of the actual assessments.

Both agreed that while problems do exist, they can be solved.

Higgins concentrated on the problem of getting qualified staff members. He said a union requirement that all county promotions should come from within presented a problem, since the only requirement to join the assessor's office is that the applicant pass a simple Civil Service test.

"The majority of the people we got were qualified," Higgins said. "But some just didn't work out. We had a number of cases where former clerks became assessors. I tried to get the requirement changed, so we could go outside the county and hire qualified people but I got nowhere."

Higgins said the problem could have been eased if the County Board would have been willing to provide funds to train new employees. But the most money allocated to the assessor's office was "about \$400 or \$500 a year to send a few people to the state conference," Higgins said.

But he said, "I'm 100 percent in favor of the county system. The problems can be worked out."

Schwaiko told the committee that, in addition to personnel problems, the assessor's office is drastically understaffed.

"We had 12 field appraisers in 1980. In January of 1981, two retired and were not replaced. Last year, we had a number of people take pregnancy leaves, so at times we were way down."

"Normally, we spend 33 to 35 days at the Board of Review. In 1981, we spent 122 days before the board. All that is time taken away from field work."

Both Higgins and Schwaiko defended the computer system now in use. But Higgins said the county made a mistake in implementing it.

"We committed ourselves to the computer system without testing it first by using it side by side with the old manual system," Higgins said. "And the people of Kenosha are paying the price."

But Schwaiko said that the computer system will work fine, given time.

"I admit some mistakes were made," Schwaiko said. "But actually, we had to change less than 1 percent of our assessments. The trouble is, all the assessments that were changed were very well publicized. Computer programmers have a saying, G-I, G-O, or garbage in, garbage out. All the system needs is pure information and it will work fine. With the proper personnel and proper training, within a year, we could have a good, solid system."

All three speakers tried to impress on the committee that the basis for all assessments is "market value."

They said the reason that seemingly identical houses or pieces of land are assessed differently is simply because no two are alike.

"Assessments are changed solely on the basis of how they reflect changes in market value," Higgins said. "That's why you have the fluctuation from place to place. In assessing property, we were taught to pay attention to three things, location, location and location. It will always make a difference where the property is."

Wood also stressed that point.

"The single, the only, criteria for assessing property, under the state laws, is market value," Wood said. "The fallacy is that if the assessor cuts all the assessments, it will lower your taxes. That's simply not true. Most taxpayers just don't understand the property tax laws in this state, and that the entire system is controlled by law, laws passed by the state legislature and interpreted by the courts."

"If we serve no other purpose, we are referees," Wood said. "Each municipality wants to be darned sure that all the others are paying their fair share of the county levy. So, equalization is simply the conversion of assessed value to full (market) value. We take the total assessed value, divide it by the equalized value, and come up with a ratio of assessed value. And the actions of buyers and sellers in the marketplace are always the best indication of value. All we do is measure that. We equalize in the same manner, using the same methods and tools, throughout the state."

"Outlying areas have provided the most growth recently," he said.

## Assessment meeting tonight

The public will get a chance to make known its position on countywide assessing at a hearing at 7:30 tonight in the Central High School gym on Highway 50 in Paddock Lake.

The Kenosha News incorrectly

reported Wednesday that the hearing was Wednesday night.

The hearing will be before the Blue Ribbon Committee on Countywide Assessing. The committee is investigating the county's system for a report to the County Board.

162

## WISCONSIN TAXPAYERS LEAGUE

POST OFFICE BOX 892  
TWIN LAKES, WISCONSIN 53181

### INSTRUCTIONS FOR PROCESSING OF 2% TAX PETITIONS AND SUBSEQUENT PROCEDURE TO BE FOLLOWED IN ORDER TO ASSURE FINAL ENACTMENT INTO LAW AS A STATUTE

The Petitions are self-explanatory and must be completed exactly as they are. The Affidavit of Circulator must be exact, complete and notarized. In no case can one person sign for another, as, for instance, a wife for a husband. However, if the Affidavit of Circulator and Notarization are correct, there is little that can be done to invalidate the Petition's signatures. But remember, **ALL BLANKS MUST BE EXACTLY FILLED.**

Those of us collecting the petitions should make a copy of each one. Then the original should be sent to your specific Assemblyman or Senator at either his local office or in Madison. It is twice as effective to send copies to both of them. A simple letter, in your own language, should accompany the petitions to convince the addressee that you are serious about this. The number of petition signers should be included in the letter. A copy of that letter should be sent to WTL, P.O. Box 892, Twin Lakes, WI 53181. It is a good tactic to inform the Politician that his response will be a factor in your next vote. If you can arrange local newspaper coverage, even a picture of the Petitions being presented to the Senator and/or Assemblyman, it would help. IN ANY CASE, nail the Politicians down as to where they stand. DON'T ACCEPT innocuous statements such as "I will follow the People's Will," or, "I'll do what's good for Wisconsin." MAKE THEM STATE whether they are for us or against us, and get it in writing what they intend to do. They serve you. You have every right to be insistent. What you are doing is vital to our future and the future of the State. So nail them down as to where they stand.

Before we proceed further with this procedural letter, let us realize that this is a grass-roots effort if ever there was one. It is not democratic or republican party politics, so don't let them divide us along party lines. No one is going to become famous or rich. If the People of Wisconsin, in their collective wisdom, feel that this is a good thing for now and future generations, then we Pray that the Lord will see this through to a morally honest and good result. If not, so be it. Those of us who do the work will only know the satisfaction that comes from within. No one is going to turn this effort into a giant fund-raising campaign. However, paper and ink cost money, and this cause will take tons of both. An account has been opened at the Silver Lake State Bank, Silver Lake, Wisconsin. Send a dollar or two to the WTL Account if you have it. You business men and farmers that have your backs against the wall are in this too. We need everyone's support and best-wishes because it is an up-hill fight. One final word: This may take a year or it may take ten years. Be prepared to dig in for the long haul.

After sufficient petitions have been received and enough heat generated to cause a group of politicians to introduce the required Bill, they will either set it for passage as a Statute, or, more likely, they will arrange for a Referendum. Eventually, the matter will be submitted to the electorate. At this point, it becomes a State-wide campaign and organization will then be of supreme importance. We should prepare for that now. You should send copies of this document and the petitions to your friends and relatives all over the State. Even if every voter in Kenosha, Walworth and Racine Counties voted for this, it wouldn't mean a thing. We are tying into a state-wide campaign and nobody is going to do it for us. Assuming that we eventually get a Referendum, the rules are very simple:

1. Get the voters' lists of those who voted in the last Township election from your Township Clerk. They must give them to you, but they can charge for Xeroxing.
2. Concentrate on the people in your community who consistently get out and vote. Focus on them rather than those who don't get out and vote.
3. Try to get your Township and County Board members on our side. Most of our minor officials are dedicated and honest. But, look out for those in those \$12,000.00 to \$30,000.00 bureaucratic jobs. They aren't going to like what we are doing at all.

Respectfully,

*Bob Heilgeist*  
Bob Heilgeist

163

**WISCONSIN TAXPAYERS LEAGUE**

POST OFFICE BOX 892  
TWIN LAKES, WISCONSIN 53181

PETITION TO THE LEGISLATURE OF THE SOVEREIGN STATE OF  
WISCONSIN TO ENACT A STATUTE PLACING A LIMIT ON THE REAL  
ESTATE TAX THROUGHOUT THE ENTIRE STATE, SAID LIMIT TO BE  
TWO PERCENT (2%) OF ASSESSED VALUATION AS OF JANUARY 1, 1980

WHEREAS THE RATE OF REAL ESTATE TAXATION IN WISCONSIN HAS RISEN TO A RUINOUS LEVEL  
WHICH IS FINANCIALLY UNBEARABLE BY THE CITIZENRY: HAS DRIVEN INDUSTRY FROM THE STATE  
THEREBY CAUSING THE HIGHEST UNEMPLOYMENT RATE IN THE NATION: HAS CAUSE AN EXCESSIVE  
FLIGHT OF MONETARY CAPITAL FROM THE STATE: AND HAS DIRECTLY CONTRIBUTED TO THE CREA-  
TION OF A SOCIALISTIC BUREAUCRACY WHICH IS NON-RESPONSIVE TO THE NEEDS AND DEMANDS OF  
THE PUBLIC, AND WHICH THE CITIZENS OF WISCONSIN CAN NO LONGER FINANCIALLY SUPPORT:

NOW THEREFORE, WE, THE UNDERSIGNED QUALIFIED ELECTORS OF THE STATE OF WISCONSIN, DO  
HEREBY, IN PEACEFUL MANNER AND BY OPERATION OF LAW, PETITION THE SENATE AND THE  
GENERAL ASSEMBLY OF THE SOVEREIGN STATE OF WISCONSIN TO PROMPTLY ENACT A STATUTE THE  
PURPOSE AND EFFECT OF WHICH WILL BE TO LIMIT THE ANNUAL REAL ESTATE TAX ON ALL REAL  
PROPERTY THROUGHOUT THE ENTIRE STATE TO TWO PERCENT (2%) OF ASSESSED VALUATION AS OF  
JANUARY 1, 1980 AND THAT THEREAFTER ALL CHANGES IN ASSESSMENTS WILL BE BASED ONLY ON  
THE ACTUAL MARKET VALUE OF EACH SPECIFIC PARCEL OF PROPERTY AS DETERMINED ONLY BY THE  
SALES PRICE OF EACH OF SAID SPECIFIC PARCELS.

Signature  
of Elector

Street  
Address

Town, City  
or Village

Date of  
Signing

701

STATE OF WISCONSIN )  
 ) SS  
COUNTY OF \_\_\_\_\_ )

AFFIDAVIT OF CIRCULATOR

\_\_\_\_\_, being duly sworn,  
deposes and says that he is a qualified elector of the County of \_\_\_\_\_,  
and resides at \_\_\_\_\_ in the \_\_\_\_\_  
of \_\_\_\_\_; that he is personally acquainted with all the persons  
who have signed the foregoing petition; that he knows them to be electors of the  
voting district named herein; that they signed the same with full knowledge of the  
contents hereof; that their respective residences are stated herein and that each  
signed the same on the date set opposite their name. The affiant resides within the  
County named herein.

Subscribed and sworn to before me  
this \_\_\_\_\_ day of \_\_\_\_\_, 1982.

\_\_\_\_\_  
Notary Public, \_\_\_\_\_ County, Wisconsin  
My commission expires \_\_\_\_\_

165

# Residents assail assessing system

By PAUL LeROSE  
Staff Writer

SALEM — The Blue Ribbon Committee on Countywide Assessing traveled to Salem Central High School in Paddock Lake Thursday to listen to Kenosha County residents who live west of the interstate air their views on the assessment system.

A second and final public hearing, for the convenience of people living east of I-94, will be at 7:30 p.m. Thursday at Bradford High School.

The hearing attracted about 80 people, most over 50 years old and almost unanimously against the countywide system.

Of the 18 speakers who provided testimony, 16 were vehemently opposed to continuing the countywide assessment program. Two speakers told the committee that they felt any problems could be worked out.

UW-Parkside Chancellor Alan Guskin, the committee chairman, noted that the committee wanted to make sure that everybody had a chance to speak.

Jewell Chambers, a resident of Paddock Lake since 1956, told the committee, "I've been fighting this tax system since day one, and I'll fight it 'till the day I die."

"This system is raping the county and the people who pay taxes," Chambers said, claiming that his assessments have jumped 400 per cent during the past four years.

Herman Vester, a resident of Lake Shangrila, asked, "What percent of increase is fair compared to the inflation rate?" Vester also stressed that the increased assessments were especially damaging to the elderly, whose incomes often don't rise fast enough to deal with increased taxes.

"You can't eat your house and you can't eat your land," he said, referring to the



5-14-82

Jewell Chambers addresses Blue Ribbon Committee

Kenosha News photo

tight financial situation many elderly people are put in by increased taxes.

Russell Horton, Bristol, echoed a central theme of many speakers when he said "It seems to me that if countywide assessing in Kenosha County was such a success, you'd think that at least one other county in the state would have adopted it. But we have 72 counties in Wisconsin, and Kenosha is the only one with this system."

"We've had to put up with nine years of mistakes, and I don't know why we should wait another nine years to see what other mistakes they'll make."

Horton was one of many speakers who told the board that they wished for a return of assessment duties to the towns. Horton said, "I hope this committee will see fit (to recommend) that they give some of this local control back. That's where it belongs, in local hands."

Bristol Town Chairman Noel Elfering agreed with Horton.

"I didn't fight it (countywide assessing) until it had a fair chance to work," said Elfering, who showed the committee a foot-high stack of signed petitions that opposed countywide assessing. They numbered about 8,000, Elfering said. "I thought it might work out, but it hasn't. It's had a fair chance, but 9½ years is long enough. I don't think anyone in this room would say that it's gotten better as it's went on. It got worse and worse. Nobody else in the state has picked it up, so why would anyone want to hold onto it, when thousands and thousands of people are against it?"

Other often-repeated complaints included a lack of access to assessment records, the attitudes of some assessors and the organization of the Board of Review which mediates disputes between

individuals and the assessors.

Roy Beck, Salem, brought applause from the crowd when he claimed, "The ordinary citizen doesn't have a chance before the Board of Review. They are totally incompetent, a rubber-stamp for the assessor's office."

Gerald Bellow, a Kenosha alderman who has attended a number of the Blue Ribbon meetings, defended the system but conceded that changes should be made.

"I have nothing against it," Bellow said. "The problems can be corrected. There've been just too many errors in the assessments, because the personnel in the office often isn't trained. The County Board put no money in the budget for training."

He suggested hiring some part-time assistants.

"People are hurting, and I feel for them."

# Assessment laments continue

## Efficient and courteous help

To the Editor: 5-26-82

In all fairness to the county assessing system we would like to report that when we went to the county Courthouse in February to see about the large increase in the value of our land here in the city of Kenosha, we were given the most efficient and courteous treatment.

Our list of questions was answered and we were given sufficient time by a knowledgeable person so that we left the assessor's office feeling satisfied as to how our land and house had been assessed.

If a person owns a piece of land in the city it is a matter of being taxed so much a square foot according to the kind of neighborhood. A house is taxed according to its selling value which includes condition, age, and location.

One complainant lamented at the public hearing that the assessor should work with more compassion and understanding of people.

For equality to all taxpayers, property cannot be assessed on that basis.

Kenosha Property Owners

By PAUL LeROSE  
Staff Writer

The crowd was smaller, most of the testimony was less emotional, but the people who came to the second (and final) public hearing held by the Blue Ribbon Committee on Countywide Assessing aired many of the same complaints heard last week.

Thursday night's hearing, for Kenosha County residents east of I-94, drew a surprisingly small turnout of less than 25 people. By contrast, last week's hearing for county residents at Salem Central High School drew more than 80 people.

About 10 people choose to speak at Thursday's hearing. Mary Jeffrey, Kenosha, told the committee that her property assessment jumped 39 percent from 1980-81, and she asked, "Why were my buildings assessed much higher than comparable parcels? Why can't we find out what kind of information goes into the computers? How does the computer work?"

Jeffrey also criticized the assessor's office for making it difficult to obtain information. She claimed she asked an assessor why she had to pay \$1.50 for a copy of her assessment, when most places charge only 10 cents for copies. "I was told that too many people would

ask for them at that price. So what that means is that the price is intended to discourage taxpayers from seeking information."

Ione Kreamer also complained about relations with the assessors. She said, "(They) should be working with a little more compassion and understanding for people ... Up to now, I don't think they have," Kreamer said. "It's like you don't have any right to question."

The small turnout was interpreted by some to mean that, for the most part, the countywide assessment system has worked fairly well in the city of Kenosha. A number of speakers said as much but conceded that changes could be made for the benefit of the system.

Dick Ellison, a Kenosha real estate agent, was a member of the Board of Review when the countywide assessment system was adopted in 1972. Ellison categorized the issues into three main areas:

— Dignity of individual consumers/taxpayers. "I have gotten a strong sense that the public wants to be treated fairly and clearly," Ellison said.

— Errors in assessing. "The public by-and-large doesn't understand the difference between assessments and taxes," he said. "It does appear, however, that some of these errors

could have been eliminated ... with sufficient staff." Ellison brought up one case where a piece of property in Pleasant Prairie was raised (by error) from a value of \$77,000 to \$250,000.

— Lack of liaison and inadequate public relations. "The assessor's office should make a better attempt to inform people, and to make it easier for the public to get information."

Ellison suggested incorporating some aspects of the old assessing system into the new system. "We could combine the best features of the former local systems with the best features of the countywide assessment system," he told the committee.

Ellison included some specific proposals, including hiring full-time, professionally trained assessors; a more productive, intense training program for field assessors; the possibility of assigning assessors to specific areas to better enable them to know that area's property, and the establishment of some kind of public assistance program to help deal with citizen complaints.

Two alderman also addressed the committee. Walter Johnson said the reason many assessments jumped so much in 1981 was because there had been no readjustment in 1980, so

the figures were actually for two years, not one. Johnson also said the cost of county government, not property assessments, determines the amount of an individual's property tax.

He summed up his views by saying, "Countywide assessment works under the same rules a assessment would on a local level. Most of the complaints (I've heard have been about individual assessments, not against the countywide system."

Alderman Gerald Bellow, the evening's first speaker, suggested a number of changes, both on the local level and in a number of state statutes. Bellow also suggested the issue ultimately be decided by referendum. "I think people should be the boss," Bellow said. "That way, we could get more of a community consensus."

Bristol Town Chairman Noel Elfering, who also spoke at last week's meeting, seconded the notion of a referendum.

"Let Kenosha County people vote on it," Elfering said. "This is democracy and that's the democratic way. I'm prepared to let the chips fall where they may. If the people want to keep it, I'll say fine. "But I don't think they do."

166

# Assessment Hearings Draw Small Crowds

by GLORIA DAVIS 5-27-82

Although the man on the street in Kenosha County seems to be upset by the property valuations they received under the countywide assessment system, either interest in abolishing it is lagging or people have decided it's too hard to "fight city hall."

None of the public hearings held by the Blue Ribbon Committee on Countywide Assessing of the Kenosha County Board have

drawn the crowds the uproar the assessments caused predicted.

The consensus of many has been that the system is working well in the city of Kenosha but the lack of peopled opposition from residents of the western county can only be chalked up to apathy.

Only 25 people showed up at the final meeting before the committee makes its recommendations to the county board, held on Thursday, May 20, at Central High School.

Many of the same individual complaints heard at the other hearings were voiced at that meeting. Kenosha Alderman Gerald Bellow suggested that the question be settled by a countywide referendum, a plan echoed by Bristol Town Chairman Noel Elfering, a leading opponent of the system.

Elfering called it the "democratic way," while agreeing to "let the chips fall where they may," in abiding by the people's decision in the referendum's result.

Maybe the fact the many of the property evaluations in the western county were lowered in the reevaluation of the first four municipalities, was enough for many county residents to suppose that this is what will happen all over the county.

The evaluations in Paddock Lake dropped three and one half percent, Brighton almost five percent, Paris over seven percent and Silver Lake, a little over one percent.

This reporter never ceases to be amazed at the crowds that come out for issues that have no effect on the individual pocket versus the empty meeting halls where decisions will be made effecting everyone's income.

I cite the empty halls at school budget meetings where the amount of the largest hunk of resident's property taxes is decided and these latest hearings on our present assessment system, which will be the base of a report to the county board and might also decide whether electorator pressure will be put on the legislators who are the only people that can change the only countywide assessment system in the state.

# Assessor to be named

"It's not second guessing the Blue Ribbon Committee. The work still has to be done," County Executive Gilbert Dosemagen said today in explaining why he will soon name a county assessor.

Dosemagen said he will narrow the list candidates from 12 to 4 for interviews with one to be recommended for County Board approval June 15.

In January, the board approved establishment of a Blue Ribbon Committee on Assessment Practices to study the much-criticized countywide assessing system. The committee's report is due this summer. One possible recommendation could be to abolish the present system.

The department has been operating under an acting assessor since September, when Assessor Richard Schiwe resigned.

# Court rules assessment of home too high

A Kenosha County judge Thursday agreed the 1981 assessment on a Kenosha couple's home was too high, but the county assessing office n appeal the decision.

Assistant Corporation Counsel William Nickolai said the decision will have a limited effect because of the special facts in the case. Judge John Malloy voided the 1981 assessment of \$51,000 on the home of Mark and Caro Skrzypchak, 7306 41st Ave. But he stopped short making the assessment \$45,000 as they request. He sent the matter back to the Board of Review for further proceedings.

The Skrzypchaks, through their attorney Jerold Breitenbach, maintained that the value their home should be the \$45,000 they paid for it Aug. 31, 1981.

The suit said that the home had been for sale for some months previous to their purchase and no offers higher than \$45,000 had been received the seller.

Acting County Assessor Steven Schwaiko said the Skrzypchaks, by using their August purchase price, were using information nine months old than the Jan. 1 cutoff for determination assessments. Assessments are based on information as of Jan. 1 for the prior year.

Malloy said the court cannot set assessors but can determine whether the valuation was based on statutes. He cited a previous court decision that allowed the consideration of a sale made after the assessment date.

The sale of the home to the Skrzypchaks occurred after the assessment date but before 1981 notices went out.

# Assessor employees quizzed

By PAUL LeROSE Staff Writer

The Blue Ribbon Committee on Countywide Assessing met in closed session Thursday night, spending nearly four hours interviewing employees of the County Assessor's office.

The committee, engaged in a months-long information gathering mission for the County Board, felt it was necessary to get as much firsthand information as possible from the assessor's office. Thursday's interviews included discussions with field assessors, office supervisors and department clerks.

Before the committee moved into closed session, it spent an hour discussing what it heard over the previous two months - testimony from state and local officials, city and county residents, and various experts on assessing practices. A number of recurring issues occupied much of the discussion.

The committee generally agreed that the bulk of criticism aimed towards Kenosha's unique countywide assessing department, which has come primarily from county residents, has centered on the lack of accessibility to the assessor's office and the perception that the Board of Review has not been fair in dealing with resident complaints.

Chairman Alan Guskin, chancellor of the University of Wisconsin-Parkside, brought up a number of issues that concerned him - what he saw as an agricultural

assessment problem, and the lack of public relations activities by the assessor's office.

"The agricultural issue troubles me," Guskin said. "It seems that a lot of farmers have complained that they are farming their land, but it is being assessed at values of surrounding land being developed for other purposes. The farmer's land is worth more, but he's not getting more out of it. The farmer really gets hit pretty hard."

Guskin also said there is a need for the assessor's office to make a better effort to communicate with the public: "There is a failure to see a tremendous need to educate people."

Some committee members were also concerned with the policy of appointing a county assessor to a lifetime term after a mandated six-month probationary period. Guskin, summing up the prevailing opinion, said "You don't bring accountability to government by making lifetime appointments."

The final major issue the committee dealt with involved possible committee recommendations, due this summer. One member asked, "Is there any way to get out of the countywide system if the county really wanted to?"

Guskin answered, "It would take an act by the state Legislature to do that. If we feel that they could make the system better by changing the laws, we should not be afraid to recommend that."

The committee generally seems to agree that whatever they recommend will not satisfy everyone. Guskin, tongue only partly in cheek, said, "Most politicians would rather not deal with this issue at all, which is why this committee was formed. I do think that after we make our report, we shouldn't run out and file papers to run for public office."

None of the people in the assessor's office who testified Thursday would make a statement for the record. Acting County Assessor Steven Shwaiko, however, spoke candidly on a number of topics.

Generally, Shwaiko said he felt the countywide system is a good one, and that the problems it has had up to now can be corrected with a few minor adjustments. "People should realize that with any new system, you have to get the bugs worked out," Shwaiko said. "I think the system will work, with a little fine tuning."

"On any mass appraising system, you're not going to call all the shots right. We do 25,000 assessments in the city, and I think the majority of them were done right. Some people

claim mistakes were made, but we can correct them."

Shwaiko said that he felt people were venting their frustrations at his office over seemingly endless tax increases. He said the public does not generally understand that assessments are not the cause of increased taxes, governmental spending is. He pointed out that assessors make their estimates based solely on current market value, and that "the market value alone dictates what we do."

For evidence, he pointed to the assessments done earlier this year in Brighton, Paddock Lake, Paris and Silver Lake, all of which averaged lower than last year.

"When market values go up, assessments go up," he said. "When market values go down, assessments go down. It's that simple. And if market values continue to drop, so will assessments."

Shwaiko defended the personnel in the assessor's office, calling them "a good group of people." He claimed that many of the problems, both in public relations and some individual assessments, were due to a lack of manpower.

# County Wide Assessing — "A-way Out"

State Representative CLOYD PORTER — "the residents of Kenosha County should have had this option of voting out county wide assessing years ago and could have had, if their state elected Representation would have seriously worked to provide this option — I will, most aggressively, work to provide this option!"

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167

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# Dosemagen selects Ellison for county assessor

By BARBARA HENKEL  
Staff Writer

Saying he was "looking for a new face" in the county Assessing Department, County Executive Gilbert Dosemagen said he passed over the man who has been running the department for nearly a year in favor of a prominent, longtime Kenosha Realtor.

Dosemagen told the County Board Tuesday that he is recommending the appointment of Richard E. Ellison, 64, as the county assessor effective July 7 with a year probationary period. The board will act on the appointment at its July 6 meeting.

Dosemagen said two "highly qualified" individuals emerged from a daylong interviewing proc-

ess by a nine-member panel.

He said he selected Ellison because "I was looking for a new face in that department, someone with a total new approach. I also picked Ellison because I thought he was the most dynamic and would be innovative in the department."

Dosemagen confirmed that in picking Ellison he was bypassing an "old face" — that of Steven Schwaiko, the department's number two man who has been acting county assessor since last September when the previous assessor resigned. This is the second time in nearly four years that Schwaiko has stepped in as acting assessor, done the job for nearly a year, and not been ap-

pointed to the job on a permanent basis.

Schwaiko said of Ellison's appointment, "Naturally I'm disappointed. But if this is what the county executive feels is good for the county and for county assessing, then I'm all for it. I'm a professional appraiser and whoever is on top I'll do my job. I wish Dick well. We've worked together before and I don't see why things should be any different."

Since his appointment as acting county assessor, Schwaiko has been regularly attending board meetings and was present Tuesday night. He said he received the news late Tuesday afternoon.

Dosemagen said Ellison will sever all ties with Ellison/Stahl Inc. Realtors. He has been president and owner of the firm since 1971. He started with the firm in 1959.

According to his resume his job duties and responsibilities with the firm over his 23-year association included personnel administration and comparative market analysis work.

He holds a degree in economics and personnel management from the University of Wisconsin-Madison. He has done work toward a master's degree in psychological testing at the University of Illinois-Champaign. He has taken three real estate appraisal courses and several marketing

management courses. He is a graduate of the Wisconsin Realtors Institute and is certified by the state Department of Revenue as an Assessor III.

Ellison was a member of the first Board of Review under the countywide assessing system, participating for five years in hearings of appeals from property owners throughout the county.

He has been active in numerous Realtors' associations and as a member of the Wisconsin Real Estate Examining Board had firsthand experience with the changing policies of the board. He personally worked on the revisions to the state's Real Estate Law Manual.

## Assessor may be named today

By BARBARA HENKEL  
Staff Writer

A new county assessor could be named tonight, said County Executive Gilbert Dosemagen.

He said he is prepared to offer the job to one of five candidates interviewed Monday by a nine-member panel at the Courthouse.

Dosemagen said if the candidate accepts today, the choice could be presented to the board tonight for its approval. The new assessor could start after July 4.

The five finalist candidates for county assessor were given hour-

long interviews. Dosemagen said each candidate was scored by panel members for technical, managerial and public relations expertise.

The candidates' qualifications were then individually graded as being either excellent, highly qualified, qualified, minimally qualified or unqualified.

Dosemagen said he agreed to recommend an individual only if the candidate was ranked as either excellent or highly qualified.

Two candidates were ranked as highly qualified and the rest as qualified. Dosemagen made the decision as to which of the two to offer the job to.

He said three are county residents and two are from outside the county. All five are state-certified.

The job pays \$31,435 to \$32,840 a year plus benefits.

He said all five know there is a possibility that the countywide department maybe abolished. A blue-ribbon panel studying defects in the countywide assessing system has not completed its work.

Dosemagen said a department head is needed now.

The Assessing Department has been without permanent head since Richard Schlewle quit in September

for personal reasons. Schlewle was the second county assessor for the 10-year-old department.

Steven Schwaiko has been acting assessor.

The first assessor, John Higgins, served from 1973 until quitting in August 1978 to return to private appraisal work. Earlier that summer, the County Board's Planning and Zoning Committee, which oversees the work of the Assessing Department, cautioned Higgins to keep his free-time assessing work from interfering with his county work.

Dosemagen would not confirm whether Higgins is one of the five being considered for the job.

On the interviewing panel were Dosemagen, County Personnel Director Brooke Koons; County Board Chairman Stanley Kerkman; Personnel Committee Chairman Ronald Frederick; Zoning Committee Chairman Fred Schmalfeldt; Robert Wood, Milwaukee, state supervisor of assessments for the district; William J. Girman, employee relations manager for Anaconda American Brass; Dale Kreuzscher, a real estate agent specializing in farms and rural properties, and Leonard Montalbano, Racine, a private appraiser and real estate agent.

## Recommendation County assessor

Ellison, a prominent Kenosha Realtor, was selected by Dosemagen as the new assessor. He was named to the job on June 15, with a one-year probationary period. The board will act on the recommendation at its July 6 meeting.

Ellison was a member of the first Board of Review under the countywide assessing system, participating for five years in hearings of appeals from property owners throughout the county. He has been active in numerous Realtors' associations and as a member of the Wisconsin Real Estate Examining Board had firsthand experience with the changing policies of the board. He personally worked on the revisions to the state's Real Estate Law Manual.

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## Suit charges apartments overassessed

A Michigan real estate firm has filed suit in Circuit Court against the Kenosha County Board of Review, contending that the board "erroneously and illegally" refused to correct a 1981 over-assessment.

Flint Building Co., Kalamazoo, Mich., owner of the 399-unit Wood Creek Apartments, 3113 15th St., petitioned for a writ of certiorari, in which the court reviews the action by a governmental body.

Flint Building's suit says Wood Creek was assessed in 1981 at \$7,115,900, up from a previous assessment of \$4.5 million. The firm contends that the apartment complex should be assessed at no more than \$4.8 million.

The suit seeks an overturn of the Board of Review's decision of April 13, which denied Flint Building's appeal. It also asks the court to order that the board assess Wood Creek at no more than \$4.8 million.

# Realtors favor countywide assessing

By PAUL LeROSE  
Staff Writer

In the final public hearing on the subject, the Blue Ribbon Committee on Countywide Assessment practices heard the points of view of five representatives from the Kenosha Board of Realtors, Inc.

All five — President Adelaide Swartz; Jim Torcaso, Stan Hall, Don Asleson and Keith Johnson — told the committee that while improvements can and should be made, that a countywide assessment system is far more preferable than a system of town-by-town assessing.

Torcaso, in the real estate business for 17 years, said, "The system they are using now is far superior. There is less possibility of small, local power groups controlling the system. We're far better off hiring a

few pros than relying on a bunch of amateurs."

Torcaso defended the employees of the assessor's office as well, saying that "They've done a superior job."

"Many people are just misinformed about what is happening," Torcaso said. "They relate assessments to their tax rate. People have been throwing all the blame (for higher taxes) on the assessor's office, and I find that distasteful. It's just not right."

Hall, a Realtor for 12 years, echoed Torcaso's statements. "My feeling is that the overall concept of centralized assessing is a good one, if you have good people. Sure, it could use a little honing but I hope the errors can be corrected."

All five agreed that information

was far easier to obtain in the assessor's office than it had been under the old system. Hall put it this way: "It was very difficult to find information (under the old system). You sometimes had to track down the local assessor for four or five days to get what you needed."

Asleson added that "it is much easier to have all the information under one roof."

Other comments included recommendations that the assessor's office be provided more funds for training. As Swartz said, "A weakness has been that some field appraisers need a little more field experience."

All five stressed that the assessor's office has to improve its public image and must make a better effort to inform the public of

just what its job requires.

"Half the problem has been public relations," Torcaso said. "People just have to understand the system."

One of the biggest problems throughout the Blue Ribbon hearings has been what to do about those people living west of interstate, where the majority of the complaints seem to originate.

Committee Chairman Alan Guskin, chancellor of the University of Wisconsin-Parkside, asked, "Let's assume that countywide assessing is desirable. Is there any way to convince the people west of the I (I-94) that it is?"

Johnson, who has lived in Paddock Lake for more than 25 years, answered that it probably isn't possible to satisfy everyone but "with a good amount of public relations and

good communications, I think you could satisfy a lot farther than now. I think you could satisfy at least some of their frustration."

Several of the Realtors vital that the department be stabilized under one leader. Assessor Steve Schwaiko, who has served as chief assessor since 1971, is scheduled to be replaced by Richard Ellison, who has been appointed by the County Board. Executive Gilbert I. Ellison's appointment is approved by the County Board.

Though each of the speakers supported the countywide system, they suggested that there should be a referendum for the county to get the system if it so desires.

## Assessing system works; Schwaiko

By PAUL LeROSE  
Staff Writer

In the past few months, a small number of people have voiced — sometimes quite loudly — complaints about the assessments made by the Kenosha County Assessor's office.

But statistics compiled from completed assessments in six Kenosha County municipalities seem to indicate that the assessments done thus far have been extremely accurate.

Assessments have been completed — including final changes by the Board of Review — in five of the 12 municipalities. Those completed thus far — the towns of Brighton, Bristol and Paris and the villages of Paddock Lake and Silver Lake — show a total value of almost \$325 million. Changes by the Board of Review amount to just \$245,900, or less than .0007 percent.

In Brighton, total assessed value (real estate plus personal property) came to \$49,163,200. The board lowered that figure by \$11,800. In Bristol, the value was \$123,717,300, and the board lowered that by \$150,800. In Paris, the value was assessed at \$70,574,000, and was lowered by just \$41,400. In Paddock Lake, the value was \$48,679,200, and that was lowered by \$35,800. And in Silver Lake, the value stood at \$32,840,800, and the board cut it by just \$6,500.

The total value in Randall has been assessed at \$107,231,600, but appellants appeared before the board on Tuesday so the change figures are not yet in. The board will hear cases Thursday in Wheatland. The assessed value in Wheatland has been computed at \$77,696,800.

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The Board of Review will finish its work by the end of August, much faster than during the turbulent proceedings of 1981. The rest of the schedule calls for hearings July 7 in

Twin Lakes; July 14 in Salem; July 21 in Somers; Aug. 17 in Pleasant Prairie, and starting Aug. 1 in the city of Kenosha.

Acting County Assessor Steve Schwaiko told members of the Planning and Zoning Committee of the County Board that, with few exceptions, the figures indicate the system works.

Schwaiko told committee members that it is impossible for assessors to see every property in the county every year but every property is seen by a member of his department at least once every four years.

"The reason we visit a property is to assure that the information we feed into the computers is as pure as possible," Schwaiko said.

Schwaiko conceded that abuses can occur, since many of Kenosha County municipalities have less-than-stringent building codes, making it possible for additions and improvements to go unnoticed by the assessor's office, at least temporarily.

Schwaiko said that those instances are rare. He said assessors often notice additions and inspect those properties as soon as possible. But, he said, "More stringent building permits and building ordinances in the various towns and villages would make our job much easier."

Schwaiko also spoke briefly about the County Board-appointed Blue Ribbon Committee, which has been looking into the countywide assessing system for nearly three months and will issue a report and recommendations to the County Board by the end of the summer.

Schwaiko commended the board for making "excellent choices" to the Blue Ribbon Committee, saying that he was "very impressed with the way they have gone about that job. Those are very sharp people on that committee, from Chancellor Guskin (committee chairman) on down."

## Assessing system hurt by committee

After nearly four months of study, the Blue Ribbon Committee on Countywide Assessing has learned that the County Board committee charged with overseeing the Assessor's Office has been less than helpful in making countywide assessing work.

Committee members heard that Monday night in quizzing Supervisor Fred Schmalfeldt, one of two members of the board's Planning and Zoning Committee, who appeared before the panel.

The majority of the Blue Ribbon members indicated that they felt that not only did Planning and Zoning do little to help the assessor's office, it, in fact, (intentionally or not) harmed it considerably by their actions.

Under persistent questioning by committee members, Schmalfeldt agreed that Planning and Zoning, and the County Board, often acted in ways that harmed the Assessor's office. Specifically, it was slow in replacing lost personnel, refused to allocate funds for training personnel, allowed the office to function with an acting assessor for nearly two full years out of the last four and was painfully slow in responding to public criticisms.

Schmalfeldt admitted that the board rarely discussed the Assessor's Office formally, and didn't act to correct the problems until a group of citizens showed up at a meeting with thousands of signatures demanding the system abolished.

Asking Schmalfeldt why the Board delayed so long in filling positions and addressing problems, Committee Chairman Alan Guskin got replies basically stating that it was done to save the county a little money.

"Why," Guskin asked, "when the state is providing almost \$600,000 to the county to see that this system works, did the County Board insist on nicker-and-dim-ding the process?"

Schmalfeldt said that the committee will meet in the first week of August to approve it.

Major concerns raised by the committee included the actual make-up of the Planning and Zoning Committee, which was empowered with making recommendations regarding the Assessor's Office and presenting them to the full County Board. One member noted that the Planning and Zoning Committee has been for the past four years made up of three rural members and two city representatives. (Current members include Schmalfeldt, who represents portions of Salem and Silver Lake; James Fonk from Pleasant Prairie; and Edwin Anderson and Francis Pitts, from city districts.)

Both Schmalfeldt and Huck said they would probably vote against retaining the system if it came to a vote before the County Board; Schmalfeldt voted against its adop-

tion. Schmalfeldt said that the Assessor's Office has been supported very well by the County Board. In effect all right, let's see you support weights on you.

"They've avoided it. Obstacles were put in the way of the board that would facilitate it. We (the board) should be upfront about our report to the County Board, and like it."

The panel also heard from Supervisor Charles Huck, in Monday night at the University of Wisconsin-Parkside. The members of Planning were not present. Until Planning and Zoning take the responsibility of activities of the Assessor's Office (Many of its duties are the responsibility of the executive).

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Discussion centered on the possibility of the countywide referendum and a two-third vote of the County Board. "The votes in it should be about the same way," Guskin said.

The County Board is scheduled to hold a referendum on the countywide assessing system 10 years ago by the Board of Review. The Board of Review makes cases in dispute individual property owner's assessor's office, was also at length. Guskin summed up the negative feelings of the board from county residents. He said that "People feel that's what we have to overcome."

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The Paris Town Board agrees.  
Guskin opened the meeting by read-  
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172

# Realtors favor countywide as Kenosh

By PAUL LeROSE  
Staff Writer

In the final public hearing on the subject, the Blue Ribbon Committee on Countywide Assessment practices heard the points of view of five representatives from the Kenosha Board of Realtors, Inc.

All five — President Adelaide Swartz; Jim Torcaso, Stan Hall, Don Asleson and Keith Johnson — told the committee that while improvements can and should be made, that a countywide assessment system is far more preferable than a system of town-by-town assessing.

Torcaso, in the real estate business for 17 years, said, "The system they are using now is far superior. There is less possibility of small, local power groups controlling the system. We're far better off hiring a

few pros than relying on a bunch of amateurs."

Torcaso defended the employees of the assessor's office as well, saying that "They've done a superior job."

"Many people are just misinformed about what is happening," Torcaso said. "They relate assessments to their tax rate. People have been throwing all the blame (for higher taxes) on the assessor's office, and I find that distasteful. It's just not right."

Hall, a Realtor for 12 years, echoed Torcaso's statements. "My feeling is that the overall concept of centralized assessing is a good one, if you have good people. Sure, it could use a little honing but I hope the errors can be corrected."

All five agreed that information

was far easier to obtain in the assessor's office than it had been under the old system. Hall put it this way: "It was very difficult to find information (under the old system). You sometimes had to track down the local assessor for four or five days to get what you needed." Asleson added that "it is much easier to have all the information under one roof."

Other comments included recommendations that the assessor's office be provided more funds for training. As Swartz said, "A weakness has been that some field appraisers need a little more field experience."

All five stressed that the assessor's office has to improve its public image and must make a better effort to inform the public of

just what its job requires.

"Half the problem has been public relations," Torcaso said. "People just have to understand the system."

One of the biggest problems throughout the Blue Ribbon hearings has been what to do about those people living west of Interstate where the majority of the complaints seem to originate.

Committee Chairman Alan Guskin, chancellor of the University of Wisconsin-Parkside, asked "Let's assume that countywide assessing is desirable. Is there any way to convince the people west of the I (I-94) that it is?"

Johnson, who has lived in Pad dock Lake for more than 25 years answered that it probably isn't possible to satisfy everyone but "with a good amount of public relations and

By SUE LENDMAN  
Staff Writer

For Charles Elias, 5233 36th Ave., and his ethnic musical group, The Silver Strings Tamburitans, being invited to play on the White House lawn is a culmination of long hours of practice and an achievement of success.

Charles Elias is director of the Milwaukee-based group, the full name of which is the American Croatian Silver Strings Tamburitans. It's composed of Croatians who come from Yugoslavia.

Elias has been teaching the group for 23 years, since its inception. Previous to that, he

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173

# Couple out on bail in Reagan swindle



LOS ANGELES (UPI) — A 74-year-old great-grandmother and her husband have been freed on \$1,000 bail each pending arraignment on charges they tried to swindle President Reagan in a deal to buy his ocean view home. Ann Yarbrough and her co-defendant husband, James 60, were released Monday and ordered back to court Friday to enter pleas to one count of conspiracy, one count of attempted grand theft and seven counts of grand theft.

The delay in the couple's arraignment was requested by their attorney, Steven V. Rhenaban, who told Municipal Court Judge Samuel Mayerson that the extra time was needed to review the evidence.

The attempted grand theft counts stem from the Yarbroughs' alleged opening of escrow accounts last year to buy the Reagans' five-bedroom Pacific Palisades home for \$14 million.

Mrs. Reagan was listed as a potential witness if the case goes to trial because she talked to Mrs. Yarbrough several times about the sale. The First Lady even drained the pool at the woman's request.

The seven grand theft counts involved charges that the Yarbroughs, under false pretenses, obtained about \$120,000 from her real estate broker, dentist, housekeeper and chauffeur between March 1981 and May 1982.

The White House said the program still would involve a \$40 billion transfer of responsibility from the federal to the state and local levels, with a longer phase-in time.

Reagan stressed his proposal lies in a longer phase-in time.

He also visited a predominantly black inner-city neighborhood to spotlight his proposal to create "enterprise zones" that use tax breaks and other incentives to lure business from the White House by helicopter.

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# Committee hindered assessor

7-13-82  
(Continued from page one)

vast majority of the questions by stating, "I can't answer that," "I don't know," or "There's no way I can speak for the County Board."

A committee member asked Schmalfeldt for his opinion of whether the method of assessing property under the countywide system was fair and equitable. He answered, "I have no way of knowing."

Guskin, chancellor at the University of Wisconsin-Parkside, outlined the process that will culminate with a presentation to the County Board in late August.

whether the county should stick with countywide assessing or return to a system of more localized control. The committee will meet at 6:30 p.m. Wednesday in Room 104, Parkside Union. The meeting is open to the public though no testimony will be heard.

After Wednesday's meeting, Guskin and his assistant, Walt Shirer will write a preliminary draft, which will then be sent to Committee members. A final report will then be drafted, and the Committee will meet in the first week of August to approve it.

Major concerns raised by the committee included the actual make-up of the Planning and Zoning Committee, which was empowered with making recommendations regarding the Assessor's Office and presenting them to the full County Board. One member noted that the Planning and Zoning Committee has been for the past four years made up of three rural members and two city representatives. (Current members include Schmalfeldt, who represents portions of Salem and Silver Lake; Huck, who represents Somers; James Fonk from Pleasant Prairie; and Edwin Anderson and Francis Pitts, from city districts).

Both Schmalfeldt and Huck said they would probably vote against retaining the system if it came to a vote before the County Board; Schmalfeldt voted against its adop-

tion 10 years ago. Schmalfeldt, echoing the opinions of some county residents, asked, "Why is Kenosha still the only place in the state with countywide assessing?" He said he favored allowing a referendum vote to decide the issue.

The committee began discussion of possible recommendations, centered around a number of "key issues." Included were a consideration of a referendum vote to abolish the system. Currently, there is no provision in the state statutes that allows the county to get out of the system.

"There should be some basic democratic method for people to get out of what they get into," Guskin said.

Discussion centered around the possibility of the combination of a referendum and a two-thirds vote by the County Board. "The group that votes it in should be able to vote it out the same way," Guskin said.

The County Board adopted the system 10 years ago by an 18-9 vote. The Board of Review, which decides on cases in dispute between individual property owners and the assessor's office, was also discussed at length. Guskin summed up many of the negative feelings toward the board from county residents when he said that "People feel abused, and that's what we have to try and overcome."

714

# Keep countywide assessing: panel

17-15-82

By PAUL LeROSE  
Staff Writer

By a 9-2 margin, the Blue Ribbon Committee on Countywide Assessing voted Wednesday night to recommend that Kenosha retain countywide assessing, and that the county implement recommended improvements as soon as possible.

The committee members who supported retaining the system said that with proper funding and staff, support of the County Board and better qualified personnel, it is the most equitable, efficient and manageable method to handle assessing.

Speaking in favor of the countywide system, Larry Hastings, a real estate appraiser in Kenosha, said "I've heard no good persuasive evidence that we should change the system. I think by following the recommendations that we've made, the system should now be able to deliver what it has promised us."

Hastings added, "The history of blue ribbon committees has been for them to labor long and hard researching its topic, and then to have the governmental bodies promptly forget everything it recommends. I think we should strongly urge that the County Board take our report seriously. Either take it seriously, or vote the system out and be done with it."

Committee Chairman Alan Guskin, chancellor of the University of Wisconsin-Parkside, ended the discussion by professing his strong support of the countywide system.

"My own sense is that countywide assessing is the most effective system," Guskin said. "I don't think

*"I've heard no good persuasive evidence that we should change the system. I think by following the recommendations that we've made, the system should now be able to deliver what it has promised us."*

Larry Hastings  
committee member

it's been given a fair chance to this point, considering all that we've learned. Truthfully, I realize it hasn't worked very well to this point. But given all of the recommendations we've made, if they are followed, I think the system will work."

Harry Fry, a senior vice-president at Snap-On Tools Corp., also supported the system, and said he hopes the County Board will take seriously its responsibility to help the system work.

"I must admit, that early on in this process that I was in favor of more localized control (of the assessing system)," Fry said. "It had a touch of Americana to it. But now, with all the recommendations that we've made, I have to favor the countywide system."

"As for the County Board, I think it has bordered on hypocrisy to approve a system and then do almost nothing for the next 10 years to see that it will work."

The dissenting members of the committee conceded that the sys-

tem can be much improved if the committee's recommendations are taken seriously.

Fred Chubrillo, who owns a cash-crop and cattle farm in Somers, said he felt he was speaking for many farmers. "Since agriculture is one of the mainstays of Kenosha County, I have to say that the system has had a lot of problems when it has dealt with the farmers. After 10 years of problems, I cannot support such a system."

Paddock Lake insurance agent Al Paddock, said, "We've had 10 years of continuous crisis situations. At this particular time, I can't support it."

The committee opened its meeting by approving a rough draft of its specific recommendations to the County Board.

The report dealt with 10 specific areas:

**Assessor's Office Personnel and Budget Suggestions** — The Committee recommended re-writing job descriptions to better insure qualified

(continued on page 6)

175  
changed with overseeing, supervisor James Fonk said Tuesday night at the committee's meeting.

He said the minutes showed the committee reacted positively to 23 requests for personnel and 29 other requests for supportive help and addressed 13 other personnel problems.

One of the 23 requests for personnel was handled by the committee itself during the budget-making process. It referred the rest of the requests to other committees or the personnel director or the, then, county administrator.

"It wasn't within our power to directly provide manpower," said Fonk. "If there is blame for inaction — and I think there was inaction —

Countywide Assessing that was critical of the County Board and particularly the planning and zoning for not being supportive of the needs of the Assessing Department in the past.

"The (blue ribbon) committee should have researched the evidence before making comments about our not being caring," said Fonk. He said in his review of the minutes, "I could not find a single instance where a request for action by the assessor was not granted."

Part of the blue ribbon committee's report came from testimony by planning and zoning chairman Fred Schmalfeldt, who, under persistent questioning, agreed that his committee and the County

assessor's office on what to do with petitions with 6,000 signatures asking that countywide assessing be abolished, and that a Committee of the Whole meeting of the County Board be held on the matter.

The committee learned that the assessor's office is three weeks behind in setting appraisals on city property. Supervisor Appraiser Robert Baysinger said the office should still be able to meet a timetable of sending assessment notices in August.

However, because a period of time will follow for Board of Review of city 1982 assessments, the office will begin the revaluation for purposes of the 1983 assessment in Somers instead of the city as earlier

first requested in April. That put keypunching operations six to eight weeks behind. Staff has been working overtime nightly and on Saturdays the past three weeks to catch up.

The computer equipment wasn't purchased when first requested by the county executive on behalf of the department because the Finance Committee tabled the matter at its May 27th meeting because it felt it should have been consulted first.

Fonk indicated that the administrator should have been more forceful in exercising his administrative prerogatives. Fonk suggested a clarification of the committee's duties under an executive form, with specific examples, be provided at the committee's next meeting.

**Israelis**

By JULIE FLINT  
United Press International

Palestinian guerrillas repelled a push by Israeli troops backed by heavy artillery fire at Beirut's international airport, the PLO said today, and Israeli jets flew over the Lebanese capital again but did not attack.

A contingent of Israeli soldiers

In Washington, an administration spokesman said there may be 200,000 troops involved in the fighting — 100,000 on either side — and that's a fairly accurate figure.

Iran did not deny the Iraqi claim, but an Iranian military communique broadcast by Tehran Radio failed to

replied after the battlefield. The Baghdad military command, quoted by the Iraqi news agency,

## Committee favors assessing system

(Continued from page one)

support and attention has contributed directly to the problems of the assessor's office and to the personnel, toughening advancement policies, urging the County Board to allocate funds for training and to keep job positions filled, and that the assessor's office have adequate back-up personnel in case of emergencies.

**Responsibility of the County Board to the Assessor's Office** — The Committee was perhaps as hard on the performance of the County Board as it was on any aspect of the assessing system. Its recommendation read "The committee feels that the level of the support given the assessor's office by the County Board of Supervisors and appropriate committees has been inadequate in the areas of supervision, budgeting, problem identification and solving, staffing, public communication, and, in general, helping the office be successful. The committee feels, in fact, that this lack of

implementation of countywide assessing. The committee feels that the County Board and the county executive must take the primary responsibility for the success or failure of the countywide assessing system."

**Option to Discontinue Countywide Assessing** — The committee will recommend that a change in the state law be made to allow the county repeal the system in the same manner it voted it in, by a two-thirds vote of the County Board.

**Board of Review and the Public** — The Committee will recommend changes be made to allow citizens to better understand the Review Board and its policies.

**Communications and Relations with the Public** — The committee's report said "That many of the most negative aspects of the public's perception of assessing, the assessor's office, and the system of assessing result from a lack of communication with the public... The public wants to be treated fairly, courteously, and, if possible, personally."

**Farm Land** — "The committee is sympathetic to farmers who claim their assessments represent the "highest and best use" of their farm land, rather than "current use", which is farming. They claim market value, upon which assessments under state law must be made, reflects factors such as land speculation and development, lake frontage, etc., which are functions of urban development particularly common to Kenosha County, rather than their actual use of land. Some claim it discourages or prohibits continuation of the family farm. The Committee recommends a review of this situation ... by experts.

**CAMA (Computer Assisted Mass Appraisal System)** — The committee's report will state that, in short, "The CAMA system is essentially a good, beneficial and well-documented system."

**Assessment Levels and State School Aids** — The committee found no obvious penalty in state school aids to Kenosha County as a result of assessing at full value rather than at lower rates as is common in other counties, since all counties' property values, regardless of assessed rate, are equalized by the state at 100 per cent before the complex school aids formula is applied. The point will be moot after 1985 when, under current state law, all counties

must assess at full value (at least 90 per cent).

Other issues the report will address include the comparative costs of the countywide system vs. a system of more localized control. Since the state provides the county with 66 per cent of the funds needed for assessing, the committee feels there is no way that a localized system could be cheaper, unless the state cuts off the funds, which it has given no indication of doing. "Nobody has provided us with any concrete, factual evidence that assessing could be done cheaper on a local level," Guskin said.

Still, the committee feels that the assessing office must make a concerted effort to make people feel comfortable. As Guskin put it, "We have to be sensitive to people's concerns that they have lost some control of their lives."

The final report has been scheduled to be presented to the County Board on Tuesday, August 3.

Dick Ellison, who has been on the job as head of the assessing department for only a week, thinks the report will be well received.

"I am very pleased," said Ellison, who attended Wednesday's meeting along with about half a dozen assessment department personnel. "Frankly, I'm chafing at the bit to carry out the committee's recommendations."

## Fonk says board backed assessing

Minutes of the County Board's Planning and Zoning Committee since 1980 substantiate that the committee acted positively on behalf of the Assessing Department it was charged with overseeing, Supervisor James Fonk said Tuesday night at the committee's meeting.

He said the minutes showed the committee reacted positively to 23 requests for personnel and 29 other requests for supportive help and addressed 13 other personnel problems.

One of the 23 requests for personnel was handled by the committee itself during the budget-making process. It referred the rest of the requests to other committees or the personnel director or the, then, county administrator.

"It wasn't within our power to directly provide manpower," said Fonk. "If there is blame for inaction — and I think there was inaction —

it should be laid at the feet of the people these requests were referred to."

Fonk was responding to a report by the Blue Ribbon Committee on Countywide Assessing that was critical of the County Board and particularly the planning and zoning for not being supportive of the needs of the Assessing Department in the past.

"The (blue ribbon) committee should have researched the evidence before making comments about our not being caring," said Fonk. He said in his review of the minutes, "I could not find a single instance where a request for action by the assessor was not granted."

Part of the blue ribbon committee's report came from testimony by planning and zoning chairman Fred Schmalfeldt, who, under persistent questioning, agreed that his committee and the County

Board often acted in ways harmful to the assessor's office.

In a related matter, Fonk recommended that the committee seek advice from the corporation counsel's office on what to do with petitions with 6,000 signatures asking that countywide assessing be abolished, and that a Committee of the Whole meeting of the County Board be held on the matter.

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However, because a period of time will follow for Board of Review of city 1982 assessments, the office will begin the revaluation for purposes of the 1983 assessment in Somers instead of the city as earlier

planned, he said.

Work in the office was put behind when a \$12,000 piece of computer equipment wasn't ordered when first requested in April. That put keypunching operations six to eight weeks behind. Staff has been working overtime nightly and on Saturdays the past three weeks to catch up.

The computer equipment wasn't purchased when first requested by the county executive on behalf of the department because the Finance Committee tabled the matter at its May 27th meeting because it felt it should have been consulted first.

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176

# Committee to evaluate assessing fin

By BARBARA HENKEL  
Staff Writer

The work of improving assessing practices in Kenosha County will be taken up by a special County Board committee.

Meeting in special session Monday night, the board's Committee of the Whole, in a majority voice vote, established a committee made up of the county executive, the board chairman and vice chairman and two members each from the Planning and Zoning Committee and from Finance and Personnel committees.

The only dissenting voice heard was that of Supervisor Charles Huck, 18th District, a member of Planning and Zoning, who said he felt the entire committee should be represented on the special committee.

The special committee is charged with reviewing recommendations of a Blue Ribbon Committee on Countywide Assessing, reporting to the full board on what should be implemented immediately, and continuing to review and recommend implementation of the remaining recommendations.

Supervisor Wayne E. Koessl, 21st District, who made the motion, said, "I feel a special committee is one of the ways we can get the (Blue Ribbon) committee's report started

and get county assessing to the level we want it at."

The meeting Monday night was to review and discuss the Blue Ribbon Committee's recommendations with its members.

Blue Ribbon Committee Chairman Alan Guskin, chancellor of the University of Wisconsin-Parkside, summarized the committee's recommendations.

The majority of the committee recommended that countywide assessing be continued in Kenosha County, that it has significantly improved assessment practices in the county, and is fearful that the worst features of poor local assessing — inequity and inaccuracy — will return if countywide assessing is discontinued.

The minority opinion of two of the 11-member committee felt that countywide assessing has lost too much credibility, has been ineffective, cannot work as well in rural areas as in urban areas, may lose state aid and can be replaced with a system of quality local assessing, which combines some of the best features of both the former local and current countywide systems.

Supervisor Richard H. Lindgren, 15th District, pointed out a section in the Blue Ribbon Committee's 19-page report that stated that a state Bureau of Property Tax official

"told the committee that while some other individual municipalities do a good assessing job, Kenosha County is 'head and shoulders above' any other county in the quality of the overall assessment of all county municipalities."

The report stated that in a 1981 state evaluation, Kenosha County scored 99.5 percent on assessment practices, that eight of the 12 municipalities in Kenosha County were judged to have "uniformity within and between all classes of property" and four (Pleasant Prairie, Somers, Salem and Wheatland) were judged to have "reasonably close uniformity within and between classes of property."

In 1980, the report said, three of 12 municipalities were judged to have uniformity and nine to have reasonably close uniformity.

Said Lindgren, "That shows progress. That means we're going in the right direction."

A second major recommendation of the committee, Guskin said, is that state law be changed to allow counties that have adopted countywide assessing, to repeal it by a two-thirds vote of their county boards.

Supervisor Mark Wisniewski, 19th District, said he felt repeal should also be allowed by a majority vote of

the voting population in a referendum.

Guskin said the committee considered that but decided against it since Wisconsin does not provide for binding referendum questions and because members felt abolition of the system should "be by the same process used to get into the system. The issue is how do you make laws. Our system in Wisconsin is that laws are made by elective representatives, so why change that for this one issue," said Guskin.

A third major recommendation calls for the continued upgrading and training of assessors at county cost. Guskin said some members of the Assessing Department have continued to try to upgrade themselves by attending night classes and weekend seminars at their own expense.

The fourth major recommendation calls for making improved communications and relations with the public a priority, by having readily available printed material on the relationship between property taxes and assessments, having personal interaction such as informational sessions, having the staff deal with the public professionally, courteously and, whenever possible, personally, organizing the office to insure prompt and accurate response to requests for information, using the

media to inform the public of improving supportive relations with the county, city, town and village governments.

Lindgren and Supervisor E. Hollister, 23rd District, said improvement that should be soon would be to separate the office of Review from the Assessor's office. A complaint has been filed by people appealing their assessments, which is useless because of the tie between the Board of Review and the assessing office.

County Executive G. Dosemagen said steps are being taken along those lines. Board of Review for assessment appeals will meet in room down the hall from assessor's office, beginning Monday. By the time the next room assessment notices go out, Pleasant Prairie property owners will have a separate telephone line outside the assessor's office should be needed, Dosemagen said.

He said the eventual goal is to have the Board of Review move into its own office and hearing room in the present County Jail building, which is vacated in the move to the Public Safety Building, expected next month.

Also discussed Monday night was the hardship worked on fi

## County board expands group on assessing

By BARBARA HENKEL  
Staff Writer

The size of a special County Board committee to study the recommendations of a Blue Ribbon Committee on Countywide Assessing was expanded by the board Tuesday night.

The board also approved appointments to that committee and three appointments to the county's Comprehensive Board.

In other actions, the board:  
✓ Heard objections from the Senior Citizens Action Coalition to a proposal that could put public information for the Aging Department under the Social Services Department. The resolution will be acted on at the board's next meeting.

✓ Approved the transfer of \$426,814 from the general fund to pay increased premiums for health and dental insurance. Without the transfers, most departments would suffer a deficit this year.

The board, in a special session Sept. 13 as the Committee of the Whole, established a committee to make recommendations on the findings of the Blue Ribbon Committee.

The new committee was to include two members each from three committees, Planning and Zoning, Finance and Personnel.

Planning and Zoning Committee Chairman Fred Schmalfeldt, 24th District, asked that all members of the zoning committee be on the new committee. His amendment carried by a voice vote with only Supervisor Walter Johnson, 16th District, heard to vote no.

The amended committee plan was adopted by unanimous voice vote.

County Board Chairman Stanley Kerkman, 26th District, appointed himself as board chairman to the

special committee, and Supervisor Angelo Capriotti, 6th District; Supervisors Johnson and Wayne Koessl, 21st District from finance; Supervisors Charles Labanowsky, 14th District and Earl Hollister, 23rd District, from personnel, and from planning and zoning, Schmalfeldt, Charles Huck, 18th District; Francis Pitts, 13th District; James Fonk, 22nd District, and Edwin Andersen, 5th District.

By including all five members, there is a more uniform distribution of representation from all parts of the county.

Capriotti, Johnson, Labanowsky, Pitts and Andersen represent city districts. Koessl, Huck and Fonk represent areas primarily east of I-94, but outside the city. Kerkman, Hollister, and Schmalfeldt represent districts west of I-94.

Appointed to the Comprehensive Board were Supervisors Eugene Bilotti, 10th District, and Mark Wisniewski, 19th District and Bruce McCurdy, a citizen member and 30-year area businessman.

None have immediate family members working for a provider of services contracted by the Comprehensive Board.

The appointees will receive no salary but will be reimbursed for meals and mileage.

County Executive Gilbert Dosemagen refuses to pay salaries to committee members, but said Tuesday he will not deprive people of per diem and expense reimbursement usually paid others on the same committee.

Only some members of county board committees and boards receive salaries or per diems.

## Maurer to introduce assessing option bill

A bill to allow county boards to abolish countywide assessing will be introduced next session, said State Sen. John J. Maurer, D-Kenosha.

Current law authorizes the creation of a county assessor but does not provide for its abolishment.

Maurer said his bill authorizes county boards to abolish countywide assessing the same way they establish it, by an affirmative vote of 60 percent of all county board members.

"This was one of the recommendations of the Blue Ribbon Committee on Countywide Assessing, and I concur fully with its findings. If the people of Kenosha County no longer desire county assessing,

then they, through their elected county board representatives, should be able to abolish the system."

Kenosha County is the only county in the state to have countywide assessing.

The report of the Blue Ribbon Committee on Countywide Assessing recommended that the county keep the system with some modifications, such as better training of personnel. Committee Chairman U.W. Parkside Chancellor Alan Guskin said the committee did not consider abolishment by voter referendum. He said referendums are not used in Wisconsin as they are in other states. In Wisconsin counties can hold advisory referendums.

177

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9-14-82  
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County Executive Gilbert Dosemagen said steps are already being taken along those lines. The Board of Review for city assessment appeals will meet in a room down the hall from the assessor's office, beginning Monday. By the time the next round of assessment notices goes out, to Pleasant Prairie property owners, a separate telephone line outside of the assessor's office should be established, Dosemagen said.

He said the eventual goal is to have the Board of Review have its own office and hearing rooms in the present County Jail building, after it is vacated in the move to the new Public Safety Building, expected later this month.

Also discussed Monday night was the hardship worked on farmers

when their land is assessed at its "highest and best use" instead of "current use."

County Assessor Richard Ellison said assessing at highest and best use is a common assessing practice throughout the nation and is included in the state's assessing manual, which must be followed.

The practice means that farmland with frontage or location that would make it prime for residential or industrial development, is assessed higher than a similar farm in a less desirable location.

That, said Guskin, "doesn't seem equitable. But we decided it wasn't an issue for the committee to address. We decided it wasn't a new issue, that someone must have debated it at length somewhere" and that research should be examined and discussed.

The committee did recommend that the state and local government review the situation and consider agricultural assessments be based on the federal inheritance tax system which gives preference to current use.

Wisniewski was critical of making assessments based on market information from so few farm sales.

A motion was passed by a standing ovation to thank and commend the members of the Blue Ribbon Committee.

## board group ssing

special committee, and Supervisor Angelo Capriotti, 6th District; Supervisors Johnson and Wayne Koessl, 21st District from finance; Supervisors Charles Labanowsky, 14th District and Earl Hollister, 23rd District, from personnel, and from planning and zoning, Schmalfeldt, Charles Huck, 18th District; Francis Pitts, 13th District; James Fonk, 22nd District, and Edwin Andersen, 5th District.

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178

# Randall votes to drop appeal

2-25-83

By JAMES RONDE  
Staff Writer

**BASSETT** — The Randall Town Board Thursday ended an eight-year legal battle over the ramifications of countywide assessing by dropping an appeal before the Tax Appeals Commission of Wisconsin.

The resolution, adopted on advice of attorneys after a closed discussion, directs the town's legal firm, Godfrey, Pfeil & Neshek, Elkhorn, to dismiss the appeal for a review of the Kenosha County assessments for 1975-76 without cost to either party.

The town initiated the suit along with the town of Salem and the village of Silver Lake over equalization figures based on assessments established by the county assessor's office.

Silver Lake is expected to drop the appeal at its Tuesday village board meeting. Salem dropped out of the action several years ago.

The appeal was based on the contention that the switchover to 100 percent assessing in conjunction with countywide assessing was un-

fair because it was begun in the western end of the county, leaving for a time the city assessed at only 90 percent.

The towns and village contended the assessment method adversely affected their shared tax payments and state revenue sharing.

The board also held a first reading of a 14-page open records ordinance which complies with the new state statute that became effective on Jan. 1 providing the guidelines for public access to town records.

Although each elected official is responsible for maintaining his own records, the ordinance designates the town clerk as the legal custodian of all records. It sets a 20-cent charge for each photocopy requested, as well as the actual cost for reproducing other records such as those on tape, computer etc.

The question of whether to tear down the town storage shed or repair it remained unanswered Thursday as the board tabled the matter until the Mar. 10 board meeting.

Town chairman Ralph Behn said

he received a report from Elmer Scherrer, building inspector, who suggested the shed be razed in the spring and any salvagable wood be used on a future building.

Supervisor Gerald Graff asked where the town would store the water patrol boat and other town equipment until a new structure was built adding, "I think repair of the doors could give the town use of the building for another three or four years."

Behn offered to put the matter on the agenda for the April 11 annual town meeting but Graff questioned whether the board would have enough information as to the costs by that time. The board tabled the matter until March 10.

Regarding petitions, both pro and con, to further restrict the "slow, no wake" hours on Lake Benedict, Behn reported he had contact with a representative of the Bloomfield Town Board who said a joint meeting of the two boards would not be possible until after Mar. 7.

Irv Rozell questioned the board on

what happened to nearly \$200 given to the town eight to 10 years ago from proceeds of the Bassett HaHa towards creating a park in Bassett.

Rozell said despite the donation and petitions from residents, the only thing Bassett residents received was one basketball backboard installed in the town hall parking lot. "Why did the money raised for a Bassett park go to Powers Lake," Rozell asked.

Graff said to his knowledge, the town never received money from the HaHa races. Treasurer Rose Podella was directed to check the town books and report back to the board at the March 10 meeting.

In other action, the board:

✓ Announced a public hearing on the proposed comprehensive county zoning ordinance will be held at 7:30 p.m. on March 30 at Central High School.

✓ Received a request for a \$500 donation from the Twin Lakes Senior Citizens which was placed on the agenda of the annual meeting.

# Assessor wants workers to study

2-1-83

By MARY BERGIN HILL  
Staff Writer

Gateway Technical Institute will offer four real estate assessment courses next month for the County Assessor's office as well as the public.

County Assessor Richard Ellison told the Planning, Zoning and Assessing Committee Monday that he will encourage his eight appraisers and other employees to attend the classes. Ellison asked for permission to use county money to pay registration fees.

Employees will attend the training on their own time, Ellison said. Class titles will be the Real Estate Appraisal Process, Determining Land Value, Income Approach to Valuation and Land Description.

Ellison and the committee are committed to encouraging employees to expand their assessing expertise.

Supervisor James Fonk, 22nd District, asked Ellison to let the committee know exactly how many employees would be attending the programs, and determine the total cost involved.

"We should go to the bargaining unit (for the employees) and reach

some understanding...a commitment from all who agree to participate in the program" so overtime pay will not be requested at a later date, Fonk added.

Ellison said he will not require any employee to attend the GTI training sessions but will "highly recommend" it. He described course fees as nominal and said he has enough money in his office budget to pay for registrations.

Deputy Supervising Appraiser Robert Baysinger said most of the office's appraisers should want to attend the classes because each is required to complete 30 hours of extra training to obtain recertification.

Ellison said he will encourage some of his other employees to attend the classes, in hopes of improving overall office versatility. Although there are 21 non-supervisory employees under Ellison's direction, he predicted no more than 12 would register.

In addition to the GTI programs, Ellison said the eight appraisers also are participating in about two hours of weekly training to expand their appraising skills.

# County assessment bill passes Senate

5-1-83

(SP,WR) — Legislation that would enable Kenosha County to abolish the county assessment system passed its first hurdle when the Senate unanimously passed the bill and sent it to the Assembly.

The bill's sponsor, Sen. John Maurer (D-Kenosha), in response to the Blue Ribbon Task Force recommendation, introduced the bill early in the 1983-85

legislative session. Its quick Senate approval means that the bill could become law soon, thereby enabling the Kenosha County Board of Supervisors to eliminate the assessment program in Kenosha County by the same vote that it was created, Maurer noted.

The bill now goes to the Assembly where quick approval is also expected, he said.

179

# County, town officials assess countywide system

By ARLENE JENSEN  
Staff Writer

MADISON — About 50 Kenosha County residents packed an Assembly hearing room Wednesday to express their views on countywide assessing. Some came to condemn, others to praise the system.

The hearing was conducted by the Assembly's Local Affairs Committee, chaired by State Rep. Joseph Andrea, D-Kenosha, on an already-passed state Senate bill and an Assembly amendment to it.

Senate Bill 4, authored by State Sen. John Maurer, D-Kenosha, and approved by the Senate last April, would permit a county which has adopted countywide assessing to discontinue it by the same method — a 60 percent majority vote of its County Board.

All who spoke up at the hearing favored SB4's exit option for county boards.

The controversial issue, however, was a proposed amendment by State Rep. Cloyd Porter, R-Burlington, which would add another option to SB4, one which would permit an end to county assessing by referendum.

The amendment would force the issue to referendum on the strength of a petition signed by only 10 percent of the voters.

State Rep. Robert Goetsch, R-Juneau, committee member, warned of the dangers of government by referendum.

If the amendment is incorporated in an approved bill, Goetsch said, "It would be the first initiative-type legislation in Wisconsin. It looks like a wedge in the system.

"Would you demand referendums on other laws you don't like? I can see this type of legislation being applied to other situations."

Bristol Town Chairman Noel Elfering, who led a Kenosha County

contingent to Madison to support Porter's amendment, reiterated his opposition to Kenosha's countywide assessing.

"The Town of Bristol would welcome the chance to take over our own assessing," Elfering said. "Local governments could do it a lot cheaper because we would never pay the kind of wages (to assessors) that the county pays."

Somers Town Chairman Richard Lindl, who opposed the referendum option, disputed the notion that individual town assessing would be cheaper.

"We've looked at the costs and we could not do our own assessing without spending a lot more money," said Lindl.

If Kenosha County were to dump its county assessing operation, it would lose more than \$620,000 in state subsidies each year.

That didn't seem to bother Bristol

Supervisor Russell Horton, who told the Assembly committee that "we know we would lose the state financing if we get out of countywide assessing, but that is the chance that the people will have to take. I'm sure the towns, villages and the city will absorb the cost."

State Rep. Raymond Moyer, D-Rochester, another committee member, asked another opponent of county assessing, Pleasant Prairie Town Clerk Roger Prange, how he would staff a town assessing office with qualified employees.

Prange said if the county assessing office were shut down, its unemployed assessing staff "would be available."

Andrea asked Elfering if, in seeking a referendum on county assessing, he doesn't have confidence in the Kenosha County Board.

"We have very little say and little

representation," said Elfering. "All the votes are in the city."

Andrea cited population figures showing about 82 percent of the population lives within the city. Of the 27 County Board members, 18 represent the city, nine the rural districts.

County Board Chairman Stanley Kerkman, from the Town of Wheatland, testified in favor of an unamended SB4 and said that the majority of the County Board members also support it.

Kerkman noted that recommendations of a special blue ribbon committee last year, which studied Kenosha's county assessing, included a suggestion for state legislation which would put the option of exiting the system in the hands of the County Board. That commission report was approved by the County Board by a unanimous vote, Kerkman said.

Kenosha County Assessor Richard Ellison indicated he also favors the original SB4 measure "because it is right."

Many of the local residents attending the hearing, including a bus load organized by Elfering and Prange, registered their preference for Porter's amendment without addressing the committee.

Andrea said the Assembly Local Affairs Committee will vote on the amendment in two to three weeks and then send the measure on to the entire Assembly.

Andrea said he, personally, "will definitely support SB4 and consider the amendment."

The previously passed Senate bill has been languishing in the Assembly committee since it was approved about 10 months ago. Andrea said he has not received one inquiry about it until now.

State Rep. Cloyd Porter presented legislation at an Assembly committee hearing Feb. 22 that would allow a county that has a countywide assessing system to be able to vote itself out of countywide assessing. Under present law, a county board of supervisors has to vote to establish legislation. Under present law, a county board of supervisors has to vote to establish legislation. Under present law, a county board of supervisors has to vote to establish legislation.



In action. From left are: State Rep. Bob Goetsch; Noel Elfering, chairman, Town of Bristol; Russell Horton, supervisor, Town of Bristol; Porter; and Roger Prange, clerk of the Town of Pleasant Prairie. About 50 residents of Kenosha County also were in Madison that day in support of this legislation.

# Kenoshans pack hearing on countywide assessing

By JIM PUGH  
Staff Writer

MADISON — County residents turned out in force Thursday to support a bill that would allow a method by which Kenosha could abolish its countywide property tax assessing system.

Countywide assessing systems are promoted under state law, but there is no provision to return to individual town and city assessing departments. Kenosha is the only county in the state to adopt the countywide system.

Forty-two residents of Bristol, Somers and Pleasant Prairie appeared before the Senate Urban Affairs, Utilities and Elections Committee. The size of the crowd forced the committee to move to a larger hearing room.

The bill — sponsored in the Senate by Sen. Joseph Andrea, D-Kenosha, and in the Assembly by Rep. Cloyd Porter, R-Burlington, Rep. John Antaramian, D-Kenosha, and Peter Barca, D-Kenosha — would allow counties to abolish countywide assessing after five years by either a 60 percent vote of the county board or by voter referendum.

This is the third consecutive

session the bill has been introduced. Last time the bill died in committee. Andrea said he may have the votes to get it out of committee and before the full Senate when the Legislature convenes next month.

"It is only fair that a county be allowed to return to its former assessing system if it has decided the new way just isn't working out," Andrea told the committee.

"All that this bill is asking, all that we're asking," Andrea said, "is the right to decide for ourselves whether to continue countywide assessing."

County Assessor Richard E. Ellison, said he favors allowing the County Board to dissolve the county assessing system but is opposed to putting the issue before voters. He said his testimony was as a resident of Pleasant Prairie, not as county assessor.

"There should be a means by which a county could extract itself from the system once they are into it if they so desire. And the means should be the same means by which they adopted countywide assessing, and that is

by the instrument of the county board."

County Executive Gilbert Dosemagen sent a letter to the committee stating:

"We strongly endorse the provisions repealing countywide assessing in the same manner in which we entered; that is by a 60 percent vote of the County Board. We do not agree in any manner, shape or form with the provisions for a referendum."

Four speakers were selected by Andrea to represent the 42 Kenosha county residents.

Russell Horton, a Bristol town supervisor, told the committee the county assessing system was adopted in August 1972 by a very narrow margin. He said city supervisors supported the system, while county supervisors were opposed.

"Needless to say the county assessing system has been an issue and a point of controversy since its enactment and perhaps that is why no other county in the state has adopted the county system," Horton said.

Noel Elfering, Bristol town chairman, testified in favor of

the bill, especially the referendum provision.

"We don't like the way (the system) was first adopted. It wasn't fair at all because most of the people that are on the county board in Kenosha County are from the city," Elfering said. "They rammed it down our throats."

Of the 27 county supervisors, 17 represent districts in the city. When countywide assessing was adopted 13 years ago, the vote was 18 to 9, with all city supervisors in favor of the system. (In 1972 there were 18 city supervisors.)

Leslie Halladay, a Bristol farmer, said he also supports the referendum because city supervisors control the County Board.

Pleasant Prairie Town Chairman Don Wruck said he supports the referendum because city supervisors control the County Board.

Somers Town Chairman Richard Lindl said he supports the bill, but has reservations about the referendum provision.

Only the county board should be able to eliminate the system, Lindl said. "The will of the people can be heard (through the county board) and if the board doesn't hear them, the people can vote that board out."

Countywide assessing is subsidized by the state as an inducement for counties to adopt the system. Without a countywide system, there is no state aid for assessing costs.

In 1983, the state paid \$595,163, or 66 percent, of Kenosha County's \$897,857 assessing department budget. Through the years the state's share of the costs has been declining. In 1973, state funds paid for 85 percent of the county's assessing expenses.

2-15-85

parent two-week crime spree of shootings and robberies in eight states, authorities said today.

Police said the three men and one woman on Wednesday killed three people and robbed a restaurant along a 100-mile stretch near the Nebraska border. A police roadblock forced them to

possibility that the suspects committed armed robberies in Michigan, where three of them lived, and later in Arkansas, Florida, Georgia, Louisiana, Oklahoma, Texas and Kansas.

Being held at the Colby jail are Lisa J. Dunn, 19, of Traverse City, Mich., and James C.

of Suttons Bay, Mich.

County Attorney Perry Murray said the suspects would be charged this afternoon with murder, attempted murder and aggravated robbery.

Authorities believe the crime spree started Jan. 27 in Copemish, Mich., with the rob-

bery.

The Kansas phase of the spree began at a Stuckey's restaurant in Grainfield, Kan. It was robbed Wednesday afternoon and the manager, Larry McFarland, was shot and killed.

A short time later, the suspects' car was pulled over by Thomas County undersheriff.

2 15 85  
**Postage up  
2¢ Sunday**

WASHINGTON (UPI) — First class stamps go up from 20 cents to 22 cents Sunday, safely after the Valentine's Day mail crush, a spokesman for the U.S. Postal Service said Friday.

Bob Hoobing, media relations officer, said postal workers throughout the nation have been pulling double duty this week to handle Valentine's Day cards and gifts, as well as to dole out the new stamps.

"Usually there is a standard increase (in business) before a rate increase and an increase in mail volume," Hoobing said. "That's perfectly understandable."

First class rates go up 2 cents Sunday but regular mail delivery will be delayed until Tuesday because Monday is observed as Washington's Birthday in some states and Presidents' Day in others.

Other new rates include \$10.75 for express mail and overnight delivery, \$2.95 for special delivery, 14 cents for post card, 18 cents for regular pre-sorted first-class carrier rates and 17 cents for carrier route pre-sorted first-class mail.



United Press International photo

Artificial heart patient William J. Schroeder celebrated his 53rd birthday as well as Valentine's Day with his family Thursday in his room at Humana's Audubon Hospital. Daughter, Cheryl, left, presented him with a birthday cake specially prepared for him by the hospital dietary staff. Other are from left, Betty, Rosemary

**Schroeder celebrates  
birthday/Valentine's**

**Today's**

NATIONAL WEATHER SERVICE

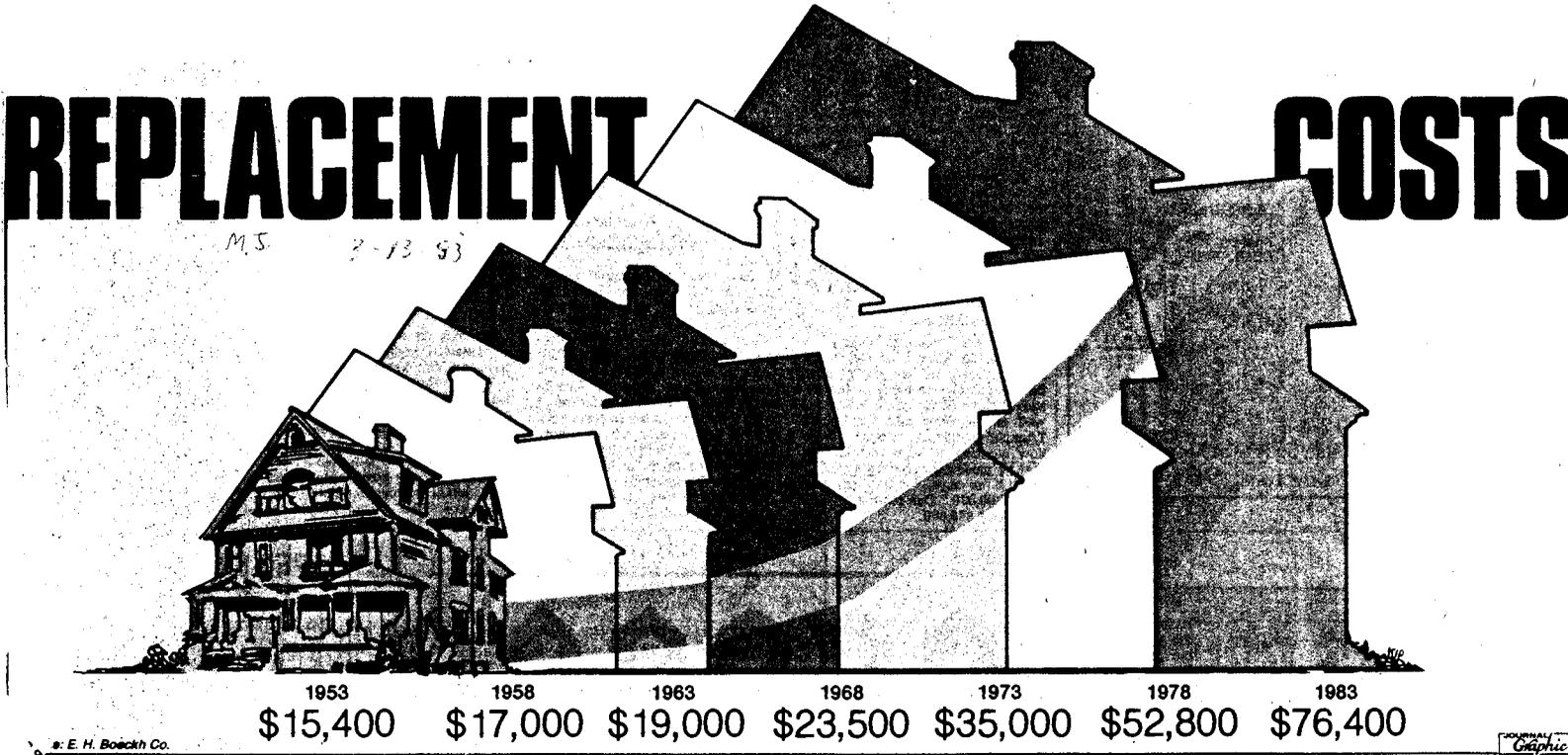


18/2

# REPLACEMENT

# COSTS

M.S. 7-13-93



## Countywide assessing ... victory for fairness

2-2-87  
Last Thursday Governor Tommy G. Thompson stated that he would not veto the state's \$590,000 payment enabling Kenosha County to thereby continue countywide assessing.

Senator Joseph Andrea and Governor Thompson, among others, deserve credit for the retention of the existing taxing system.

County Assessor Richard E. Ellison estimated that taxes on a \$50,000 home would have increased \$10.50 next year if the reimbursement provision was removed from the state budget. The increase would have been in addition to any other tax hikes that may come next year.

Other estimates indicate that over a three-year period the cost to the taxpayer might increase by 5 percent.

On Friday, Governor Thompson vetoed an amendment to countywide assessing that was passed by the Legislature this summer. The amendment would change the percentage of votes needed for a county board to approve or discontinue countywide assessing from the 60 percent requirement to 51 percent.

The governor vetoed the amendment because he is opposed to countywide assessing and doesn't want to encourage county boards to approve the system at state expense. Were the 51 percent retained, it would be easier for the Kenosha County Board to revert to the former system of assessing which placed the process in the hands of town boards and villages.

Of Wisconsin's 72 counties, Kenosha is the only one that has countywide assessing. However, about two-thirds of the states have some means of evaluating real estate on a countywide basis.

Under the old system, some towns and villages in Kenosha County had been assessed at less than 20 percent of market value, others around 50 percent, while the city varied from 60 to 80 percent. Individual towns and villages are understandably reluctant to give up their local authority and autonomy. Moreover, local assessors face the prospect of losing their jobs.

But the present countywide system offers compelling credentials. As Mr. Ellison recently pointed out, by assessing at 100 percent of market value, the taxpayers know what their property is worth without having to compute the percentage of market value. Moreover, everyone is treated equally and on the same appraisal basis. In addition, the assessors are state-certified professional appraisers who participate in approved continuing education courses. Under countywide assessing, the appeals process is more thor-

ough and professional.

"The system is not perfect and there will probably always be complaints," Mr. Ellison notes. "Special interest groups feel that their properties shouldn't be taxed at the same rate as others. For example, benevolent institutions plead for more exemptions, industry had their machinery exempted, merchants, manufacturers and farmers had their inventories and livestock exempted while the home owners feel they are shouldering more and more of the tax burden. But that's a matter for the legislative and executive branches of government to determine, not the county assessor."

Countywide assessing is cost efficient, free of cronyism and uniform in its treatment.

To be sure, officials in the rural areas do not necessarily agree with these assertions. They feel that inequity obtains and that the system was foisted upon them since 17 of the county supervisors represent urban interests while only 10 are oriented to rural concerns. Thus 63 percent of the vote is urban directed and inclined to favor a countywide program to balance the usually lower values beyond the city.

For this reason some town officials have favored a referendum as the means of reverting to the previous system.

\* \* \*  
The current annual cost of operating the assessor's office comes to about \$1 million. Almost 60 percent of that figure will be paid by the state. Without this support, in the city alone, a new department consisting of at least 12 people consuming a \$500,000 budget would be required.

In addition, each of the towns and villages would be compelled to establish an assessing department.

It is an interesting paradox that the state was prepared to provide funds for countywide assessing as an inducement to the counties to adopt this program. Yet, a few weeks ago the prospect of its continuance by the state was in jeopardy.

Nor can we forget the difficulties encountered in implementing this program almost 15 years ago. One might say that a few arguments surfaced.

"We have what I believe is one of the best and most accurate assessing departments in the state and it got that way because the state and county have had a partnership for 15 years," County Executive John Collins observed.

We owe Governor Thompson and Senator Andrea a debt of gratitude. Fairness and efficiency in the assessment process continues to prevail.

# State plan: End assessing funds

3-16-87  
By DAVE BACKMANN  
Staff Writer

County property taxes would increase 5 percent during the next three years if the Legislature approves a plan by Gov. Tommy Thompson to phase out state reimbursement for the countywide assessing system.

Kenosha County is the only one of the state's 72 counties with the system. Countywide assessing means that one unit of local government, the county, is responsible for assessing the value of property. In other counties, cities, towns and villages individually make assessments.

It costs about \$1 million annually to operate the Assessor's Office. The state pays about \$562,000 of that expense.

If Thompson's plan is OK'd, county taxpayers would pay the entire cost.

County Executive John Collins said this morning he is calling on Kenosha's state legislators to lobby against the governor's proposal.

Sen. Joseph Andrea, D-Kenosha, today said he will introduce an amendment to Thompson's pending 1988-1989 budget as soon as possible that would eliminate the governor's plan to cut the reimbursement. Andrea is a member of the Joint Finance Committee, which is reviewing Thompson's budget proposal.

Both Andrea and Collins were

not optimistic about their chances. "This will be one of the toughest fights of my political career," Andrea said.

"Kenosha County is the only one with countywide assessing. It's one against 71. The odds are going to be tough."

Andrea said it will be difficult for him to gain support because "countywide assessing is not a motherhood issue. It's not something you stand up for."

Kenosha County entered countywide assessing as a pilot project in 1974. Wisconsin Department of Revenue officials have, over the years, consistently praised the system for its fairness and accuracy.

Collins said no other counties adopted the system because of "political resistance from municipalities which desire to do their own assessing on a local level."

Thompson's plan would trim state reimbursement to Kenosha County by \$200,000 in 1988, \$400,000 in 1989 and totally eliminate it by 1990.

The governor's plan also would allow the county to discontinue countywide assessing if 60 percent of the County Board's 27 members voted to do so. Presently, state law does not give the county a way of repealing the system.

"The total cost of assessing would not go down (under Thompson's plan)," Collins said.

"The property assessments on individual homes would not go down because they are done by state rules.

"However, the local cost would double and the service would not be as good. This is an example of state government balancing its books by reducing support for local services and passing the costs on to the local property taxpayer ...

"If the Legislature cannot be convinced to continue the support of the countywide assessing system, the county will be faced with the dilemma of either shifting the responsibility of property assessing back on the city, towns and villages or increasing local property taxes by 5 percent over the next three years, the same period of time which the taxpayers groups have asked us to reduce taxes by approximately the same amount of money."

Collins said based on discussions with Mayor John Bilotti, if the responsibility of assessing was returned to the city, the city would have to create a new department with at least 12 employees and a \$500,000 annual budget.

"Likewise, each of the towns and villages would be required to establish an assessing department and either staff it or contract with a private assessment agency or a combination of both," Collins said.

184

# County assessing system to get committee study

## Seek county assessing alternative

By BARBARA HENKEL  
Staff Writer

A special committee to study countywide assessing was approved by the County Board Tuesday night.

The board approved a report by County Board Chairman Ronald Frederick establishing a "Blue Ribbon Committee on Assessment Practices in Kenosha County," with University of Wisconsin-Parkside Chancellor Dr. Alan Guskin as chairman.

Frederick said after the meeting he proposed the committee in response to requests by supervisors and the public.

Frederick told board members, "I'm not trying to diffuse any criticism of the system. We've heard a lot of criticism, but haven't seen any documentation" to determine what is wrong and what can be done to correct it.

Frederick said after the meeting that he chose Guskin to head the group because, "he's qualified and well-respected in the community. He has available probably the greatest research resources. I don't think you could find a more qualified person."

Frederick said he hoped to have the rest of the committee appointed in time for a report to the board at its second meeting in February. Frederick's printed report to the board suggested a final committee report be submitted to the board by mid-summer.

No representatives of government

tal bodies affected by the assessment system will be appointed to the committee, although the opinions and concerns of each municipality in the county will be sought, the report said.

"The Committee will reflect the dispassionate views of those who have made no prejudgments relative to the system," Frederick said in his report.

Deleted from Frederick's report, at the request of Supervisor Earl Hollister, 24th District, was a statement that the board may ask the Legislature to not act on any pending assessment legislation until after the committee's work is completed. Frederick said he didn't oppose deleting it.

In other action, the board:

- Approved a pay increase for court bailiffs, from \$30 to \$40 a day on days worked, retroactive to July 1, 1981. The bailiffs haven't had a raise in five years.

- Approved rezoning 21 acres of agricultural land to commercial on the west frontage road of I-94, south of Highway 50, to make room for a 120,000-square-foot retail outlet mall of about 25 stores. Gary Maher, president of Factory Outlet World, Inc., Milwaukee, said the mall is about 70 percent leased now, and expected to be entirely leased by the time it opens in August 1982. He wouldn't reveal names of potential tenants, but a similar mall in West Bend, Wis. has such stores as Ambrosia Chocolate, the Paper Fac-

tory, Svoboda Industries and the Knit Pikker.

### Artist's sketch of mall

page 6

- Heard Supervisor George Hanson, chairman of the board's Personnel Committee, report that the county and its five AFSCME unions, representing the majority of represented county employees, reached impasse Jan. 7 in current contract negotiations. A mediator is being sought by the two sides.

- Heard Supervisor Mark Wisniewski, 20th District, say, "As a rural supervisor I want to commend the county Highway Department ... for the excellent job they've done the past two weeks under blowing snow conditions ... in cleaning our roads."

Guskin, interviewed by telephone after the meeting, said about the countywide assessing issue, "I'm generally aware of the issues, from what I read in the Kenosha News. I'm surely not as knowledgeable as I will be afterwards. I gather it is a controversial and volatile issue...and it is important to find a fair solution everyone will agree to, which I've been told will be difficult."

"I feel I was asked because I am neutral. I don't have a preformed opinion. Being a neutral and dispassionate party is very impor-

tant," said Guskin.

He said use of the university's resources "is consistent with work we've been doing to help the community. It isn't a departure; it's an extension."

According to Frederick's report: "The Committee should ...

- ✓ review practices in counties which still use the local assessing methods...

- ✓ review the role of the (state) Department of Revenue in the assessment practices. (and)

- ✓ study the impact of state equalized valuation on the assessment system."

Further, the report should:

- ✓ recommend whether continuation of countywide assessing or alternatives such as returning the assessment function to local control;

- ✓ address the matter of equity and seek recommended practices which will insure the greatest degree of equity among real estate parcels in the county;

- ✓ evaluate management methods used in the county assessor's office;

- ✓ make recommendations to improve the credibility of the assessment system among the public and

- ✓ review the relationship between the county assessor's office and the state Department of Revenue and the county Board of Review.

Frederick's report was supported by a voice vote of the 21 members present. There are 27 supervisors.

## Members sought for assessing panel

County officials and the chairman of the recently formed Blue Ribbon Committee on Assessment Practices in Kenosha County met for the first time Thursday.

County Board Chairman Ronald Frederick said most of Thursday afternoon was spent in meeting with Dr. Alan Guskin, chancellor of the University of Wisconsin-Parkside.

On Jan. 19 Frederick recommended to the County Board the creation of the committee and that Guskin be named chairman. The board concurred.

Frederick said discussion Thursday covered aspects to be included by the committee in its study, and learning how the study will be done.

"I feel we will get a good, comprehensive study," said Frederick. "We want a report, we want a critical report, if necessary."

Frederick said he is seeking to appoint to the committee persons with no pre-conceived opinions about the county's current assessing practices. He said he is seeking representation from various segments of the county, such as rural and urban, management and labor.

Persons interested in being appointed should write Frederick, in care of the Courthouse, 912 58th St. Include a statement as to why you would be an asset to the committee, said Frederick.

# Town, village officials air anti-county assessing plan

By JAMES ROHDE  
Staff Writer

BRISTOL — Representatives from Kenosha County's towns and villages agreed Monday to apply pressure to state Sen. John Maurer and State Rep. Mary K. Wagner for a commitment regarding countywide assessing.

The meeting, called by Bristol businessman-farmer Russell Mott, was to urge local officials to contact their representatives for a commitment in writing as to their feelings toward abolishing the state's only countywide assessing system.

"We want to know if they are with us or against us in our fight for legislation to abolish countywide assessing," Mott said. "If they support us, we want action, not lip-service."

Mott produced copies of Senate Bill 710, introduced by Maurer, and two proposed amendments by State Representative Joseph Andrea, all providing the necessary legislation to permit counties with countywide assessing to drop the system.

He said Maurer's bill limited the withdrawal from countywide assessing to a 60 percent vote of the entire membership of the county board.

The bill, which was introduced Jan. 13 and referred to the Committee on State and Local Affairs and Taxation, was described by Mott as "the nicest case of pigeon-holing a bill in the state."

"He told you people during the meeting at Central High School that he would introduce the necessary legislation. Well he did, but it had no co-signers and was placed in a committee where it will stay," Mott said.

Andrea's proposed amendments included one similar to Maurer's and a second which would enable the abolishment of

countywide assessing either by a 60 percent vote of the county board or a vote of the people on a referendum petitioned by 20 percent of the electors who voted in the previous gubernatorial election.

"Andrea said he would draft any legislation the people want," Mott said. "He indicated State Representative Eugene Dorff would co-sign the bill, but unless we get the support from Maurer and Wagner, there is little chance the bill will get through the Legislature."

"Joe Andrea is 100 percent behind us in getting rid of countywide assessing," Mott said.

Bristol Town Chairman Noel Elfering said he met Monday with Mayor John D. Bilotti, who indicated city residents are also against countywide assessing.

"People in the city fail to realize they have representation on the County Board. They think the County Board only represents people outside the city," Elfering said. "That is why we have to schedule a public meeting in the city so they know who to apply pressure to on at the County Board level."

Mott urged town and village representatives to start investigating alternatives to countywide assessing in order to be prepared in the event the law is changed.

He said they must begin thinking about hiring or electing qualified assessors, discussing salaries, and figuring where to locate them once the law is changed.

"We've got to be 100 percent ready to take over local assessing once we get the law changed and countywide assessing abolished," Mott said.

Following Monday's meeting, many members of the town and village boards indicated they will produce resolutions urging Maurer and Wagner to take an active role in supporting Andrea's amendment.

185

## Andrea clarifies stand on abolishing county assessing

State Representative Joseph Andrea, 64th District, quoted earlier this week as being "100 percent behind a group trying to abolish countywide assessing," today issued a statement clarifying his position.

"I have never stated to anyone that I am 100 percent opposed to countywide assessing," Andrea said. "I believe the concept of countywide assessing is good and can provide for fair and equitable assessments throughout the county."

Andrea admitted there have been problems with Kenosha County's assessment system, in particular shortcomings in the top administrative positions of the system during the past few years. He said this is not intended to reflect on the performance of Steven Schwaiko, acting assessor.

Andrea was quoted earlier this week by Russell Mott, Bristol businessman/farmer, during a meeting of town and village officials opposing countywide assessing.

Andrea said he plans to formally introduce legislation within the next week which would authorize counties to "uncreate" countywide assessing systems either by a vote of the county board or the citizens of the county.

Andrea first drafted a bill last year which would make it possible to abolish countywide assessing by a 60 percent vote of the entire county board or by referendum petitioned

by 20 percent of the electors voting in the last gubernatorial election.

A second bill was drafted this year limiting the power to abolish countywide assessing only to the 60 percent vote of the entire county board.

In a letter to Wayne Koesel, chairman of the county board's legislative committee dated Jan. 14, 1982, Andrea said: "I will await your input, particularly with regard to the two bill drafts. I urge you to look at the entire issue and consider its impact on the taxpayers of Kenosha."

In a letter dated Feb. 3 clarifying his statement on countywide assessing, Andrea said he intends to introduce legislation giving either group the right to abolish the system.

"Citizens and governmental units already have the authority to uncreate similar positions and systems including the county executive position, mayor-council form of government and the unified school district," Andrea said.

Under Andrea's original draft, if the countywide assessing system is voted out by either group, the county assessor remains in office to complete the current year's assessment before being abolished on Jan. 1 of the following year.

After that, a local assessor would either be elected by the people or appointed by the municipal governmental body.

## Deadline set for objection filing

Objections on the recent reassessment of land and buildings in Kenosha County may be filed until 5 p.m. Friday, Feb. 12, at Room 8 of the Kenosha County Courthouse, 912 56th St.

Alderman Gerald Bellow, 17th District, is coordinating a movement by protestors to form a group to hire a private appraiser and an attorney to help people present objections to the Board of Review of Assessments. Bellow said those interested in joining the protest group should contact him at 658-4210 after 5 p.m.

The Feb. 12 deadline for filing objections is based upon a deadline of five days after the board

begins, said Steven Schwaiko, acting county assessor.

A form is available at the courthouse for the protests.

Bellow wanted to gather 100 people who would each contribute \$100 for appraisals and attorney's fees. He said Kenosha attorney Walter Stern had been contacted to handle the matter. So far, only 30 people have joined.

The board of review will begin its sessions from 8:30 a.m. to 4:30 p.m. beginning Monday, Feb. 8, at the County Courthouse mezzanine room.

### 'At the mercy of the assessor'

## Eighty property owners meet to air grievances

By DAVE ENGELS  
Staff Writer

A group of 80 private city property owners Thursday night began exploring ways to get changes made in the county reassessment process they termed "unfair."

Residents listened as Alderman Gerald Bellow and others offered hints on how property owners can protest their reassessment figures through the county's Board of Review and the assessor's office.

Bellow is one of the coordinators of the Kenosha Property Taxpayers

Protest Association.

The group plans to hire an attorney and appraiser to help residents plan protests to the county.

A sign-up sheet for those interested in joining the formal protest was passed around the meeting room at the city's Southwest Library.

One man said the land values were raised "ridiculously" and his land reassessment more than doubled the value from two years before.

"They are using 1978 and 1979

sales figures as something to base the assessments on. That is wrong," said another man.

Said another, "When no homes in your neighborhood have been sold, you are at the mercy of the assessor and his computer."

Property owners at the meeting were not asked to identify themselves or give their addresses.

Bellow told the group that protesting a reassessment figure means the owner has to provide the Board of Review with sound evidence of an appraising error. He urged residents

to use real estate guidelines and records, public records available for review in the assessor's office, or employ an expert in the appraising or real estate field to help argue cases.

Several residents said they have already been to the open house and the assessor's office and, as one man put it, he "didn't get the time of day." A man who said he got some measure of satisfaction from his protest told the group that persistence pays off.

Bellow said another tool property

owners can use is providing evidence of problems affecting entire neighborhood — that could negatively impact property values. As Bellow mentioned industrial and public works deterioration. One man said, "Because the system is so complicated, you do detective work and take your own case. It's an adversarial relationship (with the Board of Review)."

Bellow said one drastic measure the group's protest could

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owners can use is pointing to evidence of problems affecting an entire neighborhood — problems that could negatively impact on property values. As examples, Bellow mentioned industrial odors and public works deterioration.

One man said, "Because the system is so complicated, you have to do detective work and build your own case. It's an adversary relationship (with the Board of Review)."

Bellow said one drastic result of the group's protest could be a class

action suit against the county.

Residents can also attack assessing problems on their own, Bellow said, but the expense would be greater than that for joining the KPTPA movement.

Bellow is planning to gather 100 people who would each contribute \$100 for appraiser's and attorney's fees. Kenosha attorney Walter Stern has agreed to handle the group's protest.

Today is the last day city residents could file for a hearing with the Board of Review.

# Plan forum on countywide assessing

By DAVE ENGELS  
Staff Writer

A public forum on countywide assessing, "Let the People Speak," will be held Wednesday, Feb. 17 under the co-sponsorship of Mayor John Bilotti and Bristol Town Chairman Noel Elfering.

The forum, to be held at the Reuther High School auditorium, 58th Street and Sheridan Road, is open to the public and government officials who want to express their views.

Legislation is pending which would permit abolishing countywide assessing by vote of the County board or by referendum. The County Board has also established a blue-ribbon committee headed by UW-Parkside Chancellor Alan Guskin to probe the merits of countywide assessing.

Bilotti noted the 1981 reassessment caused reactions ranging from a call for abolition to modification.

Elfering said Thursday, "A lot of people have been crucifying the mayor and me and we had nothing to do with it. The County Board adopted the system and put it into effect."

Elfering said, "As far as I'm concerned, this assessing can be done away with. The mayor wants to see if it's workable."

Said Bilotti, "There is a difference of approach but we are looking at the problem in the spirit of cooperation."

The mayor said, "We're not interested in name calling, just reaction to the reassessment. Comments from the public at the forum will be forwarded to the Guskin committee. Bilotti said.

"I don't think the city people got

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did it."

Russell Horton, Bristol town supervisor, said legislative changes in the countywide system are supported by the Wisconsin Towns Association.

"We're not opposed to 100 percent valuation. We're just opposed to the mistakes made in the assessor's office," said Horton.

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WISCONSIN TAXPAYERS LEAGUE  
POST OFFICE BOX 892  
TWIN LAKES, WISCONSIN 53181

Fellow Citizens:

For approximately 3 months now, there has been a great deal of discussion about, and gathering of petitions to somehow lower our taxes. It seems that the blame for our terrible taxes is being placed on our countywide system of assessment. And how bad is the tax situation? S.K. wrote us that he (or she) just bought a house out here last October for \$39,000 and Mr. Baysington immediately assessed it at \$59,000. Now he is supposed to assess at market value and if a house sells in today's market for \$39,000, that must be the market value. As an even more glaring example, a farmer who proudly holds the original land grant for his farm, which has passed many generations in the same family, stated at a recent town meeting that this year his taxes went up 72 percent. He also said that there is no way that he can see that he can continue to farm.

We said 6 months ago that things will get worse and eventually, there will be a taxpayers revolt. Americans are funny that way. They will put up with injustice just so long and then, look out. What's happening?

Well, that federal money has been cut off. Still Madison is determined to act as though nothing has changed. And it hasn't. One out of five persons in Wisconsin is on welfare; we now have thousands of families in which, for three generations, no one has worked. One out of 12 are on the public payroll. We live in the most socialistic and highly taxed state in the United States. So now that President Reagan has cut off the free ride, someone else is picking up the tab. And that someone is you, and your neighbor. And it isn't going to change unless we make it change. Here are some points to remember:

1. Even if the countywide assessment system is changed, it won't make a penny's difference in your tax bill. Logic and common sense will tell you that.

2. Don't count on your state senator, Mr. John Maurer, to even consider introduction of any laws in the state Senate. He is too busy running for the job of county executive. The election is set for April. Until then you don't even have a man in the state Senate for practical reasons.

3. Don't count on Mary K. Wagner either. She has been going to law school, full-time for the past 2 years on your money. Now law school is a full-time job. Ask any lawyer. She ought to give back her pay for the last 2 years.

4. Governor Dreyfus is an even better example. He has been on the public payroll all of his life. He appointed an architectural firm in Madison to design the new state prison at Portage. Prison cost: \$65 million. Architect fee: \$7 million. Says the plans cost that much. Heck. He could have gotten free plans from the U.S. Bureau of Prisons. Says that soil structure must be studied. Aren't there any architects in Portage who know more about their soils than somebody in a firm in Madison? He also, as his first official act, approved a super-highway from Madison to his home in Stevens Point. Remember that when you ruin your kidneys on Hwy. 50 and read about the accidents that happen there every week. He nixed any improvement in Kenosha County. Seems there are too many Democrats in Kenosha.

Somebody once said that everybody wants to go to heaven but nobody wants to die. We don't think so. We've got to put a lid on real estate taxes. The older generation in their little house on a fixed income has been destroyed. Now, the farmers are being crucified. Let's get the show on the road. We've put a kit together that will tell you how to do it. All peaceable and according to law. If you're ready, write us, send \$1 in stamps and start telling your friends ALL OVER THE STATE. Because every county in the state will have to get behind us. They will, because our grief is not unique unto us. We are all in the same boat.

Please withhold my name

## Assessing petitions available

Anti-countywide assessing petitions are still available for persons wishing to circulate the papers. Bristol Town Chairman Noel

## Assessment panel members named

By BARBARA HENKEL  
Staff Writer

A farmer, a real estate agent, a bank president and a union official are among the 10 persons appointed this week to the Blue Ribbon Committee on Assessment Practices in Kenosha County.

The committee was called for in mid-January by County Board Chairman Ronald Frederick, with approval of the board. University of Wisconsin-Parkside Chancellor Dr. Alan Guskin was named committee chairman.

"Now that the committee has its charge," Frederick said, "It's hands off, as far as we're concerned. They're on their own. Let them call it as they see it."

Frederick said the committee will study countywide assessing to determine what is wrong and what can be done to correct it. A report is expected by mid-summer.

Approved by the board Tuesday night are the appointments of:

— Lawrence Hastings, 5609 Sixth Ave., member Society of Real Estate Appraisers, Realtor and insurance agent.

— Mary Schumacher, 1924 38th St., junior high school teacher, member of the League of Women Voters and civic organizations.

— Robert Wirch, 3007 Springbrook Road, vice president of Steelworkers Local 8322, member of the AFL-CIO Executive Board.

— Harry Fry, 2801 89th St., vice president of Snaa-on Tools Corp.

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— Al Paddock, 24740 Highway 50, former local government official and present insurance agent.

— Ronald Naegeli, 2106 63rd Court, certified public accountant, president of Kenosha County United Way.

— Donald Waswrick, 1018 57th St., active in United Auto Workers Local 72.

## Countywide assessing forum tonight

"A Forum on Countywide Assessing — Let the People Speak" is scheduled at tonight at Reuther High Auditorium, Sheridan Road, 58th Street.

Interested citizens, town and county, will be given opportunity to air their views on the issue of countywide assessing.

The forum is under sponsorship of Mayor John Bilotti and Bristol Town Chairman Noel Elfering.

188

# Forum on countywide assessing issue

Bilotti noted the 1981 reassessment caused reactions ranging from a call for abolition to modification. Elfering said Thursday, "A lot of people have been crucifying the mayor and me and we had nothing to do with it. The County Board adopted the system and put it into effect."

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did it."

Russell Horton, Bristol town supervisor, said legislative changes in the countywide system are supported by the Wisconsin Towns Association.

"We're not opposed to 100 percent valuation. We're just opposed to the mistakes made in the assessor's office," said Horton.

In response to Elfering, Acting County Assessor Steven Schwaiko said, "With the small staff and problems I had, I think we did the best we could. We had retirements, sickness, and the county assessor (Richard Schillewe) resigned. When you have those kinds of problems, sure you're going to make mistakes.

Schwaiko continued, "I still think it's a good system if they give us a chance to spot the problems. But people complain that their tax bills are too high. I agree they're too high, but taxes and values are two different things."

The acting assessor said he has no objection to a forum. "I hope the criticism is constructive rather than destructive."

County Board Chairman Ronald Frederick said the forum will help, though he expects the blue-ribbon panel to do much the same thing. The panel will be holding hearings on assessment problems during the coming year, Frederick said.

At the press conference, Elfering said he has doubts that the special county panel will be a "true representation" of Kenosha property owners. "It seems that some committees become slanted..."

Frederick answered, "When they see the make-up of the committee, we won't hear that criticism. We're not trying to hide anything. That's why we formed the committee."

Bilotti said those wishing to speak at the forum will be asked to give their names and addresses. However, those who refuse will still be allowed to speak.

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The forum is under the joint sponsorship of Mayor John D. Bilotti and Bristol Town Chairman Noel Elfering.

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Anti-countywide assessing petitions are still available for persons wishing to circulate the papers. Bristol Town Chairman Noel

Elfering said the petitions may be picked up at the Bristol Town Hall or at the office of Mayor John D. Bilotti in Kenosha.

189



Property owners hear opening remarks at Wednesday's assessing forum. Kenosha News photo

## Forum on assessing system

# Property owners air gripes

By DAVE ENGELS  
Staff Writer

Some 125 property owners voiced their complaints about the countywide assessing system at a Wednesday night forum, and mixed some humor with their frustration.

Nineteen speakers went to the microphone at Reuther High School auditorium during the "Let the People Speak" forum co-sponsored by Mayor John Bilotti and Bristol Town Chairman Noel Elfering.

A transcript of the remarks will be sent to the county's blue-ribbon committee investigating countywide assessing. The panel, established last month, is chaired by UW-Parkside Chancellor Alan Guskin.

Robert Bollow, 828 64th St., said he didn't get much encouragement on visiting the county assessor's office to lodge a complaint. He found the square footage of his property was incorrectly listed.

"Not one house in my block was visited by an assessor," Bollow said. "It's not the assessor's office. It's a guesser's office."

Richard Covelli, 5217 41st Ave., was equally livid about the 1,000 percent increase in assessment he received for seven acres he owns near Interstate 94. Turning back and forth between the stage and the audience, Covelli said, "I get increases every time around. My neighbors' (assessments) are increasing too. It reminds me of what the car salesman up north says 'Who do ya know wants to buy a house?'"

The audience, made up largely of senior citizens, responded with laughter and applause.

Another speaker said the assessing system, by reason of its duration and administration, is a complete travesty.

"Ten years is a long time to endure an injustice like this," said Gene Malone, 7417 Fifth Ave. "It is an excellent example of unfairness in taxation... a model of confusion... I say we should abandon this ignoble experiment."

Lynn E. Griffin, a farmer on Highway E in Somers, said the assessments on his land have increased beyond the point of making

any sense. "How can we afford this year after year? I'm not here to say modify the system. I say let's get rid of it."

Similar sentiment was offered by Kurt Ziegler, 9205 First Ave., who said his overpriced assessment will cost him three months of Social Security checks.

"One way to change this is to have the state Legislature correct its grave error... of allowing a county to vote in this system, but giving it no way to get out," said Roy Beck, Salem Township. Beck said he could argue against the system for two hours and called the state's implementation of countywide a "basic boo-boo."

State Rep. Joseph Andrea, D-Kenosha, has authored a bill that will enable Kenosha to drop countywide assessing either by referendum or a 60 percent vote of the County Board. Assembly Bill 1058 requires the referendum vote be petitioned by 20 percent of the number who voted in the last gubernatorial election.

The bill was referred to the Com-

mittee on Local Affairs.

Gerald E. Dosemagen, 8310 24th Ave., a real estate appraiser, criticized Wednesday night's forum for its lack of constructive suggestions on improving the system.

"Every one in the county has a gripe. But someone has to offer remedies on how to correct the system," Dosemagen said.

Ivanla J. Morrill, 6522 30th Ave., said, "How can young people... hold down house payments, pay taxes, raise a family, all with the threat of unemployment?"

Morrill said she would be unable to afford her current home were she buying now instead of three years ago.

"We have a system of absentee assessment," said Beverly Breger, 9407 38th St. "Under the old system, we used to see our assessor face-to-face once a year. Since the new system came in, we've been visited by an assessor once."

The co-sponsors termed the forum the first step in re-evaluating the assessing system.



Kenosha News photo by John Sorenson

Bristol Town Chairman Noel Elfering makes his opening remarks at Wednesday night's forum on countywide assessing as Mayor John Bilotti watches. All but one of the 19 speakers at Reuther High School auditorium called for revision or abolishment of the system.

Forum finds few favor system

## Kenosha County Opposition Grows To Countywide Assessing

The opposition to Kenosha County's countywide assessing system is growing. Several public meetings have been held on the matter.

Over 200 people attended the one held at Central High School last month and the latest one, on Wednesday, Feb. 17, at Reuther High School in Kenosha, drew 125 county residents who voiced their feelings on the system.

According to Noel Elfering, Bristol Township chairman, one of the sponsors of the meeting, along with Kenosha's Mayor John Bilotti, "No one spoke in favor of the system."

"We feel the public obviously wants to do away with the system entirely and go back to local assessing," he said.

Aid has been enlisted from Rep. Joe Andrea (D-Kenosha) and Rep. Eugene Dorf (D-

Kenosha) who are willing to co-sign a bill to have the Legislature abolish the system.

Many members of the group feel that more pressure should be put on State Senator John Mauer (D-Kenosha) and Rep. Mary K. Wagner (D-Salem).

There is dissatisfaction with the bill that Mauer has introduced because the feeling is that the bill's lack of co-sponsors will keep it in committee, with no action being taken.

Elfering says the opponents of the countywide system are busy gathering signatures on petitions. So far thousands have signed and Mayor Bilotti is now offering to handle petitions in the city. They are available at the Bristol Town Hall.

An official committee to lead the drive is in the process of forming.

190



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Ivania J. Morrill, 6522 30th Ave., said, "How can young people... hold down house payments, pay taxes, raise a family, all with the threat of unemployment?"

Morrill said she would be unable to afford her current home were she buying now instead of three years ago.

"We have a system of absentee assessment," said Beverly Breger, 9407 38th St. "Under the old system, we used to see our assessor face-to-face once a year. Since the new system came in, we've been visited by an assessor once."

The co-sponsors termed the forum the first step in re-evaluating the assessing system.



Kenosha News photo by John Sorensen

Bristol Town Chairman Noel Elfering makes his opening remarks at Wednesday night's forum on countywide assessing as Mayor John Bilotti watches. All but one of the 19 speakers at Reuther High School auditorium called for revision or abolishment of the system.

## Kenosha County Opposition Grows To Countywide Assessing

The opposition to Kenosha County's countywide assessing system is growing. Several public meetings have been held on the matter.

Over 200 people attended the one held at Central High School last month and the latest one, on Wednesday, Feb. 17, at Reuther High School in Kenosha, drew 125 county residents who voiced their feelings on the system.

According to Noel Elfering, Bristol Township chairman, one of the sponsors of the meeting, along with Kenosha's Mayor John Bilotti, "No one spoke in favor of the system."

"We feel the public obviously wants to do away with the system entirely and go back to local assessing," he said.

Aid has been enlisted from Rep. Joe Andrea (D-Kenosha) and Rep. Eugene Dorf (D-

Kenosha) who are willing to co-sign a bill to have the Legislature abolish the system. Many members of the group feel the pressure should be put on State Sen. Mauer (D-Kenosha) and Rep. Ma Wagner (D-Salem).

There is dissatisfaction with the bill Mauer has introduced because the fee that the bill's lack of co-sponsors will in committee, with no action being taken.

Elfering says the opponents of the countywide system are busy gathering signatures on petitions. So far thousands have and Mayor Bilotti is now offering to petitions in the city. They are available at the Bristol Town Hall.

An official committee to lead the process of forming.

Forum finds few  
favor system

161

## Our countywide assessing

6-15-87

You might say it all began in 1847 when the power to tax property was granted to local government by Article VIII of the Constitution of the State of Wisconsin. This article requires that the taxation of property be uniform.

As our society grew and changed, our legislature sought to improve and modernize the system by offering state funding to counties which adopted the countywide assessment pilot plan Effective January 1, 1973, Kenosha County accepted the system by a two-thirds vote of the County Board of Supervisors.

Under the old system, some towns and villages in Kenosha County had been assessed at less than 20 percent of market value, some around 50 percent and the City varied from 60 percent to 80 percent.

Some property owners who opposed the adoption of countywide assessing invariably would ask: "If countywide assessing is so good, why aren't other counties converting?" Probably the most obvious reasons can be condensed as follows:

- 1) It's normal behavior for people to oppose any change from the status quo.
  - 2) The individual towns and villages did not want to give up their local authority and lose their autonomy.
  - 3) By the same token, local assessors faced the possibility of losing their jobs.
  - 4) We may not have thoroughly educated the public on how the assessing system works. Taxpayers need to understand how the new system results in more fair and equitable assessments, and that taxes, not assessments, result from approving budgets to provide money for services to the citizens.
- So, what made our countywide Kenosha system successful? It's successful because:
- 1) By assessing at 100 percent of market value, the taxpayers know what their property is worth without having to compute the percentage of market value. Everyone is treated equally and on the same appraisal basis.
  - 2) Our office is staffed with state-certified, professional appraisers who participate in approved continuing education courses.
  - 3) Because of county centralization, it takes only one communication to the Assessor's Office, and property assessment questions can be answered for the entire county.
  - 4) Under countywide assessing, the appeal process is more thorough and professional.



Today's guest editorial is written by Richard Ellison, former long-time local Realtor and for the past five years Kenosha County Assessor.

5) By centralizing into more compact geographic areas, the assessment operation becomes more cost efficient. The International Association of Assessing Officers reports that more than two-thirds of the 50 states have adopted countywide or similar centralized forms of assessing. And the number is growing.

The system is not perfect and there will probably always be complaints. Special interest groups feel that their properties shouldn't be taxed at the same rate as others. For example, benevolent institutions plead for more exemptions, industries had their machinery exempted, merchants and manufacturers and farmers had their inventories and livestock exempted while the home owners feel they are shouldering more and more of the tax burden. But that's a matter for the Legislative and Executive branches of government to determine, not the County Assessor.

Under existing statutes, centralized countywide assessing has proven its worth because it's economically cost efficient, politically free of controversy, and socially acceptable because it treats everyone fairly and uniformly.

After 25 years in the real estate industry, and 5 years as your County Assessor, I render my opinion from both facts and experience and I'm proud to boast that we have one of the fairest, finest and unadmittedly, finest assessing systems in the State.

Our staff is grateful for being part of this assessing system. The County Board of Supervisors is to be commended for backing countywide assessing since its inception, and our County Executive for supporting it.

# Andrea to fight for countywide assessing funds

7-8-87

By DAVE BACKMANN  
Staff Writer

The fight to maintain state support of Kenosha's countywide assessing system isn't over yet, state Sen. Joseph Andrea, D-Kenosha, warned the County Board Tuesday.

Although the Legislature last week continued a \$600,000 annual payment to the county, Gov. Tommy Thompson is considering a veto that would end the reimbursement.

Andrea will ask Thompson Thursday to retain the funding in the state's two-year budget adopted last week by the Legislature.

Thompson has asked Andrea to present strong arguments for not using his veto pen. Andrea asked supervisors to contact the governor's office in support of

the funding.

Kenosha is the only Wisconsin county with countywide assessing. In other counties, each municipality assesses property.

The Kenosha system has been state-supported since it was created in the early 1970s. Thompson's original budget proposal would have axed the funding to Kenosha County. The Legislature restored the \$600,000 in its version of the budget.

Thomas Engels, a Thompson spokesman, said today the governor will make all his vetoes known at the end of the month, after reviewing the entire budget. Engels said the governor is not commenting on individual veto items.

County Executive John Collins has warned that if state support

*Kenosha is the only Wisconsin county with countywide assessing. In other counties, each municipality assesses property. The Kenosha system has been state-supported since it was created in the early 1970s.*

is not continued, the \$600,000 cost of countywide assessing would fall back on local property taxpayers.

In other board matters Tuesday, a grievance between the county and its Local 990 clerical union was resolved when supervisors voted to reclassify and increase the pay of four positions in the assessor's office.

The salaries of two clerk-typist III positions will be increased \$626 a year. Salaries for two

clerk-typist II jobs will be raised \$41.

The action was taken on a voice vote. Eight supervisors were absent: Eunice Boyer, Eugene Bilotti, Lawrence Negri, Frances LaMeer, JoAnn Tyson, Leonard Johnson, Walter Johnson and James Amendola.

Two months ago the board referred a recommendation to reclassify the four jobs to its Administration Committee for study.

Administration member Ronald Johnson said Tuesday his committee still believes the raises are in order. He said Collins also backed the pay hikes.

Supervisor Donald Metten voted for the raises. However, Metten warned that a precedent is being established for other employees to seek reclassifications and pay increases.

Workers in other offices, notably the district attorney's, have tried unsuccessfully to have their positions reclassified into "speciality jobs" with resulting pay hikes, Metten said. "This will open the floodgates throughout the county," he said.

Ronald Johnson said the Administration Committee, which oversees personnel matters, considers each request for a

reclassification individually. "We don't approve all that are requested," he said.

A Personnel Department study of the four clerical positions in the assessor's office found that the titles clerk-typist II and III did not reflect the responsibilities of the jobs.

The County Board vote reclassifies the clerk-typist II positions to terminal operator I. The clerk-typist III jobs become real estate property listers.

In other matters, supervisors confirmed the appointment of long-time local labor leader Arvo Mattson to the Joint Services Board, to succeed Paul Whiteside Sr. Joint Services oversees the operation of the Public Safety Building, which houses the sheriff's and police departments.

# Assessing funds may be dropped

## Funds

CONTINUED FROM 1  
property owners and municipalities.  
"All I can see coming from this are budget increases and

more headaches," Drinkwine said.  
Andrea said he is angered by the action.  
"I have been reminding my colleagues for years that when the state started this program, it promised reimbursements to counties forever," Andrea said. "A promise is a promise."  
"Convincing the committee to reverse its decision will be an uphill battle. "Why would anyone want to do something good for one county? And why would anyone want to do anything good for assessing, countywide or municipal? No one likes assessing."

"My only trump card would be convincing the governor to veto the reimbursement phaseout if it passes the Legislature."

# County treasurer charts property taxes

By Jennie Tunkielcz  
Staff Writer

"Why, oh why, do property taxes rise?"

It is a question County Treasurer Ronald Frederick gets all the time.

And, he decided to try to find the answer.

Frederick, with help from the assessor's office, devised charts comparing the levy, assessment and mill rate changes between 1985 and 1990 for each municipality. He also compared the levy changes in the five-year period in each municipality for government services, including local government, schools and Gateway Technical College.

He brought the charts Thursday to the Finance Committee, which has been grappling with citizens' complaints over rising property assessments.

Frederick told the committee that the city prepares a similar chart each year and he decided to do one after a question from a citizen.

The information is available for review in Frederick's office.

**F**inance Chairman Leonard Johnson said the committee is continuing to explore ways to improve the present assessment system.

Gibson, 9310 128th Ave., and Noel Elfering, 15324 Horton Road, again pressed the committee for changes in the assessing system.

Gibson said she has information showing commercial development has not kept pace with rising residential assessments.

"Citizens are carrying commercial development and this is wrong," she said.

Elfering called for the demise of countywide assessing and a return to local assessors for each community.

"We never had any problems with local assessing," Elfering said.

## Tax increases from 1985-90

Comparisons of tax rates between 1985 and 1990 for the area:

| Jurisdiction    | % levy hike | % assessment hike | % mill rate hike |
|-----------------|-------------|-------------------|------------------|
| Brighton        | 31%         | 3%                | 35.08%           |
| Bristol         | 119         | 63                | 34.65            |
| Paris           | 40          | 28                | 22.77            |
| Pl. Prairie     | 50          | 31                | 26.53            |
| Randall         | 61          | 37                | 32.27            |
| Salem           | 61          | 36                | 44.77            |
| Silver Lake     | 89          | 40                | 20.0             |
| Somers          | 25          | 18                | 35.91            |
| Wheatland       | 46          | 18                | 27.3             |
| Twin Lakes      | 72          | 47                | 34.62            |
| Paddock Lake    | 71          | 45                | 28.97            |
| City of Kenosha | 37          | 22                | 23.92            |
| Totals          | 46          | 28                | 30.45            |

The mill rate is the amount of tax paid in a jurisdiction per \$1,000 assessed value.

sell Mott said that while he doesn't like his assessment this year, he doesn't want to see a return to the "unfair" local assessing system.

Finance Chairman Leonard Johnson said the committee is continuing to explore ways to improve the present system. The assessments could not be

levels, as some people are suggesting, Johnson said. The county Corporation Counsel has indicated both would probably be illegal, he said.

In other business, the committee said it would support putting \$97,800 in the 1992 budget for a comprehensive land use plan east of I-94.

the Southeastern Wisconsin Regional Planning Commission at a cost of \$195,000. The cost is being split between the county, city, town of Somers and village of Pleasant Prairie.

SEWRPC needed a confirmation of support from the committee for funding the study that was also endorsed by the county

City of Kenosha, Wis. 53142-1931

761

## State committee favors ending countywide assessment support

By Dave Engels  
Staff Writer

6-24-93  
Elimination of state reimbursements for Kenosha's countywide assessing system has been recommended by the Legislature's Joint Finance Committee.

Local officials were caught by surprise Wednesday when informed of the unanimous vote by state Sen. Joseph Andrea, D-Kenosha, a former Joint Finance member.

The committee's action June 10 does not eliminate countywide assessing, but it would phase out over three years Kenosha County's annual reimbursements and would prevent other counties from collecting reimbursements.

It cost Kenosha County \$1.2 million to operate its assessing department in 1992, and the state reimbursement was \$873,295, or 73 percent. The figures for 1993 are not yet available because expenditures and reimbursements continue.

The state created the countywide assessing option in 1972, believing it a more fair and accurate system of determining real estate value. As an incentive, it promised annual expense reimbursements of about 75 percent to counties that enacted the system.

To this day, Kenosha is the only one of the state's 72 counties to adopt the system.

Gov. Tommy Thompson included the reimbursements in the 1993-95 biennial budget he submitted to the Legislature, though annual increases would be tied to the Consumer Price Index rather than projected county costs.

"The question now is whether we can find the money to keep our operation afloat, or whether we will have return this function to the municipalities," said County Executive John Collins.

"Eliminating the countywide operation would have a significant effect on the municipalities' budgets, but eliminating the reimbursements has a significant effect on our revenues.

"More than half of our an-

**"T**he question now is whether we can find the money to keep our operation afloat, or whether we will have return this function to the municipalities."

John Collins,  
county executive

annual revenue comes from the state, and if the state imposes (property tax) levy limits or cost controls, the problem becomes even more severe."

Not long ago, the county updated its computerized assessment records.

"If this ceases to be a county function, another question to be answered is how we transfer the data to the municipalities," he said. "That could be very complicated and expensive."

Collins, who normally presents his proposed annual budget to the County Board in October, said a decision must be made this summer because the first reimbursement reduction would be retroactive to July 1.

The county executive instructed staffers Wednesday to explore alternatives. And he planned to be in Madison today to confer with Kenosha area legislators and Joint Finance members.

Municipal leaders questioned Wednesday were not pleased by the news.

"It has been a good system," said Salem Town Chairman Shirley Boening. "It has taken most of the politics out of assessing.

"Having to hire and certify an assessor would be a nightmare and an additional burden on the town's office staff."

Silver Lake Village President Ralph Drinkwine Jr. said he personally believes the system has been generally fair to

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| Randall         | 81          | 37                | 32.27            |
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| Silver Lake     | 89          | 40                | 20.6             |
| Somers          | 25          | 18                | 35.81            |
| Wheatland       | 48          | 18                | 27.3             |
| Twin Lakes      | 72          | 47                | 34.82            |
| Paddock Lake    | 71          | 45                | 28.97            |
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83-15-97

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## Snapshot



### Mary Reavey

#### City of Kenosha Assessor

**Vital statistics:** Age 42, lives at 3623 17th St. Husband Patrick is a diagnostic systems specialist at Abbott Laboratories in North Chicago. Daughter, Amanda, 10, was adopted nine years ago.

**In the news because ...** She will be the new city assessor starting Jan. 1. She was the county assessor since February 1994, but the state eliminated funding for Kenosha County's system earlier this year and left assessing duties to individual cities and towns.

**I chose my career because ...** "I didn't choose it, I fell into it. I saw a job opportunity with the Department of Revenue, and since I was an economics major it seemed interesting. From there, I just stayed in the same field."

**When I'm not at home or work, you can find me ...** "Maybe with the Curling Club — curling is kind of like shuffleboard on ice — or running my five miles every morning. I'm usually playing some type of sport."

**People would be surprised to know ...** "People think I'm hard and cruel. I'm actually kind and personable. I also play the French horn."

**People I most admire:** "My parents. They were the ones who said getting an education was real important — they kind of pushed me along and gave me the idea I could do anything."

**Best piece of advice I ever heard:** "There's a saying on a coffee cup I have at work: 'Attitude is everything.' Because if you approach things the right way, you really can make a difference."

**Most embarrassing moment:** "In high school, I once snuck into a basketball game by pretending I was part of the band. The band director found out and called my name over the P.A. system."

**Accomplishment I'm most proud of:** "Personally, adopting my daughter from the Philippines. Professionally, probably being appointed by the governor to the Wisconsin Real Estate Appraisers Board."

**Favorite book:** "The Prophet," by Kahlil Gibran — a book of poetry and recollections about life."

**Favorite food:** "Mexican and Italian."

195

# Countywide assessing dead

## Municipalities take over

By John Diedrich  
Staff Writer

The end of countywide assessing won't mean an end to the steady stream of complaints generated by the unpopular system, county officials predict.

The grievances will just go in a different direction. The county turns property assessing duties back to municipalities after Jan. 1.

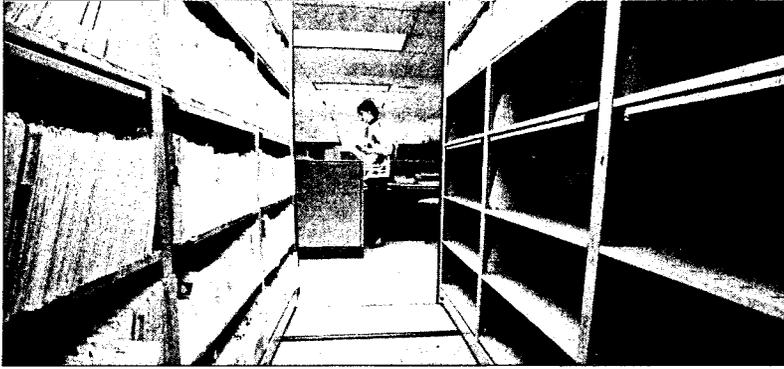
"What it all comes down to is people don't like assessing," said county Assessor Mary Reavey, who will become the city's assessor. "People in Kenosha didn't realize that. They thought there was a difference here because it was the only system like it in the state."

County officials voted to close the office after the state cut a \$930,000 annual subsidy to Kenosha for countywide assessing. The county paid about \$330,000 a year of its money for the office.

All municipalities in the county have either set up their own assessing office or contracted with a private firm. Under state law, all municipalities must do some level of assessing.

One municipal leader welcomed the return of assessing duties to local government.

"I feel the village of Paddock Lake will have more control over assessing," said village President Marlene Goodson. Paddock Lake will contract with Associated Appraisal, Appleton.



Kenosha News photo by Paul Williams

### Cabinets gradually become vacant as Donna Ludwig checks a file in the background

"If this firm doesn't maintain the records or provide service as promised, we will definitely change companies. With countywide assessing, you just had to take what you got. We couldn't fire them," Goodson said.

In 1973, Kenosha County became the first to adopt the countywide system, taking the state's carrot of funding. The state wanted to cut the number of assessors from hundreds to 72 and professionalize assessing but it never worked, said County Executive John Collins.

In the mid-1980s, when state officials realized no other counties would adopt the system, it became difficult to defend subsidizing Kenosha's system with money collected statewide, Collins said. Still, the department received praise and awards for its work from the state.

"I think it was a good system, but it wasn't the catalyst the state wanted which was to get

the rest of the counties into the system," Collins said.

Gov. Tommy Thompson stripped Kenosha's assessing money from the budget three times. Each time it was in the budget after an election year: in 1987, 1991 and 1995.

Collins said even 20 years after countywide assessing began, criticism persisted from the public and municipal officials.

"The system was never politically accepted in this community," he said.

Collins predicted homeowners wouldn't notice much change when assessing returns to municipalities after Jan. 1. He added the state equalizes municipalities' total value so each will contribute fairly for schools and county services.

Reavey said communities without full-time staff will see less public service. The city and Pleasant Prairie will have full-time offices.

"There are some who are conscientious," Reavey said of private assessors. "They may be in and they may not. You can leave a message for them. They may call or they may never get back to you."

Goodson said Associated Appraisal has promised to respond to all inquires in its contract.

While closing the county office provided much stress for Reavey's staff, most have landed new jobs. Only two of 18 people lost their jobs, Collins said. All the union-represented appraisers and secretaries were hired by the city, Pleasant Prairie, or moved into other county jobs.

Reavey and deputy assessor Michael Higgins will retain their posts with the city. They won't even change offices. The county will let the city use about one-third of the County Administration Building basement for its new assessing department.

196

# Reavey will be first city assessor since 1972

## Former county assessor will work in same office with same staff

**By J. Taylor Rushing**  
Staff Writer

Kenosha's first city assessor since 1972 will open for business next Wednesday.

County Assessor Mary Reavey, 42, 3623 17th St., will become city assessor when offices open Jan. 3 after the New Year's holiday. It will be the first time the city has been responsible for its own assessing since a countywide system began in 1973.

However, the change — forced by the state's elimination of funds for the county system — won't actually bring much physical change at all. Reavey will use the same computer system, supervise the same staff and work in virtually the same office she has been using as county assessor since February

1994. "Since assessing is governed by the state, the dates and how we assess will stay the same," Reavey said. "The only real difference is the manpower. I will also probably get more involved in assessing issues and day-to-day decisions than I had time for before."

Reavey will receive a salary of \$55,929 as City Assessor and will supervise an eight-person staff. The county paid her \$53,041 starting in 1994 and provided a 23-person staff. Reavey said she "would have liked another person, but eight should be adequate."

Mayor John Antaramian said Reavey's appointment will likely go before the City Council for approval next Wednesday. City Administrator Nickolas



Kenosha News photo

**County Assessor Mary Reavey to be city assessor**

Arnold said assessing-related issues will be handled by the Finance Committee.

"She's very qualified for the position, and we feel good we're

able to get her to work for the city," said Antaramian.

Reavey is currently vice-chairman of the Wisconsin Real Estate Appraisers Board and

has worked as a property assessment specialist for the state Department of Revenue. She has taught assessing courses at Waukesha County Technical College, written articles on assessing and is state-certified as an Appraiser III by the Department of Revenue.

Through January 1991, she served as deputy assessor and city assessor in Racine, and later owned a consulting and appraisal business. She was picked by County Executive John Collins to succeed retired county Assessor Richard Ellison in 1994.

City Personnel Director Charles Grapentine said officials did not consider any other candidates besides Reavey.

"We looked at the people who were already in the county system, she being satisfactory," Grapentine said. "Being the county assessor for two years, we felt we had an established person who was well-qualified and working in a sister organi-

zation."

Grapentine compared the change to the 1992 merger of the city's Health Department into the Kenosha County Health Department. City Health Department Director Barry Lloyd had retired, but several employees simply switched over to work for the county, Grapentine said.

Besides Reavey, the city's assessing staff plans call for a Deputy Assessor, four appraisers and two assessment aides. All positions are being filled with current county employees, including Deputy Assessor Michael Higgins.

Although the staff's location will stay in the Kenosha County Administration Building, 1010 56th St., the city will begin paying office and operating expenses. The current computer system is being donated by the county for three years at no cost, during which time the city will be developing its own, more decentralized system.

# First year without countywide assessing goes well

10-14-96

BY ARLENE JENSEN  
KENOSHA NEWS

**No big changes** expected in revaluation slated for city in 1997. **Page A3.**

It's been nearly a year since countywide assessing was killed.

A victim of state budget cuts, the death of the 20-year-old department was cheered by some, lamented by others.

Leading the cheers were people like Paddock Lake Village President Marlene Goodson who praised the decentralization of assessing because it would take control away from the county and give it back to the village.

But others saw it as a step backward — a return to the days when all a property owner had to do was take the town assessor to lunch and he would lower the

property appraisal.

In 1973, Kenosha County became the first to adopt the countywide system, accepting the state's offer to fund the new department. Instead of hundreds of assessors, the state wanted 72, one for each county in the state, in an effort to professionalize assessing.

And many said the municipal system wasn't fair, so they were open to the idea of countywide assessing.

But not only was it the first, Kenosha was the only county in

the state to adopt countywide assessing. After years of threats, the state finally cut off money for the system and the responsibility for property appraisal went back to the towns and villages.

With the county system abolished, it was up to each municipality to find an alternative and pay the bills themselves.

Now, with nearly a year under their belts, officials from municipalities across the county say the new system is working well.

Six of the 12 municipalities in Kenosha County formed an assessing consortium that includes Pleasant Prairie, Brighton, Salem, Randall, Twin Lakes and Wheatland.

The consortium is staffed by

Assessor Rocco Vita and three appraisers, each handling about 8,000 parcels.

The appraisers are Ed Judt, who is in charge of Pleasant Prairie. Walt Graeber, who does Randall, Twin Lakes and Wheatland and Shannon Krause, who handles Brighton and Salem.

The city of Kenosha formed its own department. The villages of Paddock Lake and Silver Lake each contracted with Associated Appraisal of Appleton.

Paris, Somers and Bristol hired John Ugrozti, a private assessor from Union Grove.

One reason the first year without countywide assessing has gone so well may be due to the fact that Pleasant Prairie is the

only municipality to be revalued in 1996. As other municipalities embark on revaluation projects, questions and concerns are likely to emerge.

Property in Pleasant Prairie increased in value between 11 and 15 percent this year, according to Vita.

With 8,500 parcels in the village, Vita said, "We took a look at the situation and decided where we needed to address valuation concerns."

Still not resolved is the revaluation of vacant land in LakeView Corporate Park.

After a \$14 million increase in assessment, WisPark appealed

See **ASSESSING**, Back page

## ASSESSING: Municipalities are finding alternatives to countywide system

From Page A1

the numbers to the Pleasant Prairie Board of Review. After hearings that spanned two days, the board rejected WisPark's appeal. WisPark has 60 days to file an appeal of the board decision.

"Typically, when we get calls, we try to address their concerns," said Vita. "We go through the property description with them to make sure the description we base our value on is accurate. If we perceive an inaccuracy, we take a walk around the property, listen to the owner, relative to its good and bad points and physical condition.

"We visited 42 properties as a result of the revaluation, and generally that works out well, seeing a person one on one, listening to what they have to say, replying to their concerns."

Vita said values placed on a property are not intended to be predictive. "We're not here trying to predict what a home sells for. Assessment is a tool for local bodies of government to collect taxes.

"Our mission is to try to set an assessed value on a property that is uniform and has its basis in the real estate market. The statutes indicate they are free market assessments and we try to continually analyze the real

estate market as it changes."

The concern, according to Vita, is that uniformity is upheld, that people with similar homes and similar environments have similar assessments.

"I think the fact that we performed a revaluation on a village with upward of 8,500 parcels and only had 299 people call, is a pretty good indication of the satisfaction with our system."

Of those who called with questions about the assessing process, only 14 were serious enough to go to the village board of review.

Salem Town Chairman Shirley Boening said she is pleased with the consortium.

"We're happy with the assessor and his staff," Boening said. "They have regular hours at the town hall and they are out in the field a lot because we have a lot of building going on."

In Brighton, appraiser Krause spends every Wednesday morning at the Brighton Town Hall and is available to chat with town residents.

Brighton Town Clerk Emily Uhlenhake said, "We find, on the town level, they are very accessible. They have been very prompt answering questions."

Uhlenhake said Brighton will

be revalued in 1998.

Twin Lakes will be revalued in 1997, according to Village President Carol Paus.

"We've opted to be revalued only every other year because we're always up close to the mark," said Paus.

Paus said she still has a disagreement with Kenosha County over work that was not done.

"I sent the county a bill for \$22,000," she said. "In my estimation, they did not complete the work on new building permits. The maintenance of the 1995 records was not done.

"They refused payment," she said. "I am still considering legal action. The point is, we paid to have it done. It was not done."

Randall Town Clerk Phyllis Kaskin said she is also happy with the assessing consortium, "so far."

Assessor Graeber conducts office hours at the Randall Town Hall from 8 to 10 a.m. on Mondays. "Not many people stop in,"

said Kaskin. "I guess they don't yet know he's here.

"The town board will decide in the next couple of months when they want to be revalued," said Kaskin.

Wheatland Town Clerk Sheila Seigler said, "Our experiences have been quite favorable. The only drawback is assessing now comes out of our budget."

Seigler said Wheatland will be revalued in 1997.

Pleasant Prairie Village Administrator said they are looking at doing the village revaluations on a cyclical basis, not every year.

Vita said he likes to do revaluations with neighboring municipalities. Property ownership frequently crosses town and village lines, so it would make sense for towns that share boundaries to be revalued in the same year.

"We will be sending out their budgets soon," said Pollocoff, "and I think at that point we will get a commitment from them on

when they want reassessment.

"We can use the reassessment of Pleasant Prairie as an example," he said. "I think revaluations in the future can be done in a way that is not controversial."

Pollocoff said "Rocco is providing services in a way that is different than the county did. We only saw the county assessor at board of review and so did the people who live here. If you had an assessing question, you went downtown."

Though the Pleasant Prairie consortium currently uses the same space in the courthouse that was vacated by the now-defunct county assessing department, that arrangement will change soon.

A major expansion of the Pleasant Prairie Village Hall will make it possible to move Vita and his staff into new quarters.

"It will be good to have the assessing department in the village hall," said Pollocoff, "but we're not looking forward to moving 24,000 folders."

# Some municipalities go private for assessing

ARLENE JENSEN  
KENOSHA NEWS

10-19-96

## 'I FEEL THE PRIVATE

*assessor is more personal. It's easier than dealing with a whole staff of people.'*

**Kay Goergen**  
Somers town clerk

Mary Reavey, city assessor, said her staff plans a full property revaluation in 1997.

"We don't expect huge changes," said Reavey, "probably 8 or 9 percent. The city has not been revalued for three years, but we are at about 92 to 93 percent of full value."

Reavey said there are about 30,000 residential, commercial and personal parcels in the city.

An eight-employee department was created to handle the assessing task. Some, including Reavey, were recruited from the old county department.

"We're already in high gear," said Reavey. "We're very busy. The city is also writing a software package."

When the city is revalued, appraisers won't be going door to door, said Reavey. Statistical methods will be used on residential, with field inspections for commercial.

"We will also field-inspect all arm's length sales," she said, "since that is the benchmark for statistical analysis and we have a good idea what the market is. We will also field-inspect on owner requests or some major changes."

Somers is one of three towns and two villages opting to hire a private firm to handle assessing duties.

Somers Town Clerk Kay Goergen said because the town did not have a reassessment in 1996, it is too early to tell how the new system is working.

John M. Ugrotz Jr. is paid a

flat fee of \$10,380 a year to keep town assessments up to date.

Owners whose property has changed because of new construction will be notified of their revaluation, said Goergen.

"Once the cards get sent out, we may get some calls. Our board of review will be scheduled for the end of October," said Goergen.

"I feel the private assessor is more personal," she said. "It's easier than dealing with a whole staff of people. He doesn't have regular office hours, but he is very easy to reach, either with his voice mail box here or at his

office in Union Grove."

Goergen said Somers will be revalued in 1997.

The transition from county to village assessing was very smooth, said Silver Lake Trustee Christine Johnson. "But, of course, our clerk, Sherry Kerkman did all the work transferring records."

Silver Lake may not have to be revalued for four years, said Johnson. "It just depends on what happens to property values."

Assessing of village property is handled by Associated Appraisals, Appleton.

"Our assessor has said we're in good shape," said Johnson, "and we won't need to reassess for awhile."

She said no village residents asked to appear at the board of review.

Paddock Lake President Marlene Goodson said when county assessing was terminated, maintenance on village parcels was in

poor shape. "They left us so far behind," said Goodson. "There was maintenance to be done on 800 to 1000 parcels."

"But we survived," said Goodson.

Paddock Lake also hired Associated Appraisals and pays \$17,000 per year to have assessments on new construction kept current.

"We have had no complaints," said Goodson, "no one has reported any rudeness or problems with the new system. They are very accessible. If you need any records, they can fax them to the village hall."

The Paddock Lake Village Board has not yet decided when they will tell Associated Appraisals to do a revaluation, said Goodson.

"We'll be going into budget workshops soon and we'll make that decision," she said. "We would like to do it every other year."

## Assessor pursues equity

11-3-96 BY HEATHER GASCONGNE  
KENOSHA NEWS

The city assessor's job is not to make people afraid of their tax bill, it is to make sure that a property's value and equity are acknowledged, city assessor Mary Reavey told the gathering at the Labor Roundtable Saturday.

Reavey said that so far this year houses being sold in the city are on average being sold at 11 percent less than their assessed value, something that Reavey does not want to continue.

"I checked 25 random sales from this year," she said. "On the low end, the sale price was only 68 percent of the assessed value. On the high end, it was 115 percent. That is where we need to fix it. We need to make sure everyone is paying their fair share of the tax bill."

Reavey, who took over the city's assessing when funding for county assessing was eliminated in 1995, said the goal of the city's biannual evaluation cycle is to allow property values to equalize between assessments.

The city assessor's office is staffed by eight people, including Reavey and four appraisers.

Keeping equity among similar properties is one of the goals of the office, Reavey said.

"If you have a house that is identical to your neighbor's in the same neighborhood on the same amount of land, you will have an identical assessment," she said.

199

## HAVE YOU CONSIDERED ?...

- 1) How will your assessments be prepared? Cost, Income Market?
- 2) What start up costs will you incur? Make sure you consider costs to insure against municipal liability, possible assessor recertification/training costs, and other benefits.
- 3) What is the plan for meeting statutory standards regarding assessment levels? (Revaluations can cost over \$40.00 per parcel at today's rates.)
- 4) Is the municipality required to employ clerical help to answer basic assessment questions and to process Department of Revenue paperwork? Or will they just expect your current municipal staff to do this?
- 5) Will the assessor have office hours? And if they do will you be required to pay extra for those hours? Will they supply you with reports you may require? (This can cost \$100.00 per hour in some contracts.)
- 6) If the assessor does not have office hours how are your constituents supposed to get information on theirs or other assessments they are interested in? Remember, these records are public information.
- 7) Who will take care of the real estate professionals that have property information questions? (We currently service over 35,000 calls and 10,000 walk ins during non revaluation years.) *50/50 professionals residents*
- 8) How will the assessment information be coordinated with the county for tax billing and collection etc.?
- 9) Is the municipality required to pay for office costs and supplies for the assessor? (ie: postage, paper, film, telephone, etc.)
- 10) Who from your municipality will be in charge of making sure the contract is being adhered to?
- 11) Where will the hard copy assessment records be kept and will they be accessible? Also will they be updated?
- 12) Who will be on your Board of Review and how will they be paid? Who will be your legal counsel for the Board of Review?

202

Print assessment work roll  
Print assessment custom roll  
Balance assessment work roll  
Balance assessment custom roll  
Balance assessment post board of review roll  
Post Board of Review changes to custom assessment roll and in the computer  
Print assessment notices  
Mail assessment notices  
Answer 35,000 annual calls  
Respond to 10,000 annual counter request  
Hold open book discussions  
70.85 appeals to the Department of Revenue  
Print address labels for districts  
Tax districting information for township & schools  
Defend assessments at open book  
Defend value at Administrative Review Committee  
Defend value at Board of Review  
Mail Board of Review Determinations  
County staff to schedule Board of Review Appointments  
County Attorney represents assessor  
Board of Review Attorney  
Court reporter for Board of Review  
Determine tax exemption request  
Assessor's final reports to the Department of Revenue  
Enter split and combination information into computer  
Create new values for all splits and combinations  
Verify and code state sales transfers - return to the Department of

Revenue

Coordinate, Review, and approve department of Revenue equalized values

Validate approximately 5400 sales on computer annually

Inspect sale properties

Inspect, list, value all new building permits

Enter all building permit information into computer

Value all real and personal property annually

Value all mobile homes annually

Print mobile home parking fee annually

Gather income related information for valuation

Perform sales ratio studies

Enter all land and building descriptive changes into computer system

Ensure state assessment standards are met

Full time office hours

Enter all manufacturing values into computer system

Complete all end of year processing to allow for production of tax bills

Provide assessment information to government officials for bonding

Run various computer program inquiries to provide information to government and non-government entities

**KENOSHA COUNTY**

**ASSESSMENT**

**INFORMATION**

*February 16, 1995*

702

**KENOSHA COUNTY -- ASSESSED VALUES BY MUNICIPALITY**

|             | RES & AG               | COM                  | SUB TOTAL              | PP                   | MFG                  | MFG PP              | GRAND TOTAL            | DOR EQUALIZED          | RATIO           |
|-------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|------------------------|------------------------|-----------------|
| BRIGHTON    | \$75,368,900           | \$1,041,300          | \$76,410,200           | \$121,500            | \$0                  | \$10,900            | \$76,542,600           | \$77,364,700           | 98.937%         |
| BRISTOL     | \$178,361,700          | \$79,559,600         | \$257,921,300          | \$7,654,900          | \$10,176,200         | \$1,094,500         | \$276,846,900          | \$291,030,900          | 95.126%         |
| PARIS       | \$84,412,400           | \$31,781,200         | \$116,193,600          | \$1,449,300          | \$1,489,900          | \$708,400           | \$119,841,200          | \$120,107,400          | 99.778%         |
| RANDALL     | \$193,057,900          | \$12,045,500         | \$205,103,400          | \$9,818,200          | \$838,600            | \$198,400           | \$215,958,600          | \$217,111,100          | 99.469%         |
| SALEM       | \$346,125,200          | \$24,957,100         | \$371,082,300          | \$2,857,300          | \$1,667,200          | \$22,600            | \$375,629,400          | \$378,177,600          | 99.326%         |
| SOMERS      | \$290,293,500          | \$44,585,900         | \$334,879,400          | \$2,882,200          | \$1,425,600          | \$160,800           | \$339,348,000          | \$323,756,500          | 104.816%        |
| WHEATLAND   | \$126,677,400          | \$7,447,100          | \$134,124,500          | \$858,600            | \$161,800            | \$4,900             | \$135,149,800          | \$136,838,800          | 98.766%         |
| PADDOCK     | \$98,043,000           | \$10,495,600         | \$108,538,600          | \$1,231,100          | \$0                  | \$0                 | \$109,769,700          | \$108,622,300          | 101.056%        |
| PL. PRAIRIE | \$536,069,700          | \$121,844,700        | \$657,914,400          | \$18,606,700         | \$41,180,300         | \$7,464,700         | \$725,166,100          | \$716,213,400          | 101.250%        |
| SILVER      | \$63,752,800           | \$9,762,600          | \$73,515,400           | \$841,000            | \$59,100             | \$1,600             | \$74,417,100           | \$76,502,900           | 97.274%         |
| TWIN        | \$275,312,400          | \$28,199,900         | \$303,512,300          | \$2,526,900          | \$786,400            | \$75,000            | \$306,900,600          | \$312,109,200          | 98.331%         |
| KENOSHA     | \$1,901,258,900        | \$571,436,000        | \$2,472,694,900        | \$68,371,600         | \$56,974,000         | \$29,568,100        | \$2,627,608,600        | \$2,590,769,900        | 101.422%        |
| GRAND TOTAL | <u>\$4,168,733,800</u> | <u>\$943,156,500</u> | <u>\$5,111,890,300</u> | <u>\$117,219,300</u> | <u>\$114,759,100</u> | <u>\$39,309,900</u> | <u>\$5,383,178,600</u> | <u>\$5,348,604,700</u> | <u>100.646%</u> |

502

## KENOSHA COUNTY -- PARCEL COUNT

|                     | RESIDENTIAL   | AGRICULTURAL | COMMERCIAL   | EXEMPT       | PERS PROP    | MOBILE HOMES | GRAND TOTAL   |
|---------------------|---------------|--------------|--------------|--------------|--------------|--------------|---------------|
| BRIGHTON            | 428           | 255          | 8            | 20           | 22           | 51           | 784           |
| BRISTOL             | 1,746         | 271          | 134          | 78           | 281          | 211          | 2,721         |
| PARIS               | 400           | 296          | 41           | 13           | 22           | 0            | 772           |
| RANDALL             | 1,733         | 90           | 36           | 52           | 56           | 0            | 1,967         |
| SALEM               | 5,492         | 185          | 179          | 737          | 222          | 124          | 6,939         |
| SOMERS              | 2,773         | 189          | 222          | 65           | 183          | 341          | 3,773         |
| WHEATLAND           | 1,523         | 251          | 50           | 114          | 66           | 191          | 2,195         |
| PADDOCK<br>LAKE     | 1,670         | 4            | 99           | 52           | 78           | 0            | 1,903         |
| PLEASANT<br>PRAIRIE | 6,154         | 164          | 432          | 755          | 270          | 515          | 8,290         |
| SILVER LAKE         | 1,087         | 5            | 73           | 69           | 58           | 53           | 1,345         |
| TWIN LAKES          | 3,122         | 24           | 135          | 76           | 207          | 0            | 3,564         |
| KENOSHA             | 24,086        | 0            | 2,382        | 931          | 2,088        | 388          | 29,875        |
| GRAND TOTAL         | <u>50,214</u> | <u>1,734</u> | <u>3,791</u> | <u>2,962</u> | <u>3,553</u> | <u>1,874</u> | <u>64,128</u> |

**Typical Municipal Assessment Costs--Full Time Operations**

|                         |                |
|-------------------------|----------------|
| City of Milwaukee       | \$26.63/Parcel |
| City of Madison         | \$29.20/Parcel |
| City of Eau Claire      | \$20.52/Parcel |
| City of Racine          | \$18.96/Parcel |
| City of Wausau          | \$26.49/Parcel |
| Village of Shorewood    | \$15.13/Parcel |
| City of Janesville      | \$17.77/Parcel |
| City of Appleton        | \$15.60/Parcel |
| City of Wauwatosa       | \$16.05/Parcel |
| City of Greenfield      | \$15.65/Parcel |
| City of Brookfield      | \$18.90/Parcel |
| City of Menomonee Falls | \$17.79/Parcel |
| City of Muskego         | \$14.31/Parcel |
| City of Oak Creek       | \$19.29/Parcel |
| City of Waukesha        | \$20.08/Parcel |
| City of South Milwaukee | \$14.31/Parcel |

L02 *Annual*

CHARGED AMOUNT  
\$1,252,672    \$920,000    \$332,672

CHARGED AMOUNT  
\$1,252,672    \$920,000    \$332,672

|             | PARCEL<br>COUNT | EQUALIZED<br>VALUE | PARCEL<br>CHARGE<br>\$19.53 | PARCEL<br>CHARGE<br>\$14.35 | PARCEL<br>CHARGE<br>\$5.19 | MILL RATE<br>CHARGE<br>\$0.2342 | MILL RATE<br>CHARGE<br>\$0.1720 | MILL RATE<br>CHARGE<br>\$0.0622 |
|-------------|-----------------|--------------------|-----------------------------|-----------------------------|----------------------------|---------------------------------|---------------------------------|---------------------------------|
| BRIGHTON    | 784             | \$77,364,700       | \$15,315                    | \$11,248                    | \$4,067                    | \$18,119                        | \$13,307                        | \$4,812                         |
| BRISTOL     | 2721            | \$291,030,900      | \$53,152                    | \$39,036                    | \$14,116                   | \$68,161                        | \$50,059                        | \$18,102                        |
| PARIS       | 772             | \$120,107,400      | \$15,080                    | \$11,075                    | \$4,005                    | \$28,130                        | \$20,659                        | \$7,470                         |
| RANDALL     | 1967            | \$217,111,100      | \$38,423                    | \$28,219                    | \$10,204                   | \$50,849                        | \$37,345                        | \$13,504                        |
| SALEM       | 6939            | \$378,177,600      | \$135,546                   | \$99,549                    | \$35,997                   | \$88,571                        | \$65,049                        | \$23,522                        |
| SOMERS      | 3773            | \$323,756,500      | \$73,702                    | \$54,129                    | \$19,573                   | \$75,826                        | \$55,689                        | \$20,137                        |
| WHEATLAND   | 2195            | \$136,838,800      | \$42,877                    | \$31,490                    | \$11,387                   | \$32,048                        | \$23,537                        | \$8,511                         |
| PADDOCK     | 1903            | \$108,622,300      | \$37,173                    | \$27,301                    | \$9,872                    | \$25,440                        | \$18,684                        | \$6,756                         |
| PL. PRAIRIE | 8290            | \$716,213,400      | \$161,936                   | \$118,931                   | \$43,005                   | \$167,741                       | \$123,194                       | \$44,547                        |
| SILVER LAKE | 1345            | \$76,502,900       | \$26,273                    | \$19,296                    | \$6,977                    | \$17,917                        | \$13,159                        | \$4,758                         |
| TWIN LAKES  | 3564            | \$312,109,200      | \$69,619                    | \$51,130                    | \$18,489                   | \$73,098                        | \$53,685                        | \$19,413                        |
| KENOSHA     | 29875           | \$2,590,769,900    | \$583,576                   | \$428,596                   | \$154,980                  | \$606,772                       | \$445,632                       | \$161,140                       |
| TOTAL       | 64128           | \$5,348,604,700    | \$1,252,672                 | \$920,000                   | \$332,672                  | \$1,252,672                     | \$920,000                       | \$332,672                       |

*Common use  
2000-2001  
2 assessments  
had passed  
80%  
2 yr cycle*

| CHARGED AMOUNT |           |           |
|----------------|-----------|-----------|
| \$1,124,868    | \$350,000 | \$774,868 |

| CHARGED AMOUNT |           |           |
|----------------|-----------|-----------|
| \$1,124,868    | \$350,000 | \$774,868 |

|             | PARCEL COUNT | EQUALIZED VALUE | PARCEL CHARGE<br>\$17.54 | PARCEL CHARGE<br>\$5.46 | PARCEL CHARGE<br>\$12.08 | MILL RATE CHARGE<br>\$0.2103 | MILL RATE CHARGE<br>\$0.0654 | MILL RATE CHARGE<br>\$0.1449 |
|-------------|--------------|-----------------|--------------------------|-------------------------|--------------------------|------------------------------|------------------------------|------------------------------|
| BRIGHTON    | 784          | \$77,364,700    | \$13,752                 | \$4,279                 | \$9,473                  | \$16,271                     | \$5,063                      | \$11,208                     |
| BRISTOL     | 2721         | \$291,030,900   | \$47,729                 | \$14,851                | \$32,878                 | \$61,207                     | \$19,044                     | \$42,162                     |
| PARIS       | 772          | \$120,107,400   | \$13,542                 | \$4,213                 | \$9,328                  | \$25,260                     | \$7,860                      | \$17,400                     |
| RANDALL     | 1967         | \$217,111,100   | \$34,503                 | \$10,736                | \$23,768                 | \$45,661                     | \$14,207                     | \$31,454                     |
| SALEM       | 6939         | \$378,177,600   | \$121,717                | \$37,872                | \$83,845                 | \$79,535                     | \$24,747                     | \$54,788                     |
| SOMERS      | 3773         | \$323,756,500   | \$66,182                 | \$20,592                | \$45,590                 | \$68,089                     | \$21,186                     | \$46,904                     |
| WHEATLAND   | 2195         | \$136,838,800   | \$38,502                 | \$11,980                | \$26,523                 | \$28,779                     | \$8,954                      | \$19,824                     |
| PADDOCK     | 1903         | \$108,622,300   | \$33,380                 | \$10,386                | \$22,994                 | \$22,844                     | \$7,108                      | \$15,736                     |
| PL. PRAIRIE | 8290         | \$716,213,400   | \$145,415                | \$45,245                | \$100,169                | \$150,627                    | \$46,867                     | \$103,760                    |
| SILVER LAKE | 1345         | \$76,502,900    | \$23,593                 | \$7,341                 | \$16,252                 | \$16,089                     | \$5,006                      | \$11,083                     |
| TWIN LAKES  | 3564         | \$312,109,200   | \$62,516                 | \$19,452                | \$43,064                 | \$65,640                     | \$20,424                     | \$45,216                     |
| KENOSHA     | 29875        | \$2,590,769,900 | \$524,037                | \$163,053               | \$360,984                | \$544,866                    | \$169,534                    | \$375,332                    |
| TOTAL       | 64128        | \$5,348,604,700 | \$1,124,868              | \$350,000               | \$774,868                | \$1,124,868                  | \$350,000                    | \$774,868                    |

Assessor's Costs Allocated to Municipalities

1994  
# 350, 2/16/95

| Municipality       | Parcel count  | Prorate budget     | Prorate full cost  |
|--------------------|---------------|--------------------|--------------------|
| Brighton           | 780           | \$15,685.80        | \$18,700.50        |
| Bristol            | 2,557         | \$51,421.27        | \$61,304.08        |
| Paris              | 774           | \$15,565.14        | \$18,556.65        |
| Randall            | 1,940         | \$39,013.40        | \$46,511.50        |
| Salem              | 6,986         | \$140,488.46       | \$167,489.35       |
| Somers             | 3,716         | \$74,728.76        | \$89,091.10        |
| Wheatland          | 2,173         | \$43,699.03        | \$52,097.68        |
| Genoa City         | 1             | \$20.11            | \$23.98            |
| Paddock Lake       | 1,888         | \$37,967.68        | \$45,264.80        |
| Pleasant Prarie    | 8,290         | \$166,711.90       | \$198,752.75       |
| Silver Lake        | 1,321         | \$26,565.31        | \$31,670.98        |
| Twin Lakes         | 3,409         | \$68,554.99        | \$81,730.78        |
| City of Kenosha    | 28,434        | \$571,807.74       | \$681,705.15       |
| <b>Totals.....</b> | <b>62,269</b> | <b>\$1,252,230</b> | <b>\$1,492,899</b> |

209

**ASSESSMENT INFORMATION**

PREPARED FOR KENOSHA COUNTY

COUNCIL OF GOVERNMENTS

*March 9, 1995*

210

### HAVE YOU CONSIDERED ?...

- 1) How will your assessments be prepared? Cost, Income Market?
- 2) What start up costs will you incur? Make sure you consider costs to insure against municipal liability, possible assessor recertification/training costs, and other benefits.
- 3) What is the plan for meeting statutory standards regarding assessment levels? (Revaluations can cost over \$40.00 per parcel at today's rates.)
- 4) Is the municipality required to employ clerical help to answer basic assessment questions and to process Department of Revenue paperwork? Or will they just expect your current municipal staff to do this?
- 5) Will the assessor have office hours? And if they do will you be required to pay extra for those hours? Will they supply you with reports you may require? (This can cost \$100.00 per hour in some contracts.)
- 6) If, the assessor does not have office hours how are your constituents supposed to get information on theirs or other assessments they are interested in? Remember, these records are public information.
- 7) Who will take care of the real estate professionals that have property information questions? (We currently service over 35,000 calls and 10,000 walk ins during non revaluation years.) *50/50 professionals residents*
- 8) How will the assessment information be coordinated with the county for tax billing and collection etc.?
- 9) Is the municipality required to pay for office costs and supplies for the assessor? (ie: postage, paper, film, telephone, etc.)
- 10) Who from your municipality will be in charge of making sure the contract is being adhered to?
- 11) Where will the hard copy assessment records be kept and will they be accessible? Also will they be updated?
- 12) Who will be on your Board of Review and how will they be paid? Who will be your legal counsel for the Board of Review?

TYPICAL MUNICIPAL ASSESSMENT COSTS -- FULL TIME OPERATION

*Full-time operation*

MUNICIPALITY

COST PER  
PARCEL

|    |  |                   |
|----|--|-------------------|
| 1  | CITY OF MADISON                                    | 29.20             |
| 2  | CITY OF MILWAUKEE                                  | 26.63             |
| 3  | CITY OF WAUSAU                                     | 26.49             |
| 4  | CITY OF EAU CLAIRE                                 | 20.52             |
| 5  | CITY OF WAUKESHA                                   | 20.08             |
| 6  | KENOSHA COUNTY (1995 BUDGET)                       | 19.47             |
| 7  | CITY OF OAK CREEK                                  | 19.29             |
| 8  | CITY OF RACINE                                     | 18.96             |
| 9  | CITY OF BROOKFIELD                                 | 18.90             |
| 10 | CITY OF MENOMONEE FALLS                            | 17.79             |
| 11 | CITY OF JANESVILLE                                 | 17.77             |
| 12 | <b>KENOSHA COUNTY (PROJECTED)</b>                  | <b>16.24</b>      |
| 13 | CITY OF WAUWATOSA                                  | 16.05             |
| 14 | CITY OF GREENFIELD                                 | 15.65             |
| 15 | CITY OF APPLETON                                   | 15.60             |
| 16 | VILLAGE OF SHOREWOOD <i>Contracted maintenance</i> | 15.13 <i>only</i> |
| 17 | CITY OF MUSKEGO                                    | 14.31             |
| 18 | CITY OF SOUTH MILWAUKEE                            | 14.31             |

*2/2*  
*There are no means of comparison.*

# KENOSHA COUNTY ASSESSMENT ANALYSIS

|                     | 1995<br>BUDGET | 1996<br>PROJECTED |
|---------------------|----------------|-------------------|
| PERSONNEL COST      | 1169324        | 972209            |
| LINE ITEM 2000      | 19829          | 9829              |
| LINE ITEM 3000      | 56272          | 56272             |
| LINE ITEM 5000      | 7247           | 7247              |
| TOTAL EXPENSES      | 1252672        | 1045557           |
| REVENUE             | 4150           | 4150              |
| LEVY,               | 1248522        | 1041407           |
| PARCEL COUNT        | 64128          | 64128             |
| PRICE PER<br>PARCEL | 19.47          | 16.24             |

-5.33

The above projected figures for 1996 assume bi-annual assessments and includes cost for records maintenance, record processing and public access.

*County subsidy - \$350,000*

*16.24  
- 5.33  
-----  
10.91*

*The whole still comes out of the taxpayer's pocket.*

PARCEL COST BREAKDOWN BY MUNICIPALITY

|             | PARCEL<br>COUNT | EQUALIZED<br>VALUE | PARCEL<br>CHARGE<br>\$16.24 |
|-------------|-----------------|--------------------|-----------------------------|
| BRIGHTON    | 784             | \$77,364,700       | \$12,732                    |
| BRISTOL     | 2721            | \$291,030,900      | \$44,188                    |
| PARIS       | 772             | \$120,107,400      | \$12,537                    |
| RANDALL     | 1967            | \$217,111,100      | \$31,943                    |
| SALEM       | 6939            | \$378,177,600      | \$112,686                   |
| SOMERS      | 3773            | \$323,756,500      | \$61,272                    |
| WHEATLAND   | 2195            | \$136,838,800      | \$35,646                    |
| PADDOCK     | 1903            | \$108,622,300      | \$30,904                    |
| PL. PRAIRIE | 8290            | \$716,213,400      | \$134,625                   |
| SILVER LAKE | 1345            | \$76,502,900       | \$21,842                    |
| TWIN LAKES  | 3564            | \$312,109,200      | \$57,878                    |
| KENOSHA     | 29875           | \$2,590,769,900    | \$485,155                   |
| TOTAL       | 64128           | \$5,348,604,700    | \$1,041,407                 |

2721  
10.91 P.P.  
29,686.11  
+ 14,501.89  
442

THE ABOVE COST ASSUMES BI-ANNUAL ASSESSMENTS

AND FULL COST TO BE ASSUMED BY THE MUNICIPALITY.



State of Wisconsin  
1995 - 1998 LEGISLATURE

LRB-1392/3  
JS:jrd:aj

1995 Special Session

DOA:.....Kea - County assessor aid

FOR 1995-97 BUDGET — NOT READY FOR INTRODUCTION

1995 ENGROSSED BILL

Post-It brand fax transmittal memo 7671 # of pages 3

|       |              |         |             |
|-------|--------------|---------|-------------|
| To    | JOHN COLLINS | From    | TOM FONFARA |
| Co.   |              | Co.     | DOR         |
| Dept. |              | Phone # |             |
| Fax # |              | Fax #   |             |

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

Under current law, the state pays to counties that have county assessor systems either 75% of the costs of the system or 75% of the sum of 0.2 mill multiplied by the full value of taxable property in the county plus \$3.95 multiplied by the number of parcels of land in the county, whichever is less. Under this bill, the state will not pay any of the costs of county assessor systems, but the county may charge the cities, villages and towns in the county for the cost of the assessment.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.885 (6) of the statutes is repealed.

....NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

SECTION 2. 70.99 (12) of the statutes is repealed and recreated to read:

70.99 (12) The county may charge the cities, villages and towns for which it assesses for the costs of that assessment.

215

1995 - 1996 Legislature  
1995 Spec. Sess.

LRB-1992/3  
JS:jrd:aj  
SECTION 3

**SECTION 3.** 70.99 (13) (a) 1. of the statutes is amended to read:

70.99 (13) (a) 1. The department of revenue shall prescribe the due dates, the blanks and forms and the format of information transmitted by the county assessor to the department as to the assessment of property and such other information as may be needed in its work as well as the forms of assessment rolls, blanks, books and returns required for the assessment and collection of general property taxes by county. The county shall submit material on or before the due dates that the department prescribes and shall use all of the material that the department prescribes.

**SECTION 4.** 70.99 (13) (a) 8. of the statutes is repealed.

**SECTION 5.** 70.99 (13) (b) of the statutes is amended to read:

70.99 (13) (b) The department of revenue shall prescribe minimum specifications for assessment maps. Any county whose assessment maps do not meet the department's specifications at the time of converting to the county assessment system shall have 4 years from the first countywide January 1 assessment date to bring its maps in conformance with the department's specifications. ~~If a county fails to bring its maps in conformance with the department's specifications within the 4-year period, or fails to maintain them at that level thereafter, the county shall be ineligible to receive any payment under sub. (12).~~

**SECTION 6.** 70.99 (13) (c) 1. of the statutes is renumbered 70.99 (13) (c) and amended to read:

70.99 (13) (c) The department of revenue shall determine the minimum number of staff members required for each county assessor's office and the level of certification under sub. (3) required for each position. The county shall employ the number of staff members that the department determines at the level of certification that the department determines.

216

**SECTION 7.** 70.99 (13) (c) 2. of the statutes is repealed.

**SECTION 9348. Initial applicability; revenue.**

(1) COUNTY ASSESSMENT AID. The treatment of sections 20.835 (6) and 70.99 (12) and (13) (a) 1. and 3., (b) and (c) and 1. and 2. of the statutes first applies to payments for the assessment for calendar year 1995.

(END)

INSTITUTE OF GOVERNMENTAL AFFAIRS  
UNIVERSITY OF WISCONSIN-EXTENSION  
P.O. BOX 413, BOLTON HALL, UWM  
MILWAUKEE, WISCONSIN 53201  
(414) 963-4753

## THE COUNTY EXECUTIVE SYSTEM IN WISCONSIN

### Development of County Executive Offices

- 1959 -- Legislation authorizing county executive in Milwaukee County (Wisconsin Statutes 1973, 59.031).
- 1960 -- First election of Milwaukee County Executive
- 1962 -- Constitutional amendments giving constitutional status to Milwaukee county executive office and granting it veto authority (Constitution Art. IV, Secs. 23, 23a).
- 1963 -- Legislation authorizing all other counties to create office of county administrator - elective or appointive, two year term, no veto powers (59.033).
- 1967 -- Legislation authorizing all other counties to create office of county executive - elective, four year term (59.032).
- 1969 -- Constitutional amendments giving constitutional status to such offices and granting them veto authority (Art. IV, Secs. 23, 23a).

### Summary of Duties and Powers of County Executives

1. Coordinate and direct the administrative and management functions of the county government.
2. Appoint heads of departments, except those elected. *614 Engl. in office not under 46 Engl under Co Exec 26 cases*
3. Appoint members of boards and commissions subject to confirmation by the County Board.
4. Prepare and submit the annual budget to the County Board.
5. Approve or veto resolutions or ordinances of the County Board. (A veto may be overridden by a two-thirds vote of the board.)

*Administrator - appointed by Co Bd - Board let criteria executive - elected*

*Salary set before election*

*legislation not provided to eliminate Co-Exec. office once started*

*\$1353.00 per month for sup.*

10-13-76  
CNS, 8pm,

Resolution passed Aug 3<sup>rd</sup> 1976

24 83

Ed Lewis

Clark Vagstad. Secy genl of Fair. UUM.

Tom Mayhew

Walter Johnson

Eric Olson

Earl Holbater

referendum on resolution 11-2-76

3043 U.S. Routes

Booths 100 to Epe,

Booths for U.S.

### Advantages

1. The office of chief executive provides greater visibility for county government for citizens as well as officials of other government.
2. The office of county executive has the tools, especially through appointments and budget preparation, to more effectively coordinate and control the various functions of county government and hence provide greater economy and efficiency in county operations.
3. The office provides centralized rather than fragmental political leadership for county government.
4. The office is consistent with the American tradition of separation of powers with checks and balances as reflected in the U.S. Presidency, state governors, and city mayors.
5. The present county system requires changes if it is to most effectively meet its present and future responsibilities.

### Disadvantages

1. The office of county executive may lead to overcentralization of county political power or "bossism."
2. The office demands too much of the prospective office-holder in that he/she must be both an adroit politician and an expert administrator.
3. The costs involved in setting up the county executive office.
4. Separation of powers introduces executive-legislative conflicts which impede the effective operation of the county.
5. The present county system is appropriate for handling the tasks of county government.

### Experience in Wisconsin Counties with County Executives

To date, six counties have created and filled the office of county executive. There is a distinct correlation between population size and willingness to create such an office. Each of the six counties is among the ten largest in population in the state. Those in the top ten besides Kenosha which have not created an office of county executive are Waukesha (3rd), Rock (6th) and Marathon (10th). (Rock County has an office of county administrator). It is also of interest that each county executive was elected following considerable experience in the respective county government, most notably as County Board Chairman or as County Administrator.

The following tables 1) provide basic data on Wisconsin's experience with county executives, and 2) specify the incidence of county executives and administrators by population classes in the nation as a whole.

220

Co Spec office

20,500.00 2d 25,658.00 av.

50,000.00 office Budget 62,000.00 av.

23,000.00 + 40% fringe

8500.00 to 10000.00 office

75,000.00 act up office

75 128,000.00 + 76 by inflation 80,000.00

25,500.00

80,373.00 office

TABLE I  
WISCONSIN COUNTIES WITH COUNTY EXECUTIVES, 1975

| County    | 1970<br>Population | Rank | Year Plan<br>Established | County Executive(s)<br>& Term(s) | Occupation of County Executive<br>At time of Election |
|-----------|--------------------|------|--------------------------|----------------------------------|---|
| Brown     | 168,000            | 5    | 1970                     | Donald J. Holloway 1971-79       | Clerk of Courts                                       |
| Dane      | 301,000            | 2    | 1972                     | George F. Rienke 1973-77         | County Administrator                                  |
| Milwaukee | 1,033,000          | 1    | 1959                     | Wm F. O'Donnell 1976-80          | County Board Chairman                                 |
|           |                    |      |                          | John L. Doyne 1960-76            | County Board Chairman                                 |
| Outagamie | 124,000            | 9    | 1970                     | Eugene Higgins 1975-79           | County Board Chairman                                 |
|           |                    |      |                          | Alvin Woehler 1971-75            | County Administrator                                  |
| Racine    | 176,000            | 4    | 1974                     | Gilbert Berthelsen 1975-79       | County Administrator                                  |
| Winnebago | 131,000            | 7    | 1972                     | Orrin H. King 1973-77            | County Board Chairman                                 |

TABLE II  
COUNTY ADMINISTRATORS OR EXECUTIVES BY COUNTY POPULATION CLASSES, 1975

|   | 0-<br>4,999 | 5,000-<br>24,999 | 25,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>249,999 | 250,000-<br>499,999 | 500,000-<br>1,000,000 | Over<br>1,000,000 | Total |
|---|-------------|------------------|-------------------|-------------------|---------------------|---------------------|-----------------------|-------------------|-------|
| Without an<br>Administrator<br>or Executive | 292         | 1,444            | 494               | 257               | 102                 | 24                  | 12                    | 5                 | 2,630 |
| With an<br>Administrator<br>or Executive    | 14          | 91               | 70                | 70                | 81                  | 45                  | 29                    | 13                | 413   |
| TOTALS                                      | 306         | 1,535            | 564               | 327               | 183                 | 69                  | 41                    | 18                | 3,043 |

SOURCE: Adapted from the County Year Book 1975, Introduction.

## County Executive Plan Has Few Supporters Here

Little support for, or interest in, an elected county executive for Racine County showed here on Wednesday night last week in the first of a series of hearings planned on the proposal.

According to a group of county board supervisors who are studying the plan it was proposed first by Kenneth L. Huck, then mayor of Racine, and a small group and then supported by the Racine Journal Times. The first time the proposition was considered by the county board last March it was voted down 23-7, but it was brought back for reconsideration after Racine voters indicated in an advisory referendum they supported it. The study group was named by the county board and asked to submit a report to the board by Sept. 11. The hearings were scheduled to tell the public about the elected county executive plan and to get voter reaction to it.

Study group members are Clyde M. Samsel, Mount Pleasant, of the 24th Supervisor District; Robert W. Johnson, Racine, 13th District; Cletus W. Roanhouse, Burlington, 30th District; Richard Willis, Racine, 8th District; and Elwood E. Hoepfner, Union Grove, 27th District.

City of Burlington officials in the audience at Burlington Junior High School were Mayor John Thate, First Ward Alderman Richard Vande Sande, Barbara E. Scherrer, Second Ward representative; Fourth Ward Alderman Thomas Bauman and Clerk-Treasurer Thomas J.

on the western end of the county feel.

Samsel likened an elected county executive to a county mayor system. He said he saw advantages in some administrative functions, particularly in planning and zoning.

Mayor Thate said he hadn't changed his attitude since an information meeting at Union Grove. He likened an elected county executive to a city manager and said he was elected to office on the strength of a campaign against the city manager system. According to Thate, a county elected executive would cost \$35,000 to \$40,000 a year in salary plus the cost of a staff. Thate commended the supervisors for good county government and keeping the county out of debt and said he wished he could say the same for Burlington.

Samsel said elected county executives are paid from \$6,000 to \$41,000 a year in the 45 counties that have the system across the country. The highest paid executive is in California. Another objection raised by Thate was that there are no qualifications for the job, that the popular man gets elected. Thate questioned whether a qualified man could be found to do the job.

Miss Scherrer wanted to know what jurisdiction a county elected executive has over local governments. She was told he has none other than the administrator does now, except for veto, and that an elected county executive is regulated by state statutes. But, she was told, he makes up the county budget and so has "more of a stick" over supervisors than a county administrator.

The audience was told there are two ways to create an elected county executive—by county board action and by nei-

## Coming . . . County Government is Topic At SLAC Installation Meeting

(Paddock Lake) -- County board supervisor, Joseph Andrea, came to talk about reorganization of county government but he, in turn, got an earful of what Silver Lake doesn't like about the county board's present set-up in regards to its favoring the city in its decisions.

The occasion was the installation banquet of the Silver Lake Advancement Corporation at Brass Ball Corners Restaurant.

Andrea, a member of the committee for reorganization of county government, presented a summary of the three forms of county leadership currently used in nearby counties in the state. He favors the county executive form which compares to the role of mayor; an elected official for a four-year term with veto power.

The administrator, similar to a city manager, would be chosen by a majority of the county board but would have no veto. The chairman of the board would be the same as now exists except that he'd be full-time.

By state statutes, he said, the duties of the county head are defined but he'd like to see these duties include an annual budget submitted to the county board for approval; more personnel for negotiations on an advisory level; joint purchasing with the city, towns and villages; more attention to federal funding programs; and better communication between committees and with the entire electorate. Also, a deeper study of legislative matters because, with over 1,000 bills in Madison, supervisors can't study them all. He thinks public relations should be improved too, through availability of speakers for schools and civic organizations.

"The role of leadership is the most important in the county today," he said. "Kenosha county is presently a \$20 million business without a leader."

Andrea spoke for ten minutes and then opened up a question and answer period.

It was then he learned that changes in county government leadership were not nearly as important to his listeners as their feeling of alienation from the county board and what they apparently think is the board's leaning toward satisfying the city's demands.

Specifically, what he heard were complaints about the present countywide assessor system; the county park in Silver Lake that, it was inferred, was made a reality without the consent of the villagers; the data processing of tax bills; and the fear that the success of the county library committee's present study of increased library services will cost a lot but will primarily expand the ser-

(Continued from Page 1)

vice that the city will get.

Andrea admitted he had voted in favor of the county assessing system because, he said, it provides greater efficiency for the entire county. He sees no need for both a city and county jail; he favors an assistant coroner for the county and other changes to avoid duplication of services to the taxpayers. He said he would not at present vote for any other consolidation of services, such as countywide building inspector, until the full-time leadership of the county, which he considers the number one priority was realized.

### NEW OFFICERS

Outgoing president, Gene Heckel, handed over the gavel to the new president of the Silver Lake Advancement Corporation, William Carr, who will serve the next term with his wife, Darlene, as treasurer; Mrs. June Khour secretary and James Thomson, vice president.

Carr spoke out on the need for better communication with people east of I-94 and declared that the SLAC was going to take a more active part in village government, "not telling them what we want but asking them."

(Continued on Page 27)



(Paddock Lake)—County board supervisor, Joseph Andrea, left, was the guest speaker at the SLAC installation banquet, Richard Harrison, right, Silver Lake village president, introduces him to former village president, George Moe.

Stack up now on these color-coordinated sheets! Made of strong polyester/cotton for long service-able wear. Machine washable, dry-able. Sanitized to resist shrinkage. Padded mattress covers of polypropylene or nylon/polyester.

**SAVE—PLUMP PILLOWS**

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\$6.00 reg. size now.....2/\$7.99  
\$8.00 queen size now.....2/\$10.99

|          |           |
|----------|-----------|
| EG. SALE | REG. SALE |
| PERCALE  | PERCALE   |
| WHITE    | WHITE     |

REGULARLY \$1.99  
TWIN WHITE  
MUSLIN SHEET

223

advisory referendum they supported it. The study group was named by the county board and asked to submit a report to the board by Sept. 11. The hearings were scheduled to tell the public about the elected county executive plan and to get voter reaction to it.

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City of Burlington officials in the audience at Burlington Junior High School were Mayor John Thate, First Ward Alderman Richard Vande Sande, Barbara E. Scherrer, Second Ward representative; Fourth Ward Alderman Thomas Bauman and Clerk-Treasurer Thomas J. Reich.

Also in the audience were Mr. and Mrs. Louis Fago, 2816 S. Lake Shore, R. 6; Mr. and Mrs. Matt Becker, R. 3; George Thate, R. 6; Treasurer Norma Bieneman of the Town of Burlington; and Mrs. R.A. Koenig, a resident of the Town of Burlington.

According to Hoepfner, not many people know anything about the elected county executive system. He indicated he and his committee wanted to "hear what you people have to say." The Union Grove village president added the elected county executive has nearly identical powers to those of the present county administrator, except that elected county executives have veto power over county board actions and it takes a two-thirds vote of the board to override the veto. Highway and welfare departments are the only ones not under control of the elected county executive, according to Hoepfner. Besides the veto power, Hoepfner said the only differences between county administrators and elected county executives are expense and the fact that county executives are elected by the people to 4-year terms. Hoepfner estimated Racine County couldn't get a "good man" for county elected executive for a salary less than \$35,000 a year plus the cost of staff (assistants and secretaries) and office.

Willis agreed that the majority of people don't know what an elected county executive is or what his duties are. "We don't know who's going to get voted in," Willis said, "a good man or one who will be influenced by special interests."

He pointed out that 21 people work on the staff of a Milwaukee County official who was hired to "keep tabs" on Milwaukee County's elected executive.

Roanhouse explained that he talked with people from 65 counties at a state convention and that it was the feeling of most of them that a county elected executive plan could work in a densely-populated area like Racine County.

"But," Roanhouse added, "you're not going to do away with anything. You'll still have the county administrator."

Roanhouse explained that it's hard to reach higher officials sometimes. In his illustration, he pointed out you can get to committees, but you can't always get to the governor or the president. The area representative on the county board predicted the "first guy who gets in" will always be in the elected county executive post.

Johnson said there was considerable pressure on county board supervisors from Racine to support the plan for the county executive. He said the Journal Times and ex-mayor Huck were for it, but the committee wanted to hear what people

000 a year in salary plus the cost of a staff. Thate commended the supervisors for good county government and keeping the county out of debt and said he wished he could say the same for Burlington.

Samsel said elected county executives are paid from \$6,000 to \$41,000 a year in the 45 counties that have the system across the country. The highest paid executive is in California. Another objection raised by Thate was that there are no qualifications for the job, that the popular man gets elected. Thate questioned whether a qualified man could be found to do the job.

Miss Scherrer wanted to know what jurisdiction a county elected executive has over local governments. She was told he has none other than the administrator does now, except for veto, and that an elected county executive is regulated by state statutes. But, she was told, he makes up the county budget and so has "more of a stick" over supervisors than a county administrator.

The audience was told there are two ways to create an elected county executive--by county board action and by petition for a referendum and voter approval of it.

"If it goes to a referendum and Racine is for it, we're wasting our time here," Thate said.

Samsel said he thought the plan was pushed because of problems between Racine and outlying areas by a group that wanted another level of government between Racine and the county east of I-94. He added the odds are for the eastern end of the county to get a man to represent their interests better than he would represent people at the western end of the county.

Vande Sande said there are bureaucrats from one end of the county to the other and this looks like a giant step to create some more. He called for more grassroots government where politicians have to be more responsive to people who are voting.

This is taking government away from the people," Vande Sande concluded.

Thate called for regular attendance of county board supervisors at city council meetings so they can carry the wishes of the people back to the county board.

"Why put an extra burden on taxpayers when the system is working good now?" queried Bauman.

He predicted an elected county executive would cost \$100,000 a year and that his main interests would be east of I-94.

"Is our present administrator so inadequate we need another man to do the same thing?" Becker wanted to know.

He said the idea is a move to take government away from the people.

Fago wanted to know the ratio of representation on the county board between Racine and the rest of the county. He was told the city has 18 of 32 supervisors. Miss Scherrer wanted to know the feeling of supervisors for the plan. Willis said "not too many" were in favor of it when it first came up, but this may have been resentment of pressure for it. Mrs. Koenig said she feels the present supervisory system gives better representation.

According to the committee, there is no strong push for the plan outside the City of Racine.

have no veto. The chairman of the board would be the same as now exists except that he'd be full-time.

By state statutes, he said, the duties of the county head are defined but he'd like to see these duties include an annual budget submitted to the county board for approval; more personnel for negotiations on an advisory level; joint purchasing with the city, towns and villages; more attention to federal funding programs; and better communication between committees and with the entire electorate. Also, a deeper study of legislative matters because, with over 1,000 bills in Madison, supervisors can't study them all. He thinks public relations should be improved too, through availability of speakers for schools and civic organizations.

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Specifically, what he heard were complaints about the present countywide assessor system; the county park in Silver Lake that, it was inferred, was made a reality without the consent of the villagers; the data processing of tax bills; and the fear that the success of the county library committee's present study of increased library services will cost a lot but will primarily expand the ser-

(Continued on Page 27)



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224

# Support county executive

The Kenosha League of Women Voters has announced the results of a two-year study in five phases of county government. The first year was spent in basic research into county government structure and the second year a special committee undertook specific assignments in the areas of administration, assessment, environment, coroner alternatives and health.

The committee, headed by

Mrs. John Davis and Mrs. Charles Wendt included the following members: Mmes. Thomas White, E.W. Baternik, Beatrice Lundgren, Floyd Gertz, Henry Landt, and Ralph Jaeschke, ex-officio.

A statement, based on answers to consensus questions by the membership, was formulated and has been approved by the board of directors. The official position of the League of Women Voters of

Kenosha in regard to proposed improvements in Kenosha county government is as follows:

Favors full time management count government is as follows:

**ADMINISTRATION**  
Favors full time management for Kenosha County Government. The League supports the county executive, elected-at-large, as this provides for the greater unification and lead-

ership of the county.

Of the other two choices allowed by Wisconsin Statutes, the League favors as a second choice, an appointed administrator, but to uphold concern for professionalism, the League stipulates education in government or business administration as a minimum qualification for appointees. The Kenosha League is opposed to a full-time chairman elected from the County Board, which it sees as little improvement over the present system.

## ASSESSMENT

Unanimously supports the establishment of a county-wide assessment system. The members believe the county has the financial and administrative ability to bring together the necessary resources for uniform and equitable property assessment. The position of county assessor and staff should be by civil service selection of the best qualified persons.

## ENVIRONMENT

Believes that the Kenosha County Board should be responsible for strong and effective control of the quality of the environment. The League recommends that an effective authority be established in the form of a board or commission that would be empowered to hold hearings, investigate complaints, enforce Kenosha County's environmental quality.

## CORONER ALTERNATIVE

Favors an appointed medical examiner over an elected coroner.

## HEALTH

Strongly reaffirms its support for the establishment of a county-wide medical leadership and supervision in all areas of public health.

## County Board reorganization inevitable

For years this newspaper has been pestering the County Board to provide the county with executive leadership.

The 1969 Legislature gave Wisconsin counties the opportunity to better equip themselves to govern. They have been empowered to create executive or administrative positions to assist county boards and to assume much of the supervisory responsibility.

The intent is to "gear up" to meet the complex social and fiscal problems that go with increasing urbanization in Wisconsin.

To its credit, the Kenosha County Board investigated the two choices, one to have an executive elected by the people for a four-year term on the nonpartisan ballot; with veto power over board actions, or to have an administrator appointed by the County Board to serve at its pleasure, somewhat in the manner of a city manager. All to no avail, up to this point.

However, there have been important developments this week, with County Board Chairman Peter R. Marshall calling for the establishment of a county executive, and Mayor Wallace Burkee stating his belief that the county needs an executive with veto power to direct its actions.

Marshall said the board should be a legis-

lative and policy making body, not an administrative one. "We are responsible for a \$20 million program without a centralized executive or manager," he added.

The record growth of county board controls over the lives of its constituents and the growth in county tax levies indicate that reorganization is inevitable. There must be an end to "headless" county government; an executive safety valve is needed.

An elected executive would seem to be best because of the veto power, because the executive would have an independent base of political support and would have direct accountability to the voters, and because the executive elections would provide a forum for public debate on county policy and operations.

It seems logical that the Kenosha County Board should be supplied with management assistance. The key question is whether the supervisors will heed the growing demands for executive leadership as they embark on broadening of services, such as the recently enacted countywide assessment program, and the proposal to the Legislature to permit countywide police forces.

It is time to unfreeze the county form of government which has been handed down to us from horse and buggy days.

## Marshall calls for county executive

County Board chairman Peter R. Marshall called for the establishment of the office of county executive in his "state of the county" address to board members Tuesday night.

Marshall said "Our county can no longer operate under the present system. It is vital to establish a centralized form of management of county business."

He also asked for a "constructive study" of personnel management, data processing and accounting.

"From these studies we should make the necessary changes to increase our service to the people of Kenosha County."

Marshall said board members would agree that an objective look at the county's operation would show the need for progressive and constructive changes.

Specifically, Marshall mentioned the proliferation of duplicating equipment around the Courthouse and abuses in its operation; the large sums spent for office and printing supplies, the method of hiring new personnel, and the lack of assistance for new employees including lack of familiarization with working agreements, job descriptions and duties.

"The time has arrived for the Kenosha County Board of Supervisors to start a constructive program of making the necessary changes in the operation of county government," Marshall said.

He said the board "should be a legislative and policy making body, not an administrative one. We are responsible for a \$20 million program without a centralized executive or manager."

Marshall, who is completing his first year as head of the board this spring, said some board members have exchanged ideas on the problems and successes of other counties.

"We have discussed and investigated data processing, centralized purchasing and printing, a personnel director, an

administrative head, modernizing our accounting system, and updating our budget format."

He said the time has come to start putting these ideas into use.

Taking a slap at elected and appointed officials, Marshall said that administrative heads "should acquaint themselves with the directives and policies that originate from our County Board."

He also said some employees are being used "in the performance of certain functions that cause concern as to the advisability of their continuance." He did not explain what employees or duties he was referring to, saying the statement needs "private interpretation."

Another problem Marshall cited is in accidents and injuries to employees. "The new Workman's Compensation committee is studying our present procedures and will recommend constructive improvements."

While there are challenges ahead, Marshall also noted a number of achievements in the nine months that he has been chairman.

He said the county has started a new service, the Kenosha County Mental Health, Mental Retardation, Alcoholism and Drug Abuse Board, now in the process of organizing and planning for the various functions under its jurisdiction.

"Another important step taken by our County Board was the adoption of countywide assessing. As of today we are receiving some good cooperation from the several towns and villages in implementing the new assessing department."

"We also appointed the County Library Planning Committee whose purpose is to investigate the potential of a public library system in Kenosha County," Marshall said.

"We are gradually moving along the path of improving our services to the people."

CO. EXECUTIVE

225

# County government alternatives aired for

By JAMES ROHDE  
Kenosha News Staff Writer

**PADDOCK LAKE** — One of the proponents of the county executive form of government, County Board Supervisor Joseph Andrea, promoted his cause before members of the Silver Lake Advancement Corp. last night, but in return received some heat from dis-

sident rural residents over the County Board's pro-city attitude.

Andrea, representing the city's 10th District, talked on the subject of county leadership since he is currently participating in a committee studying the reorganization of county government.

The heat came following his

10-minute speech when he opened a question and answer period and received opposition for the present countywide assessing system, creation of a county park on the north side of Silver Lake, the study by the county library committee and the data processing of tax bills.

In his presentation, Andrea

said the committee for the reorganization of county government which also consists of Supervisors Roger Jornt, Ronald Frederick, Donald Knapp and John Fleck, was studying the three forms of county leadership — executive, administrator and full-time County Board chairman.

He said the county executive

was similar to the office of mayor, since he would be elected by the people for a four-year term and would have veto powers. The county administrator differs from the executive in that the administrator has no veto power and is elected by a majority vote of the County Board.

"The third form of leadership, the full-time County Board chairman, would be just what it says, taking the present office of County Board chairman and making it a full-time position," Andrea said.

He cited examples of all three currently in operation in neighboring counties but said he favored the executive form since it gave the position strength with its veto power; it was an office in which the people had a voice through election and that there was a form of accountability because his record would be under scrutiny at election time.

"The role of leadership in Kenosha County is the most important question facing the County Board today. Kenosha County is currently operating a \$20 million business without a full-time leader," he said.

Andrea said the responsibilities of the county head are defined by state statutes but offered his own opinion of what the duties would be including: — Preparation of an annual budget which would be approved by the County Board.

— Involvement in personnel

matters. — Joint purchasing, possibly with the city, schools, townships and villages.

— Study of federal funding programs.

— Establishment of better lines of communication.

— Greater study of legislative matters.

— Greater public relation role through speeches and civic functions.

He said that his promotion of the full-time county executive was in no way a criticism of the present or past County Board chairmen under whom he has served. Andrea said Kenosha County was very fortunate in having the leadership of Peter Marshall as well as James Amendola and Earl Hester but that the time had come for a full-time leader.

He expressed the hope that the position of leadership for reality before Jan. 1, 1975, if Kenosha County will become said at the present time, it was doubtful whether such measure could be passed.

"I hope in the coming months, your organization will take a more active role county government because working together, we will be able to build a greater and stronger Kenosha County," Andrea said.

Opposition expressed those attending last night's stallation dinner at the Brass Ball Corners Restaurant can chiefly as a result of the pr-



New officers of the Silver Lake Advancement Corp. were installed last evening following a banquet at the Brass Ball Corners Restaurant. From left are William Carr, newly installed president; Mrs. William (Darlene) Carr, treasurer;

County Board supervisor Joseph Andrea, guest speaker; Mrs. Dale (June) Khoury, secretary, and James Thompson, vice president.—(Kenosha News Photo by Norbert Bybee)

## Full-time county head proposal gains backing

The consensus at Monday night's meeting of the County Board special reorganization committee is that the county needs some type of full-time head.

The committee met with members of the League of Women Voters at the Courthouse in another of a continuing series of discussonal and investigational sessions.

The reorganization committee was formed in April by County Board chairman Peter Marshall. Sup. Ronald Frederick is chairman and members are

Sup. Roger Jornt, Joseph Andrea, Donald Knapp and John Fleck.

Frederick said other sessions have been held with the Kenosha Taxpayers, Inc., and other League of Women Voters members.

Frederick pointed out that Kenosha County is the only county of its size in Wisconsin which lacks some type of full-time leadership. Other populous counties have either a county administrator elected by the board, a county executive elected by the people, or a full-

time County Board chairman.

Twice in the last several years some County Board members have attempted to pass an ordinance setting up the county executive system but both times the measure failed.

Frederick said his committee will continue to meet with interested persons and gather data on full-time governmental heads from all sources. The aim will be to present proposed legislation to the County Board which could answer the need for county leadership.

"We've got a \$20 million a year business here with nobody running it," Frederick said. "If it wasn't for some retired persons on the County Board who devote full-time to the job of county government, we would be in even worse shape than we are."

## Panel discussion on county rule

Reservations are being taken for a panel discussion being offered to all interested groups on the subject of full-time management for Kenosha County government.

Sponsored and organized by the League of Women Voters, the panel will be presented free of charge before clubs, civic groups and other organizations beginning in October.

Reservations may be made with Mrs. Bea Lundgren, 7541 3rd Ave.

The public information presentation is being offered with the cooperation of members of the Kenosha County Board of Supervisors as a public service.

Panel members will be Peter Marshall, County Board chairman; Sup. Ronald Frederick, chairman of the county government reorganization committee, and Sup. Joseph Andrea, legislative committee chairman. Mrs. John Davis of the League will be moderator.

## Silver Lake group

sage of the countywide assessing system.

Andrea who voted in favor of the program, defended his action because, he said, he felt it provided a more consistent means of assessing as well as greater efficiency.

He suggested that the county jail and city jail be merged into one safety building which, he said, would avoid the duplication of services and provide a savings to taxpayers.

Asked about the possibility of the County Board's creating a countywide building inspector's office, now that assessing is countywide, Andrea said that he would not vote for any other consolidation of services until full-time leadership was obtained.

He did say he favored the appointment of an assistant coroner serving the west end of the county but side stepped the question of a county court system in western Kenosha County until he has a chance to examine it at the cost factor.

During the meeting, the new officers of the Silver Lake Ad-

vancement Corp. were installed with William Carr taking over the leadership as president James Thompson, vice president; Mrs. William (Darlene) Carr, treasurer, and Mrs. Dale (June) Khoury, secretary.

New directors installed were Mrs. Rudy (LaVern) Ran Eugene Heckle and Ralph "Bud" Henning.

In taking over the gav Carr said the organization needed better communication with people east of the "I" system, other villages and ourselves.

"We're going to take an active part in village government. We're not going to tell them what we want, we're going to ask them," he said.

Carr said, "To use the favorite expression of young people we want to 'hang loose' and look things over before acting." Honored guests at the dinner included Mr. and Mrs. F. Pack, who heads the village rescue squad, Mr. and Mrs. Wayne Lake, chief of the department, village president and Mrs. Richard Harrison and Dr. and Mrs. Chester DeWitt

226

# County Board panel favors full-time exec

<sup>10-3-73</sup>  
The County Board's special reorganization committee has taken a stand in favor of hiring a county executive to be the chief executive officer of the county.

A motion to go on record on the matter was adopted unanimously by the five-member committee at its 6:30 meeting Tuesday night.

The full County Board could be asked to endorse the proposal as early as next month according to committee chairman Sup. Ronald Frederick.

If action goes rapidly, there could be time to put the election of a county executive on next April's ballot.

Not all committee members were that optimistic over the plan's chances. Sup. Joseph Andrea, who made the motion, said the move is just "the first step in a long journey."

It was in 1970 that the first serious move was made to get a full-time head for county government. The recommendation was referred to the finance committee where it died.

Last April, County Board chairman Peter Marshall created the special reorganization committee composed of Sups. Frederick and Sups. Roger Jornt, Joseph Andrea, Donald Knapp and John Fleck.

Last night's action culminated several months of study of the issues involved.

Andrea said the action, in effect, eliminates a county administrator and a full-time county board chairman from further consideration.

"We have heard from all of them," Andrea said, "and now it's time to pick one and move on it."

Andrea noted that there are a number of hurdles to cross before the issue can be put before the public. He said the finance committee has to set a budget, the personnel committee has to set a salary, and the building and grounds committee has to find office space.

Even more importantly, the public must be told the story of the need for an executive, Andrea said.

Members of the League of Women Voters, who have been cooperating with the committee in its study, plan a public forum later this month to discuss the pros and cons of full-time county management. The Chamber of Commerce has asked the League to assemble speakers on both sides of the issue.

"We will be active in helping you with the publicity," Mrs. Fran Jaeschke of the League told the committee.

Board chairman Marshall told the committee he favored its action, and also backed a proposal that the county hire a county planner to help the zoning and assessing departments.

Sup. James Amendola, a former board chairman, congratulated the committee for its action. "After four or five months as chairman, I realized that we needed an executive. It's essential to do the job."

Frederick commented that a county executive is the only answer to effective management of county business.

"If you are going to give the job to a man, give him the tools to do the job," Frederick said. "A county administrator only has to answer to 14 board members to keep his job. An executive elected by the people, with veto power over the board, is the only sensible answer."

Both Andrea and Frederick said a full-time county board chairman, the third alternative for full-time management, is a poor choice because his powers and effectiveness would be severely limited.

Sup. Eric Olson, vice-chairman of the board and next in line to be board chairman, was opposed to the county executive plan and said he would campaign against it.

At the County Board meeting following the committee session, permission was granted committee members to travel to Green Bay Thursday for a meeting with Brown County Executive Donald Holloway to gather further information on budgetary needs, office organization, and operation. The board chairman and corporation counsel will also attend.

## Supervisors okay help for chairman

<sup>10-16-73</sup>  
The County Board's administrative council has voted 7-5 to approve office space and a secretary for the board chairman.

These opposed to the move at a Monday night meeting said the office would be a duplication of facilities if the county plans on putting in the county executive system.

Some also felt that the office space would be acceptable, but felt that a secretary post should more properly be filled by a person who would be an executive secretary to all board members.

The council's recommendation will probably come to the full board at the meeting next week Tuesday.

Voting in favor of the move are Sups. Helen Tillman, Eric Olson, Charles Schulte, Roger Jornt, Joseph Andrea, Francis Pitts, and Board Chairman Peter Marshall. Opposed are Sups. Bernard McAleer, James Amendola, Clarence Wavro, Wally Lange, and Wayne Koessl.

## County executive plan favored

<sup>10-4-73</sup>  
The County Board appears to be coming to the conclusion that a government structure cannot function effectively without an administrative head.

At least the board's special reorganization committee is of that belief, having taken the position Tuesday in favor of hiring a county executive.

This is the first major step since the board openly realized several years ago that the responsibilities of supervisors have changed drastically and that perhaps it should pursue one of three courses—a full-time county board chairman, or an administrator, or an executive.

The thinking is that with a chief executive in charge of operations the board would be in a better position to handle the large volume of modern-day problems and their complexity.

The growing influx of state and federal edicts, problems originating in the growth of county population needing prompt attention are among considerations. Another is that contract negotiations take considerably more time.

Similar thoughts resulted in the executive setup being approved by the following counties: Brown, Dane, Milwaukee, Outagamie and Winnebago.

Of course, a more effective year-around administration has a number of hurdles to get over before it becomes a reality in Kenosha County. Chief among them are endorsement of the executive setup by the full County Board and approval by the electorate.

The present committee system of county management dates back to horse and buggy days and executive leadership is needed to modernize service to the public on a day-to-day basis.

The executive, elected for a four-year term, would have veto power over acts of the board, power to make appointments, and would be directed to prepare the annual county budget for action by the board.

The County Board's reorganization committee has recognized the need for the help of a chief executive, which appears all to the good for county government and in the public interest.

It is indeed time to modernize.

## Labor unit backs proposal for a county executive

<sup>10-17-73</sup>  
The County Board was informed Tuesday night that the AFL-CIO Council has unanimously endorsed an elected county executive plan for the county's administrative head.

William Williams, a board member of the central labor body, brought the news to the County Board immediately after the AFL-CIO meeting last night.

Earlier, the AFL-CIO's Committee on Political Education (COPE) has also endorsed a county executive, and endorsements have been received from the Kenosha Taxpayers, Inc., and members of the League of Women Voters.

"We are extremely gratified for this endorsement," said

Sup. Ronald Frederick, chairman of the board's reorganization committee. The committee earlier this month endorsed the county executive plan over that of a county administrator or a full-time County Board chairman. The latter two possibilities for full-time county leadership were deemed lacking in real power and in accountability to the people.

No timetable for implementing the county executive plan has been set up, although even now several figures in local political circles are known to be interested in running for the four-year term.

Frederick had said earlier that an election could possibly be held as early as the spring, 1974, elections. It appeared today, however, that a 1975 election is more likely due to the necessity for much preliminary work.

227

## Gearing-up government

Demands are growing for change in the internal structure of county government, in particular the fact that it is "headless."

The County Board already has its own reorganization committee which has endorsed the county executive plan over a county administrator or a full-time County Board chairman.

This week, the AFL-CIO Council unanimously endorsed an elected county executive plan for the county's administrative head.

Similar endorsements were forthcoming earlier from the AFL-CIO's Committee on Political Education, the Kenosha Taxpayers, Inc., and members of the League of Women Voters.

There is feeling that the sheer weight of growing county governmental problems force reorganization and that the county executive is the key point of reorganization.

It was back in 1969 that the Legislature gave Wisconsin counties the opportunity to better equip themselves to govern.

They have been empowered to create executive or administrative positions to assist County Board and to assume much of the supervisory responsibility.

The intent is to "gear up" to meet the complex social and fiscal problems that go with increasing urbanization in the state.

Before April, 1969, the Wisconsin constitution directed that "The legislature shall establish but one system of town and county government, which shall be as nearly uniform as practical." Provision had been made, however, to allow Milwaukee county its executive system.

Now five counties have executives elected for a four-year term. They are responsible for presenting an annual budget, as well as other matters for board consideration. The executive has veto power, including power to veto budget increases and decreases.

It is encouraging that in Kenosha County there is increasing support for electing an executive to coordinate and direct administrative and management functions of county government not otherwise vested by law in other elected officers.

Kenosha county needs a county administrative focal point such as the state has in the governor and the city in the mayor. The county must be fully prepared for future responsibilities.

## Debate county government Wednesday

Sponsors of a public forum to debate the merits of a full-time county government head are hoping for a full house of interested citizens Wednesday night.

The forum will be held at 7:30 p.m. in the Fine Arts room of the Washington Rd. campus building of UW-Parkside.

The issue has been hotly debated among County Board members since 1969 when state law first permitted counties to elect executive heads which are similar to mayors of cities.

Citizen reaction to possibly hiring a \$20,000 executive plus staff for the Courthouse has been much less impressive to date, according to Sup. Frederick, head of the Board's special reorganization committee.

Frederick and the other committee members have been studying the county executive system and the alternatives most of the year. Their conclusion, formalized only last month, is that the county executive is preferable to less powerful executive types such as a county administrator or full-time County Board chairman.

Frederick along with Peter Marshall, Board chairman; and Sup. Joseph Andrea will advocate the executive plan tomorrow night, while alternatives will be presented by three other board members—Vice-Chairman Eric Olson and Sups. Bernard McAleer and Earl Holister.

The forum is being sponsored by the civic affairs committee of the Kenosha Area Chamber of Commerce with the help of the League of Women Voters.

## Meet to discuss salary plan for proposed county executive

The county's special reorganization committee will meet at 7:30 tonight with the personnel committee of the County Board to discuss possible salary arrangements for the proposed county executive.

The meeting will be held in the third floor board room of the Courthouse.

The reorganization committee earlier this month endorsed the county executive plan and said it will present it to the full County Board for adoption.

Under the plan county residents would elect an executive for a four-year term. He would have veto power over board

actions overturnable only by a two-thirds vote; would prepare the annual budget and oversee county departmental operations and would otherwise function as the executive head of county government.

828

# Forum split on need for county executive



Pro and con advocates of a county executive plan for Kenosha took turns at a UW-Parkside podium Wednesday night to air their respective stands. County Board chairman Peter Marshall speaks here, with Chamber of Commerce moderator James Harmon seated rear.

In foreground are other proponents with Marshall, Sups. Joseph Andrea and Ronald Frederick (back to camera). Opposite podium are members of opposition, Sups. Eric Olson, Bernard McAleer and Earl Hollister. (Kenosha News photo by Norb Bybee)

By JIM MEYERS  
Kenosha News Staff Writer

The proposed executive was described variously as the county's No. 1 priority, another wasteful administrative governmental layer, a radical reform towards progressive management, "putting the cart before the horse," and plain, sound government.

The widely varied opinions came during a forum at UW-Parkside Wednesday night sponsored by the Kenosha Area Chamber of Commerce with the help of the League of Women Voters. Some 65 persons attended.

County Board members made up the panel, but the discussion was also entered by representatives of the League and of the watchdog group, the Kenosha Taxpayers, Inc., both of whom have favored a county executive for some time.

While opinions last night were sharply divided on the issue, an informal poll reveals that a majority of County Board members at this time already favor full-time county management under an elected executive.

Whether the County Board actually votes to install the system in the near future will largely depend on public reaction to the idea, board members say.

They don't want to be caught, they say, in a crossfire of public opinion similar to that which resulted when the countywide assessor system was voted in with little public input to the decision making process.

Two major objections developed last night: a county executive would actually have little government to administrate since state laws presently mandate most existing county services and how they are to be administered, and secondly, there are many more higher-ranking priorities for

county spending which would result in direct and needed services to the public.

Taking sides in favor of an executive were County Board chairman Peter Marshall, Sup. Ronald Frederick, chairman of the board's reorganization committee, and Sup. Joseph Andrea, chairman of the legislative committee.

Opposing viewpoints were expressed by Board vice-chairman Eric Olson; Sup. Bernard McAleer, finance chairman, and Sup. Earl Hollister, welfare board and highway committee member.

James H. Harmon, moderator from the Chamber, said the Chamber membership will be polled on the executive issue and a petition formed to determine that group's official stand.

Marshall, who spoke from extensive printed remarks, pointed out the changing role of county government from a mere caretaker of certain state mandated services to the provider of may new local services and many added duties for the state.

"Counties, rather than other local municipalities, are being designated to perform certain tasks," Marshall said.

"Yet, the structure of county government has remained basically the same. Most counties still have no single administrator responsible for their operation."

He said there is no answer to the question, "Who is in charge here?" when it comes to the Courthouse and its ancillary offices.

Marshall argued that a county executive, in addition to being a visible and powerful head, accountable to the people who elected him, would "exercise all of his appoint-

(Continued on Page Twenty-three)

229

pros and cons

## Does Kenosha need a county executive?

(Editor's note: In an effort to provide readers of The Kenosha with the facts necessary for them to arrive at their own opinions, this newspaper interviewed key people regarding the question of whether Kenosha County requires the services of a County Executive.)

### NO 'we are not ready'

"We are not ready for the county executive office in Kenosha county," stated Ed Wavro, Kenosha county clerk, long-time veteran of county government, and (in the eyes of some voters) the candidate most likely to be the county executive, should the county choose to establish the position.

"We would only be creating a 'bureaucratic monstrosity' which we'd then be stuck with; the taxpayers would have to feed it forever. Let's look at the argument that is offered by those who are for the county executive. They say the county must have a head, just like the city government. However, they overlook an important difference which the taxpayers had better consider. Your city aldermen work with APPOINTED officials, that is, department heads who are experts in their fields. They report directly to the city administrator.

County government is totally different. Our supervisors work with officials such as the district attorney, register of deeds, sheriff, coroner, clerk of courts, welfare director, county clerk, county treasurer, highway commissioner and the Brookside administrator.

These are primarily elected positions and, as such are governed by Wisconsin statutes; their job duties are clearly defined—and they do not need to work with any county executive because they are not answerable to any county executive," said Wavro.

"But then," the KL interviewer asked, "it becomes a matter of personalities, doesn't it?"

"Definitely," answered Wavro. If any or all of these dept. heads for any reason doesn't get along with the county executive, they can tell him where to go and he can't do anything about it.

"So you see, you can't compare county government with city government, industry—or anything else. The state laws regulate those positions and all of their duties. The county executive is not their authority.

Then how is it possible, asked the interviewer, that Milwaukee's county executive seems to work effectively?"

County clerk smiled. "Milwaukee county is like a separate nation—they have different statutes. And remember that when they started with their executive they had something close to 70 supervisors. They had problems that we do not have.

"Would you comment more on

Continued On Page Eight

### YES number 1 priority

"The number one priority item in county government today is the need for full time leadership," said County Board Supervisor Joseph Andrea.

"Some months ago County Board Chairman Peter Marshall selected a five member committee of county board members (Roger Jorndt, Ronald Frederick, Donald Knapp, John Fleck and myself) to study this matter. This reorganization committee investigated three different types of leadership, the county executive, the county administrator and the full time county board chairman.

"We looked into surrounding counties. Milwaukee, Dane, Outagamie, Brown and Winnebago, all have elected county executives. Racine and Rock counties show an appointed county administrator; Waukesha has a full time county board chairman.

"It is the consensus of the committee that a county executive's duties would be defined by state statutes and others would be given by the county board. The county executive would, 1) Prepare an annual budget, to be submitted for study to the finance committee with final approval by the county board. 2) Compile information for the county personnel committee for negotiations with employee groups; he would not be a negotiator but an advisor. 3) Joint purchasing. He would study and make recommendations to work with the city schools and townships in hopes of attaining greater savings for the taxpayers.

4) Federal Funding Programs. This is a big area the Kenosha County should explore further. 5) Establish better lines of communications—not only within the county board, but also with all the areas of local government. 6) The county executive would be responsible for a deeper study of legislative matters. As chairman of the County's legislative committee, I feel there is an area of improvement," Andrea said.

"For example, there are over 1,000 bills in the hopper of the state legislature in Madison. All of this should be followed closely. Many of the decisions made in Madison, and Washington, affect Kenosha county. Furthermore, I feel the county executive could give us a great deal of excellent public relations.

"I would like to remind your readers," Andrea said, "that Kenosha county is a \$20 million-a-year business—without a full time leader. In my five years on the

## NO 'we are not ready'

Continued From Page One  
the 'bureaucratic monstrosity' that you mentioned before."

"Yes, I must point out that we are talking of more than just one man, when we talk of a county executive. We are talking about a salary of up to \$25,000 per year for the executive plus his secretary and office. Directly under him, he will require a county planner, a personnel director, a purchasing agent, a data processing expert, a works manager (who would have to be a graduate engineer) and a county auditor (an accountant) to work with federal grants, social service Brookside, sheriff's dept. and other county offices. And that's only part of the costs; most of these positions necessitate secretaries, staffs in some cases plus building space to house these offices, personnel and equipment. That's a bureaucratic monstrosity and it will cost the taxpayers more than you might imagine.

"And what will this county executive actually do? Go to luncheons? What can he do that is not now being done?"

"Are you aware that the county has already spent \$48,000 for a 'reclassification study of county government' and that the findings of this study are not even in yet?"

"Remember the actual figure for the annual Kenosha county budget is about \$20 million. Of that, \$14 million is with the Social service and is governed by state and federal laws. The county executive has no jurisdiction over that area either so you would have him as an administrator for \$6 million annually. Actually, it's less than that because the parks commission governs the parks and recreation dept. and a board of trustees operates the Brookside institution. So there is no need of a county executive in either of these areas.

"What makes the people think they need an executive in the first place? Do the voters know enough about the job of county government to elect the right man? How can the voters know how to vote when they don't know what the job will involve and believe me, they DON'T know because NOBODY knows.

"That's another peculiar thing, once elected, the county executive doesn't have anyone to go to for help because the other county offices are not legally under him—they don't report to him. Kenosha county is probably the last place on earth that needs an executive. Consider the finances. The only debt we have now is for the monies used to purchase the land Parkside is now on. Of the 72 counties in Wisconsin, Kenosha is rated in the top five. The current county budget represents a reduction of about \$1 million. This is only partly due to federal revenue sharing, the finance committee met night after night and worked on this budget. Another thing that I believe is being wrongly stated is the so-called 'veto power' of the county executive. Actually, it is nothing. Two-thirds of the supervisors can over-ride any veto. So, you see, the executive actually has no power.

"Do our present supervisors think that an executive will take some work off their backs? Or do they want some kind of a 'scape goat' upon whom to heap their problems? People from city government always refer to the county as 'headless'. I disagree; I think in the county we know where we've been and where we're going. I cannot understand the hurry to adopt the executive system. Why the panic? It is my opinion that no longer are people willing to accept the tenet that centralization equals efficient government.

"People are tired of layers and layers of bureaucratic fat! They are tired of being taxed to support a non-efficient, non-productive and non-responsive government. It has been proven time and time

again that the closer government is to the people, the more efficient and responsive it is to the people's will.

"I leave you with this thought," said Wavro, "The cry to bring government back to the people is being answered through present county government."

230

## YES number 1 priority

Continued From Page One  
county board. I find this very hard to understand. It is my hope that before Jan. 1, 1975 a position of leadership would be reality and the county's reorganization committee would come in with a solid recommendation.

"Personally, I am for the county executive plan. I think a person who attains this role of leadership must be strong and he certainly would by his power of veto. This veto power, of course, is part of every truly powerful office from the President of the county, to the

governor of the state and the mayor of the city. Another reason I am for the executive is that your readers—the people of Kenosha—would have the choice to elect whomever they see fit to lead them. Again, similar to all other elected officials, I have faith in the democratic process that the voters can make the right choice.

"Then there is the matter of accountability. A county executive elected by the people will be more vitally concerned about the entire county. It's his record that has to be put on the line at the next election."

"You see," Andrea stated, "this is as opposed to a county administrator who ends to be more responsive to the county board who elects him."

"County government, in general, is now known as the 'dark continent of American politics' because it is headless and operates through committees. An elected county executive could give Kenosha county the high level, VISIBLE leadership that is very much needed. I might say that it boiled down to greater efficiency, which hopefully will produce savings to the people of this county.

"I certainly hope," added Supervisor Andrea, "that these remarks are not interpreted as detracting in any way from the present County Board Chairman Peter Marshall—or the past Chairmen Earl Hollister or James Amendola, both of whom I've served under. Quite the contrary, Kenosha county is indeed fortunate to have men like Hollister, Amendola and Marchall that truly give a dedicated effort to the citizens.

County Board Supervisor Ron Frederick, when interviewed stated, "The county executive is a no-nonsense approach to county government. Who do you see in the county when you have a problem? Where can you go? You end up getting shuffled around, right? Obviously, the answer is to have one man with the responsibility—answerable to us; accountable to us.

"Remember that the supervisors were elected to be the legislatures; well let us do what we were elected to do. Let's have the executive so that we can get back to being supervisors."

Supervisor Frederick, who is also chairman for the county government reorganization committee, went on:

"The actual budget is about \$6 million plus another \$13 millions from federal and state revenues. All of the supervisors take this responsibility very seriously; that's why we want the county to be as efficient as possible. Efficiency brings savings to the taxpayers.

"Let me give you an example of tighter budgeting. With a county executive, we could have county-wide purchasing. This would mean real quantity buying and you know this saves money.

"Another example would be the centralizing and streamlining of present facilities, personnel, equipment, etc., Instead of each department having all their own people and machines.

"Increased communications would also result in greater savings. Now we lack direction—different committees are uncoordinated.

"A county executive would have regular meetings with each department head. He could research what they need rather than just take their requests."

"Right," added Supervisor Andrea, "because the county executive's control rests in the budget."

In conclusion, Supervisors Andrea and Frederick stated that they enjoy serving on the board of supervisors; however, after visiting other counties, they feel Kenosha could work more efficiently and with greater savings to the taxpayers -- by using a county executive.

231

# County executive forum

Continued from Page One

11-8-73

ment, budgetary, coordinative, veto and recommendatory powers fully to bring about substantive change in massive doses."

"The news media and the public eye would focus on his office for coherent explanation of county issues," Marshall said. "The level of County Board debate would be elevated, and with the facts better presented, the speed of deliberations would be quickened."

"Our present structure of county government promotes fragmentation and disintegration. It discourages innovation and fails miserably to communicate with and involve the public," Marshall said.

He said the County Board of Supervisors should play a much more limited role than at present, sticking to policy matters "and not administration."

The board's vital function under an executive, which he said is now often lacking, is really to provide "a broad-based, balanced, common sense non-expert review to the proposals of technicians and bureaucrats."

"Creation of an elected county executive will build in powerful pressures for positive change—a change that is urgently needed and available through no other means," Marshall said.

Hollister, who represents most of Bristol Township and surrounding areas, took the stand that bigness alone in government does not mean it is better, or more economical.

"We are pyramiding government to the point where it is top heavy in a county administrative personnel," Hollister said.

"Would we be creating a new office with no proven benefits? I see no reason for piling on another level."

Hollister was also critical of the countywide assessor system which he has consistently opposed and which is still opposed by himself and others in a pending court suit.

He said that the assessor has boomed to a \$430,000 budget item next year, much more costly than the old system of small, local assessing offices. As for the 75 per cent state aid for the new system, Hollister said "the money still comes out of the same taxpayers' pockets," and that the state money is only throwing out the bait to bring us one more step closer to regional government.

"County government is pretty well regulated by the state already, Hollister said, "and changes of any value are hard to visualize just because we have an executive."

Hollister said election by popular vote is not the way to get the best man anyway. "We should go out and hire the best man," he said, referring to the county administrator system wherein the board makes the decision alone.

Olson said priorities are wrong by promoting an executive. He said county changes should be made based on local needs, practice, and experience and not by "utopian schemes" out of a textbook.

He said that before an executive and staff are set up, the county needs a professional personnel administrator for its 600 employees, a licensed CPA auditor, a budget director, a county planner, a purchasing agent and centralized purchasing, a licensed engineer for the highway department, a clinical psychologist for the mental health program, and a county health department with a professional sanitarian, among others.

"We need a thorough study of the structure of our government and its needs before we saddle the county with an unnecessary administrator," Olson said.

Olson said other counties which have gone to full time management have first had most of the staff he listed as priorities for Kenosha.

He also had high praise for the present efficiency of local county government, saying employees and department heads operate the government at less per capita cost than any of the seven or eight Wisconsin counties which have heads.

Termining an executive "redundant and unnecessary," Olson said the desire of the taxpayer is "to get the job done at the least possible cost," and that the county should not create "a meaningless political plum."

Olson agreed that managerial expertise as advocated by Marshall is needed, but pointed out that an executive's only qualifications are that he be a county resident.

Marshall countered with his faith in the democratic process, in the people selecting the right man the same way board members themselves are elected, along with mayors, governors, and all the way up to the President.

McAleer, the third opponent, reiterated that a proper organizational and staffing structure is needed first. "We need a team goal and a team before the quarterback can succeed," he said.

Andrea, in support of an executive, said the county has a \$20 million budget, second only to the Unified School District. "And no one to lead it." He said an executive could more than save his salary.

"It is unbelievable that this county has no annual inventory of capital items, no departmental meetings, no joint purchasing."

Frederick, whose five-member study committee has unanimously endorsed the executive, added that the taxpayer needs someone to talk to, a line of communication with county government, and said he trusted the people to make the right decision.

## the county executive

THE KENOSHA LABOR last week published a comprehensive survey of the pros and cons regarding the question of a full time executive for Kenosha county.

AS THE VOICE of organized labor in this community, this newspaper must state labor's opinion that the government is made up of the people—to serve the people. Therefore, whether it be national, state, county or city, the government should be responsible to the people. We believe the elective process is the manner in which the people wield their power. This, is Democracy in action.

AFTER STUDYING both sides of the controversy, this newspaper has concluded that Kenosha needs a full time executive. Furthermore, we feel that such a person must be elected by the people, which elective process excludes the county administrator plan.

THE KENOSHA LABOR, therefore, endorses the county executive plan for Kenosha county.

IN RE-AFFIRMING labor's stand and applying it to Kenosha, we must state that we believe the people—the voters — have the necessary information to decide. We further believe they have the right to decide.

WE STRONGLY urge all of our readers to exercise their power by establishing the elective position of a full-time county executive.

## County executive

The opportunity to have a full-time head of county operations seems to be shaping up.

It's a \$20 million a year business and the County Board is hearing repeated demands that sound management requires either an executive, to be elected by the public, or an administrator, to be chosen by the supervisors.

The voters pay for county government and believe they should be able to have someone in full-time control.

However, if the County Board creates the post of executive it should attempt to avoid Brown County's difficulties by establishing a job description. Brown County Board has been involved in arguments with its executive over personnel vacancies, and it's quite a power struggle.

Job description would be in addition to state law which is very specific on some functions of county executives. They are to prepare the annual budget for board action, for example. Day to day functions were written in broader language.

The law says the county executive shall have the duty and power to "coordinate and direct, by executive order or otherwise, all administrative and management functions of the county government not

otherwise vested by law in boards and commissions or in other elected officials."

So there are sticking points in the executive arrangement which should be ironed out early in the game.

Of course there are some Kenosha County Board members and citizens who favor the administrator type of control. This has appeal in political ranks because an administrator is selected by the board and not by the voters at large. But an administrator has faults, too. There also have been fumbling exercises where a county board has chosen an administrator.

As critics point out, an administrator is an official who is beholden to a board and who lacks the veto power and therefore can not preside over county government with authority. Everyone stands to gain by having an elected executive with the full authority to manage county business who owes his job to the people.

A \$20 million a year business needs someone at the head and an early decision should be made by the Kenosha County Board. It would be a major step forward if the board went for the executive form and if such a person were chosen at next April's election.

The plain fact is that Kenosha County can't afford to have anything less.

232

SUMMARY OF STATUTORY PROVISIONS FOR COUNTY GOVERNMENT MANAGEMENT IN WISCONSIN

NOTE: Kenosha county government is presently operated by thirteen standing committees of county board supervisors. There is no overall authority or full time manager for implementation of its proposed twenty million dollar annual budget. A special county board committee has been studying the various alternatives for establishing full time management for Kenosha county. Following is a summary of three forms of management provided in state statutes Chapter 59.

| <u>COUNTY EXECUTIVE</u><br>(Section 59.032)   | <u>COUNTY ADMINISTRATOR</u><br>(Section 59.033)   | <u>FULL TIME BOARD CHAIRMAN</u><br>(Section 59.05)   |
|---|---|--|
| <p>(1) Established by resolution of the county board or by petition and referendum.</p> <p>(2) Elected at large for a term of four years commencing with first spring election at least 120 days after creation of office.</p> <p>(3) Duties and Powers: Coordinates and directs all administrative and management functions of county government not otherwise vested by law in boards, commissions or other elected officials.</p> <p>    Makes all appointments subject to confirmation by county board.</p> <p>    May appoint an administrative secretary and staff assistants.</p> <p>    Makes annual report and recommendations concerning condition of the county.</p> <p>    Prepares and submits an annual budget.</p> <p>    Has veto power over budget item and ordinances and resolutions which requires 2/3 vote of board to overrule.</p> <p>(4) Salary: fixed by county board for each term at least 90 days before election held every four years</p> <p>(5) Qualifications: resident of the county and qualified elector.</p> <p>(6) Removal: may be removed for cause by governor of the state.</p> | <p>(1) Established by resolution of the county board or by petition and referendum.</p> <p>(2) Appointed by majority vote of the county board.</p> <p>(3) Duties and Powers: The same as for county executive with one exception.....</p> <p>County Administrator has no veto power.</p> <p>(4) Salary: Set by county board action upon appointment and adjusted thereafter by board vote.</p> <p>(5) Qualifications: Appointed on merit with regard for experience and administrative ability.</p> <p>(6) Removal: by county board vote at any time.</p> | <p>(1) Elected by the county board as a full time chairman - an extension of present practice.</p> <p>(2) Elected from among the supervisors at first meeting of board following regular election of supervisors every two years.</p> <p>(3) Duties and powers: performs all duties required of the chairman by county board action.</p> <p>    Presides at all meetings and transacts all board business</p> <p>    Is authorized by the board to make appointments without further confirmation (Section 59.06)</p> <p>County Chairman has no veto powers.</p> <p>(4) Salary set by board action (Section 59.03,2 (f) )</p> <p>(5) Qualifications: a member of the county board,</p> <p>(6) No provision for removal during two year term.</p> |

Prepared for Kenosha Chamber of Commerce Civic Affairs Committee by League of Women Voters of Kenosha

## County executive hearing Wednesday

The second and final informational session on a proposal to establish a county executive has been rescheduled to next week. The session will be held at 7:30 p.m. Wednesday in the second floor courtroom of the Courthouse, according to Sup. Ronald Frederick, chairman of the County Board's reorganization committee.

The original hearing on Wednesday of this week was cancelled due to the snowstorm.

The first session, held in Salem Township last Thursday, drew strong opposition from rural residents.

The County Board heard the first reading this Tuesday of a resolution establishing a county executive and holding a countywide election to fill the post in April, 1975.

Final debate and action on the resolution is expected the Feb. 19 Board meeting.

A five-member reorganization committee, made up of both city and county representatives on the last last year endorsed

ed the county executive plan unanimously.

However, opinion on the Board has been split over the need for a full-time county employe to oversee the budget and other operations.

So far, four other counties in Wisconsin have taken advantage of recent state legislation permitting county executives. Until the 1969 Legislature acted, only Milwaukee County, the state's largest, was permitted to hire an executive.

Saturday, February 16, 1974

## County executive

Next Tuesday night, the County Board will vote on the extremely important county executive issue.

As an advocate of full-time county government, for years we have proposed an elected county executive.

Such an official is needed as the county population and related problems continue to grow.

The question has long been argued, recently in at least three public meetings and in many informal sessions.

Nothing we have heard in opposition rings with much more than rhetoric and groundless fears.

Leadership, strong, visible, and accountable to the people, is a growing

## Decision tonight on county executive

By JIM MEYERS Staff Writer

The County Board Tuesday night is scheduled to take final action on a measure which would establish an elected county executive post.

One or two votes are expected to make the difference on the issue.

If the measure is adopted by a majority of the board, an executive will be chosen by voters in a countywide election in April, 1975.

At least a dozen persons in and out of town have already privately expressed interest in seeking the job, which, according to preliminary estimates, would carry an annual salary of \$10,000.

In other agenda items for Tuesday night, the board is asked to approve a bicentennial committee, a consumer protection committee, and take final action on creating a county Manpower Planning Commission which would be eligible for federal funding.

The finance and personnel committees are expected to recommend an increase in the mileage allowance for county employes due to the rising cost of fuel.

The Social Services board will report on contracts for an Early Health Detection program. The building and grounds committee will have final action on the purchase of the UW-Parkside Kenosha Campus which is being vacated next year by the university and turned back to the city and county.

An addition to the County Historical Museum on Ave. will be sought by the County Historical Society. A total of 30 items are on the agenda. The meeting will start at 7:30 p.m. in the third floor Board chambers and will be open to the public.

Page 4

## Info session on county executive here

While the Kenosha County Board next week will vote on whether or not to have a county executive system, voters in Manitowoc have taken matters into their own hands.

Voters there have bypassed the County Board, which tabled a resolution setting up a county executive by a 25-4 vote last month, and have forced a referendum vote on the issue.

Voters collected 4,582 signatures on petitions which are enough to put the issue on the April 2 ballot.

Establishment of the county government head was promoted through an intensive petition campaign by a coalition group known as People Asking for a County Executive (PACE).

The petitions were certified by County Clerk James J. Kornely in early January.

In preparation for the County Board vote here at its Feb. 19 meeting, a special public informational session will be held Wednesday at 7:30 p.m. on the second floor of the Courthouse.

Sup. Ronald J. Frederick, chairman of the County Board's special reorganization committee, said he hopes to air both the pros and cons of the issue in the same manner as that achieved at a hearing in Salem Jan. 31. County Board observers indicated this week that the vote to put an executive system on the ballot in 1975 will

be close next week. Perhaps one or two votes now in doubt could swing the issue either way, they said.

The League of Women Voters and the Kenosha Taxpayers, Inc., have endorsed the executive plan, as has the reorganization committee unanimously.

The issue has been the subject of at least one public debate in recent months, and has been an informal issue among Board members for some three years.

Proponents say the \$30,000 to \$50,000 needed to pay an executive and secretary is a minor sum compared with the efficiencies which could be realized in county government by having a full-time administrative head.

Board members have long complained that a part-time County Board with no full-time help is not equipped to deal with the increasingly complex matters coming across its desks.

County government is growing in power, due to both the state and federal government increasingly selecting the county as the local governmental unit to handle aid and service programs.

County government deals with a large enough area and population to make important economies of scale in administering such services as health, both mental and physical; parks, libraries, protection of persons and

property, aid to the elderly, welfare, assessing, and other functions either now or formerly split into smaller units.

Observers of the national and state scenes see powers being given to counties, while some County Board members are almost literally throwing up their hands over the volume and complexity of work coming their way.

Traditionally, the County Board has been both legislative and an executive body. That is, it makes laws and then sees they are carried out to its satisfaction. In the advent of county executives, county administrators and full-time Board chairmen around the state in large numbers is one answer to handling the growing administrative load. County Boards are finding.

Alleviating the administrative functions leaves Board members free to concentrate on their primary responsibilities of setting policy and legislating.

The proliferation of boards, commissions and committees only partially under County Board control is another argument for an administrative head to track the widely varying functions being performed by such groups.

Opponents of the executive plan point mainly to

234

## ve sday

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ay, February 16, 1974

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Staff Writer

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At least a dozen persons in and out of county government have already privately expressed an interest in seeking the job, which, according to preliminary estimates, would carry an annual salary of about \$20,000.

In other agenda items for Tuesday night, the Board will be asked to approve a bicentennial committee and a consumer protection committee, and take final action on creating a county Manpower Planning Agency which would be eligible for federal funding.

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Page 4

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Advocate of full-time county executive, for years we have proposed a county executive.

An official is needed as the county and related problems con- grow.

Question has long been argued, in at least three public meetings and many informal sessions.

As we have heard in opposition it is much more than rhetoric and is fears.

Leadership, strong, visible, and ac- ceptable to the people, is a growing

trend in county government. We in Kenosha County deserve nothing less.

However, the public should be aware that board members are not all in a row in support of the executive plan. Tuesday night's vote is expected to be close, according to current estimates.

Some board members have publicly indicated they need executive help in handling the multi-million dollar county business and attendant matters.

We agree, and urge a positive vote by the board members as being in the public interest.

Make no mistake about it, this is indeed an issue of great significance to the Greater Kenosha area.

# Decision on county exec here Wednesday

Next week will vote on the system, voters their own hands. County Board, which executive by a 25-4 referendum vote on

Propositions which are ballot.

Executive head was a campaign by a for a County Ex-

County Clerk James J.

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property, aid to the elderly, welfare, assessing, and many other functions either now or formerly split among smaller units.

Observers of the national and state scenes see more powers being given to counties, while some County Board members are almost literally throwing up their hands over the volume and complexity of work coming their way.

Traditionally, the County Board has been both a legislative and an executive body. That is, it makes the laws and then sees they are carried out to its satisfaction.

The advent of county executives, county administrators and full-time Board chairmen around the state in growing numbers is one answer to handling the growing administrative load, County Boards are finding.

Alleviating the administrative functions leaves Board members free to concentrate on their primary responsibilities of setting policy and legislating.

The proliferation of boards, commissions and committees only partially under County Board control is another argument for an administrative head to keep track of the widely varying functions being performed by such groups.

Opponents of the executive plan point mainly to grow-

ing bureaucracy and its attendant expense. But they offer few alternatives to handling the problems that are here today.

Some opponents say a personnel administrator is needed first, or a county planner, an auditor-bookkeeper, or other professional help.

Proponents say this type of personnel, while needed, would not answer the need for an administrative head, and in fact, would intensify the need.

Countywide election of an executive, as specified by statute, is a disadvantage, opponents say. An administrator appointed by the Board would assure competency, they say, while taking the job out of the political arena. Statute, is a disadvantage, opponents say. An administrator appointed by the Board would assure competency, they say, while taking the job out of the political arena.

Proponents say this type of personnel, while needed, and note that administrative heads from presidents to mayors are selected by the people they must serve and are answerable to the people, not a legislative body.

These and other arguments are expected to be aired Wednesday night, and on the outcome may hinge the vote next week that could have a profound effect on the future of county government in Kenosha.

235

## Some missing links

Two veteran supervisors have announced they will not seek re-election at least in part because of the County Board's tremendously increased work load.

Charles Schulte, a member for 18 years, and Mike Kolowski, a member for six and one-half years, both good, solid workers in the public interest, are calling it quits.

The decision of these two men is indeed a bit of the times—that the county is late in the board; particularly the lack of a county executive or administrator.

They have had a lot of false starts and are about relinquishing some of the press of work may well be time for action.

The county would be better

## County executive talk delayed

The County Board's special informational session on the question of hiring a county executive next year has been cancelled.

The public meeting had been scheduled for 7:30 tonight at the Courthouse.

Sup. Ronald Frederick, chairman of the reorganization committee, said this morning that the weather forced cancellation. He said he hoped the public meeting could be rescheduled sometime before the County Board is due to take a final vote at its Feb. 19 meeting.

Meanwhile, the Board Tuesday night had the first reading of the resolution and routinely moved it on to the Feb. 19 meeting for discussion, debate, and a vote.

The resolution calls for a countywide election to be held in April, 1975 to elect the executive who would manage county government, appoint certain department heads, boards, and commissions with County Board approval, and prepare the annual budget subject to Board approval.

The executive would also have veto power over Board actions subject to override by a two-thirds majority vote of the Board.

In another major reorganization move, a report from Sup. Joseph Andrea, referred to the committee on rules, would cut the number of standing committees from 10 to six, enlarge the duties of the remaining committees, and eliminate four or five special committees combining their functions with one of the standing committees.

Andrea said the restructuring would help streamline governmental operations and result in a more sensible division of duties. It would also eliminate overlapping committee meetings.

Sup. Ronald Frederick recalled a night he had three committee meetings at the same hour, all in different buildings.

Andrea said some Board members, particularly those on welfare, finance and personnel, have 15 to 18 meetings a month now as opposed to three or four when he joined the Board six years ago.

## Oppose County Executive Government

(Salem) -- Persons opposed to the proposed county executive form of government expressed their opinions at a meeting of the county board's special reorganization committee Jan. 31 in the Salem town hall.

The meeting was the first of two informational sessions scheduled on the proposal. The second meeting is set for tonight, Wednesday, Feb. 6, at 7:30 p.m. in the courthouse.

Attending the meeting were several county board supervisors who oppose the resolution to establish a full-time county head. The resolution is scheduled to be introduced Feb. 5, with a second reading and vote at the Feb. 19 county board meeting.

Peter Marshall, county board chairman, read a statement supporting the proposal, and Eric Olson, vice chairman of the county board, led the opposition from the floor.

Olson said that a full-time county board executive at this time is "unnecessary, unneeded, unwanted, and unwise." He also said that the cost of establishing a county executive would be a minimum of \$50,000. Ronald Frederick, chairman of the reorganization committee, disagreed with Olson's estimate. Frederick said the committee estimated the cost of the first year to be \$38,000, with the figure decreasing once the office is established.

Also opposing the resolution were Supervisors John Fleck, a member of the committee, Earl Hollister, Fred Schmalfeldt and Stanley Kerkman, and town chairmen Glenn

off today, and not losing good board members, had this basic work been attended to earlier.

Many local governments are taking a new look at growth and attendant problems. Basic changes have occurred recently in statistical assumptions about the future. Federal and state aid programs that might be instrumental in carrying out development policies are continually being revised.

Again the demand may be heard for a metropolitan system to develop overall physical development strategy. Earlier earnest efforts failed to get off the ground.

There are Kenoshans who seem to believe that a metropolitan setup would provide a badly needed missing link for the coordination and resolution of future individual development problems.

# County executive opponents air view

By JAMES ROHDE  
Staff Writer

SALEM — Opponents to the proposed county executive form of government aired their views before the County Board's special reorganization committee last night at the Salem Town Hall during the first of two informational sessions scheduled on the proposal.

The second is scheduled for 7:30 p.m. Wednesday at the Courthouse.

Approximately 50 persons attended the session including several County Board supervisors who are waging a fight against the resolution to set up a full-time county head.

The resolution is scheduled to be introduced Feb. 5 with the second reading and vote set for the Feb. 19 County Board meeting.

Peter Marshall, County Board chairman, opened last night's proceedings by reading a statement supporting the proposal. In emphasizing the need, he told spectators, "Can you imagine a state without a governor, a city without a mayor, a village without a president or a township without a chairman?"

Eric Olson, vice chairman of the County Board, who led the opposition from the floor, protested the presentation of Marshall's prepared statement, since he was not a member of the committee. Olson was given the opportunity, however, to prepare a statement giving opposing views.

'Not Needed' Claim

In his statement, Olson said, "A full-time County Board executive at this time is unnecessary, unneeded, unwanted and unwise. I'm not opposed to change, but I have to be shown first that the change is an improvement over the present system.

"We have been led to believe that the county executive is the answer to

County Board leadership; yet only four of Wisconsin's 72 counties have adopted that form of leadership.

"What's more, there are none in Minnesota, Illinois, Iowa, Indiana or Ohio.

"It would cost a minimum of \$50,000 to establish a county executive. We don't need an additional person at this time to cut ribbons and greet people. The selection of a County Board executive at this time is not a step forward but a move backward," Olson said.

Sup. Ronald Frederick, chairman of the reorganization committee, disagreed with Olson's cost estimate saying the committee estimated the first year cost at \$38,000 with the figure decreasing, once the office is established.

The only real support given the proposal came from Mrs. Frances Jaschke, of the League of Women Voters, who said, "We have a \$19 million business with no one running the store. We favor the county executive since it would be a person elected at large who would have to be accountable to all the people of Kenosha County."

Speaking in opposition to the resolution were Supervisors John Fleck, a member of the committee; Earl Hollister, Fred Schmalfeldt and Stanley Kerkman, and town chairman Glenn Miller, Brighton, and Maurice Lake, Salem.

Duties Outlined

The resolution calls for creation of an office of county executive with an election scheduled in April of 1975. Language of the resolution calls for the county executive to:

—Coordinate and direct by executive order or otherwise all administrative and management functions of county government not otherwise vested by law in boards or commissions or

other elected officers.

—Appoint the heads of a departments of the count except those elected by the people and where the law provides that the appointment be made by a board commission or other electe officers. He also appoints a department heads where th law provides the appointment shall be made by th chairman of the Count Board or County Board. Th county executive may fill with the County Board charges for the removal discharge or suspension o any person so appointed.

—Appoint the members o all boards and commission where the law provides th such appointment shall b made by the County Board or its chairman, with all ap pointments subject to th confirmation of the Count Board.

—The county executiv shall annually and otherwis as necessary, communicat to the County Board the con dition of the county an recommend such matter for their consideration as he deems expedient. Notwithstanding any othe provision of the law, he shal be made responsible for sub mission of the annual budge to the County Board an may exercise the power to veto any increases o decreases in the budget un der section 59.032.

—He shall have the general veto power as se forth in section 59.032.

In addition to Frederic and Fleck, members of the committee include Roger Jornt, Joseph Andrea and Donald Knapp.

Miller, Brighton, and Maurice Lake, Salem.

The resolution calls for the creation of an office of county executive, with an election set for April, 1975.

Other duties outlined in the resolution include the county executive's powers in administration and management, appointments and dismissals, recommendations, the budget, and a veto.

236

## Some missing links

Two veteran supervisors have announced they will not seek re-election at least in part because of the County Board's tremendously increased work load.

Charles Schulte, a member for 18 years, and Mike Kolowski, a member for six and one-half years, both good, solid workers in the public interest, are calling it quits.

The decision of these two men is indeed a low point of the times—that the county is late in making a decision on the board; particularly the lack of a full-time executive or administrator.

There has been a lot of false starts and delays about relinquishing some of the press of work may well come for action.

A county would be better

off today, and not losing good board members, had this basic work been attended to earlier.

Many local governments are taking a new look at growth and attendant problems. Basic changes have occurred recently in statistical assumptions about the future. Federal and state aid programs that might be instrumental in carrying out development policies are continually being revised.

Again the demand may be heard for a metropolitan system to develop overall physical development strategy. Earlier earnest efforts failed to get off the ground.

There are Kenoshans who seem to believe that a metropolitan setup would provide a badly needed missing link for the coordination and resolution of future individual development problems.

## County executive talk delayed

The County Board's special informational session on the question of hiring a county executive next year has been cancelled.

The public meeting had been scheduled for 7:30 tonight at the Courthouse.

Sup. Ronald Frederick, chairman of the reorganization committee, said this morning that the weather forced cancellation. He said he hoped the public meeting could be rescheduled sometime before the County Board is due to take a final vote at its Feb. 19 meeting.

Meanwhile, the Board Tuesday night had the first reading of the resolution and routinely moved it on to the Feb. 19 meeting for discussion, debate, and a vote.

The resolution calls for a countywide election to be held in April, 1975 to elect the executive who would manage county government, appoint certain department heads, boards, and commissions with County Board approval, and prepare the annual budget subject to Board approval.

The executive would also have veto power over Board actions subject to override by a two-thirds majority vote of the Board.

In another major reorganization move, a report from Sup. Joseph Andrea, referred to the committee on rules, would cut the number of standing committees from 10 to six, enlarge the duties of the remaining committees, and eliminate four or five special committees combining their functions with one of the standing committees.

Andrea said the restructuring would help streamline governmental operations and result in a more sensible division of duties. It would also eliminate overlapping committee meetings.

Sup. Ronald Frederick recalled a night he had three committee meetings at the same hour, all in different buildings.

Andrea said some Board members, particularly those on welfare, finance and personnel, have 15 to 18 meetings a month now as opposed to three or four when he joined the Board six years ago.

## Oppose County Executive Government

(Salem) -- Persons opposed to the proposed county executive form of government expressed their opinions at a meeting of the county board's special reorganization committee Jan. 31 in the Salem town hall.

The meeting was the first of two informational sessions scheduled on the proposal. The second meeting is set for tonight, Wednesday, Feb. 6, at 7:30 p.m. in the courthouse.

Attending the meeting were several county board supervisors who oppose the resolution to establish a full-time county head. The resolution is scheduled to be introduced Feb. 5, with a second reading and vote at the Feb. 19 county board meeting.

Peter Marshall, county board chairman, read a statement supporting the proposal, and Eric Olson, vice chairman of the county board, led the opposition from the floor.

Olson said that a full-time county board executive at this time is "unnecessary, unneeded, unwanted, and unwise."

He also said that the cost of establishing a county executive would be a minimum of \$50,000. Ronald Frederick, chairman of the reorganization committee, disagreed with Olson's estimate. Frederick said the committee estimated the cost of the first year to be \$38,000, with the figure decreasing once the office is established.

Also opposing the resolution were Supervisors John Fleck, a member of the committee, Earl Hollister, Fred Schmalfeldt and Stanley Kerkman, and town chairmen Glenn

# County executive opponents air view

By JAMES ROHDE  
Staff Writer

SALEM — Opponents to the proposed county executive form of government aired their views before the County Board's special reorganization committee last night at the Salem Town Hall during the first of two informational sessions scheduled on the proposal.

The second is scheduled for 7:30 p.m. Wednesday at the Courthouse.

Approximately 50 persons attended the session including several County Board supervisors who are waging a fight against the resolution to set up a full-time county head.

Peter Marshall, County Board chairman, opened last night's proceedings by reading a statement supporting the proposal. In emphasizing the need, he told spectators, "Can you imagine a state without a governor, a city without a mayor, a village without a president or a township without a chairman?"

Eric Olson, vice chairman of the County Board, who led the opposition from the floor, protested the presentation of Marshall's prepared statement, since he was not a member of the committee. Olson was given the opportunity, however, to prepare a statement giving opposing views.

Olson said, "A full-time County Board executive at this time is unnecessary, unneeded, unwanted and unwise. I'm not opposed to change, but I have to be shown first that the change is an improvement over the present system."

"We have been led to believe that the county executive is the answer to

other elected officers.

—Appoint the heads of all departments of the county except those elected by the people and where the law provides that the appointment be made by a board, commission or other elected officers. He also appoints all department heads where the law provides the appointment shall be made by the chairman of the County Board or County Board. The county executive may file with the County Board charges for the removal, discharge or suspension of any person so appointed.

—The county executive shall annually and otherwise as necessary, communicate to the County Board the condition of the county and recommend such matters for their consideration as he deems expedient. Notwithstanding any other provision of the law, he shall be made responsible for submission of the annual budget to the County Board and may exercise the power to veto any increases or decreases in the budget under section 59.032.

—He shall have the general veto power as set forth in section 59.032.

In addition to Frederick and Fleck, members of the committee include Roger Jornt, Joseph Andrea and Donald Knapp.

Sup. Ronald Frederick, chairman of the reorganization committee, disagreed with Olson's cost estimate of \$50,000 to establish a county executive. We don't need an additional person at this time to cut ribbons and greet people. The selection of a County Board executive at this time is not a step forward but a move backward," Olson said.

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County Board leadership; yet only four of Wisconsin's 72 counties have adopted that form of leadership.

"What's more, there are none in Minnesota, Illinois, Iowa, Indiana or Ohio.

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237

SUMMARY OF STATUTORY PROVISIONS FOR COUNTY GOVERNMENT MANAGEMENT IN WISCONSIN

NOTE: Kenosha county government is presently operated by thirteen standing committees of county board supervisors. There is no overall authority or full time manager for implementation of its proposed twenty million dollar annual budget. A special county board committee has been studying the various alternatives for establishing full time management for Kenosha county. Following is a summary of three forms of management provided in state statutes Chapter 59.

| <u>COUNTY EXECUTIVE</u><br>(Section 59.032)   | <u>COUNTY ADMINISTRATOR</u><br>(Section 59.033)   | <u>FULL TIME BOARD CHAIRMAN</u><br>(Section 59.05)   |
|---|---|--|
| <p>(1) Established by resolution of the county board or by petition and referendum.</p> <p>(2) Elected at large for a term of four years commencing with first spring election at least 120 days after creation of office.</p> <p>(3) Duties and Powers: Coordinates and directs all administrative and management functions of county government not otherwise vested by law in boards, commissions or other elected officials.</p> <p>Makes all appointments subject to confirmation by county board.</p> <p>May appoint an administrative secretary and staff assistants.</p> <p>Makes annual report and recommendations concerning condition of the county.</p> <p>Prepares and submits an annual budget.</p> <p>Has veto power over budget items and ordinances and resolutions which requires 2/3 vote of board to overule.</p> <p>(4) Salary: fixed by county board for each term at least 90 days before election held every four years</p> <p>(5) Qualifications: resident of the county and qualified elector.</p> <p>(6) Removal: may be removed for cause by governor of the state.</p> | <p>(1) Established by resolution of the county board or by petition and referendum.</p> <p>(2) Appointed by majority vote of the county board.</p> <p>(3) Duties and Powers: The same as for county executive with one exception.....</p> <p>County Administrator has no veto power.</p> <p>(4) Salary: Set by county board action upon appointment and adjusted thereafter by board vote.</p> <p>(5) Qualifications: Appointed on merit with regard for experience and administrative ability.</p> <p>(6) Removal: by county board vote at any time.</p> | <p>(1) Elected by the county board as a full time chairman - an extension of present practice.</p> <p>(2) Elected from among the supervisors at first meeting of board following regular election, of supervisors every two years.</p> <p>(3) Duties and powers: performs all duties required of the chairman by county board action.</p> <p>Presides at all meetings and transacts all board business</p> <p>Is authorized by the board to make appointments without further confirmation (Section 59.06)</p> <p>Has no veto power</p> <p>County Chairman has no veto powers.</p> <p>(4) Salary set by board action (Section 59.03,2 (f) )</p> <p>(5) Qualifications: a member of the county board,</p> <p>(6) No provision for removal during two year term.</p> |

238

## County executive idea gains added support

The County Board Tuesday night voted to table a move which would set up a personnel department. The move, which won by a narrow margin, was regarded as a victory by advocates of a county executive system.

The personnel administrator plan lost on a 14-12 vote despite an appeal by Sup. Eric Olson, chairman of the personnel committee, to "judge the issue on its merits."

Proponents of the county executive plan hammered at the theme that setting up a personnel department was "putting the cart before the horse" and that the county would still lack leadership where it is most needed.

The 12 votes against tabling, many of which could be interpreted as votes against a county executive, came from Sups. James Amendola, Jerry Covelli, John Fleck, Earl Hollister, Stanley Kerkman, Mike Kowalski, Wayne Koessl, Wally Lange, Richard Lindgren, Eric Olson, Bernard McAleer, and Clarence Wavro. Sup. Walter Johnson was absent.

Voting in favor of tabling

were Sups. Roger Jornt, Robert Schneider, Walter Rutkowski, Angelo Capriotti, Peter Marshall, Ronald Frederick, Joseph Andrea, Emil Ruffalo, Francis Pitts, Helen Tillman, Charles Schulte, Gerald Smith, Donald Knapp, and Fred Schmalfeldt.

Tabled, and for all practical purposes killed due to a Dec. 15 application deadline, was a recommendation from the personnel and finance committees that Kenosha County ask for a one-year grant of federal funds from the state which would pay most of the cost of setting up a personnel administrator's office.

The grant which would have been sought came to \$24,000 while the county would supply \$8,249 to make up the first year's estimated total cost of \$32,249 for an administrator, assistant, office equipment, travel and other expenses. After the first year, the county would assume the entire cost.

The measure was tabled on the motion of Sup. Francis Pitts. The tabling measure included the provision that the grant application remain tabled

until full reports have been received from the county's special reorganization committee and from Arthur Young & Co., Milwaukee, which is due to present a job and pay classification study report this month.

The reorganization committee headed by Sup. Ronald Frederick has gone on record as favoring establishment of an elected county executive by board action.

The committee also plans two public hearings next month on the issue, one in the city and one west of I-94.

No timetable for bringing the executive issue to a vote before the Board has been announced.

In other actions, the Board voted 20-6 to send Board chairman Peter Marshall or his designee to a one-day conference on the energy crisis to be held in Washington, D.C. on Dec. 12. The conference is part of a National Association of Counties convention that week.

The board also went on record as pledging support for local industry in the current energy shortage "in every way possible."

Marshall is expected to confer with the state's congressional delegation while in Washington on the possibilities of obtaining more propane for Anaconda American Brass Co. The firm faces a shutdown if supplies are not maintained beyond the present two-month guarantee. Other local firms are less dependent on that critically-short fuel.

The controversial annual sand mining permit renewal for Domenick Tirabassi and Sons did not come before the board as scheduled.

It was removed from the agenda when it became apparent that opposition from residents of Isetts Estates Subdivision, adjacent to the pits, could stall renewal. Tirabassi had not complied with the conditions of safety and peace set down by the Board, residents said before the meeting.

Meanwhile, Mrs. Frances Jaeschke of the League of Women Voters said the league had "voted unanimously" to ask the Board to deny renewal. She said large water-filled pits violate state law as well as the Board conditions and are a hazard to children in the nearby homes.

The Tirabassi item will appear on the agenda for the Dec. 18 meeting.

## Vote on county exec next month

The County Board will be asked to vote next month on a resolution establishing a full-time county executive to head county government.

Meanwhile, two public informational sessions will be held, according to Sup. Ronald Frederick, chairman of the special reorganization committee set up almost a year ago.

The decisions were made at a session of the reorganization committee held just prior to Tuesday night's County Board meeting and announced later to the board.

Board reactions were mixed, with some supervisors contending that the issue is being pushed too rapidly and others saying more attempt should be made to get public reaction before a vote is called.

A forum on the issue of full-time management of county government was held Nov. 7 at the Kenosha Campus of UW-Parkside.

Frederick said the two public informational sessions are scheduled for Thursday, Jan. 31, at the Salem Town Hall and Wednesday, Feb. 6, at the Courthouse, both at 7:30 p.m.

Meanwhile, the committee will be drafting a resolution to be presented for a first reading at the Tuesday, Feb. 5, board meeting which would call for establishing the county executive office and set a countywide election to fill the post in April, 1975.

The second and final reading, at which board members will vote the issue up or down, is set for Tuesday, Feb. 19.

"We are not rushing this," Frederick said at the committee meeting. "We have been talking about this for almost a year in committee."

Frederick noted that the five-member group had voted unanimously Oct. 3 to endorse the county executive plan. At that time there was some speculation that a resolution could be adopted in time to elect an executive this April.

The first serious attempt to get a full time head for county government was made in 1970, but the matter died in finance committee after a series of informational sessions.

"This step could conceivably change the whole concept of county government," said Sup. Joseph Andrea, a committee member who along with the others endorsed the plan.

Other committee members are Sups. Roger Jornt, Donald Knapp, and John Fleck. Fleck was absent for last night's session.

## Executive plan due

The County Board Tuesday night will hear the first reading of the controversial resolution which would create the office of county executive effective next year.

The meeting, open to the public, is at 7:30 p.m. on the third floor of the Courthouse.

A public informational session on the county executive plan — the second so far — will be held at 7:30 p.m. Wednesday at the Courthouse. The first was held last week in Salem.

The first reading of the resolution is expected to be routine, with debate scheduled for the second and final reading at the Feb. 19 board meeting.

In other business Tuesday, the Unified schools will formally ask the county if it wants the Bradford High School building, a structure the city has already said it has no use for.

The remaining 10 agenda items include two commen-

tations, a recommendation from the personnel committee in regard to the county's contract with its labor lawyer consultant, the resignation of Lowell Larson from the board of appeals on floodplanning and shoreland zoning, and a letter from the Department of Health and Social Services on the proposed County Committee on the Aging which is currently in the process of being established.

239

# KENOSHIA

KENOSHA, WISCONSIN, WEDNESDAY, JANUARY 16, 1974 1

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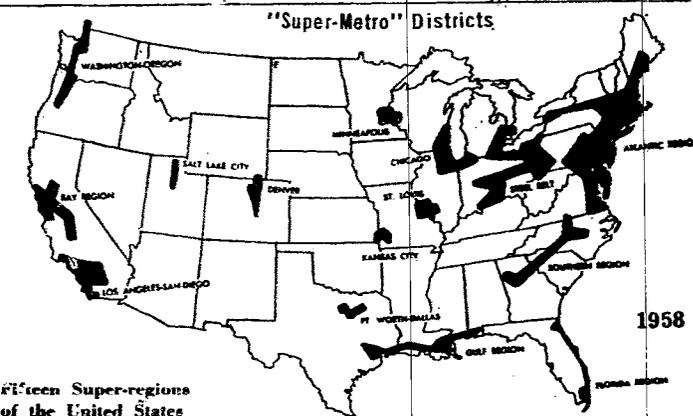
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Fifteen Super-regions of the United States

Reproduced above is a map which appeared in the (August 1958) issue of "Harper's Magazine." It accompanies an article by Christopher Tunnard, who "ties in" with "1313" through the "Graduate Program in City Planning" at Yale University. The article is titled "America's Super-Cities," and is sub-titled, "Most Americans will soon be living in fifteen great, sprawling, nameless communities—which are rapidly changing the human geography of the entire country."

— from Closer up

Notice the date on the above map. If this Super Metro - Regional Government scheme is so great why has it taken the red planners so long to sneak it into operation and CONTROL?

Note further, these Super Regions are not only destroying State boundaries, but at the upper left it fractures the border between the United States and Canada. Intentionally? Of course!

242

Free Republic U. S. A.

Letter To The County Board Of Supervisors

You Gentlemen have every right to resign your duty of office should you feel incapable of properly fulfilling the duty to which you were Elected, but you Gentlemen were not granted the authority to vote the Board of Supervisors out of existence.

This reorganization resolution establishing a full time County Executive to head the County Government will do just that.

For the County Board to assume such authority will amount to an act of usurpation, which carries three counts of treason.

Usurpation - Is an unauthorized arbitrary assumption and exercise of power; Esp., As infringing on others rights; Specifically, The unlawful seizure of sovereign power.

Do you Gentlemen stand for the American form of Government?

I mean do you Gentlemen stand 100% for the American form of Government?

Do you Gentlemen fully understand the American form of Government and how it functions?

Either you Gentlemen do not full understand the American form of Government, or you are traitors against the American People, the Constitution of the United States and the Declaration of Independence.

We the People of Kenosha County are going to give you Gentlemen the benefit of the doubt up untill now, that you may clear yourselves of treason knowingly, on the grounds that perhaps you were traitors unknowingly to this point.

However from here on in you will be branding yourselves knowingly should you ever consider a resolution that will exchange the American form of Government for an Alien Dictator form of Government.

# County executive plan fails 2-1

There was little debate as the County Board by a 2-1 margin defeated a proposal to establish the office of county executive Tuesday night.

The defeat had been assured by heavy lobbying in the past few weeks among Board members, but few expected the margin to be so wide.

The vote was 17 to 8, with Board members Robert Schneider (3rd) and Richard Lindgren (18th) absent.

Mrs. Frances Jaeschke, president of the League of Women Voters, said the vote "Doesn't reflect how the board feels about full time management."

In other remarks after the meeting, Mrs. Jaeschke told the board that a referendum by the voters is a possible alternative to assure the election of an executive, but said "I don't know if those interested have the time and resources. It would take a long time" to gather the necessary 5,000 signatures.

"The problems won't go away," she said. "Citizens want these recurring

problems solved and the Board should assume some responsibility to take an active role."

She was referring to an earlier remark by Sup. Francis Pitts (13th), who is seeking the board vice-chairmanship in April. Pitts said he would vote against the executive because he felt the decision should be made by the public.

Sup. Walter Johnson (17th) disagreed with Pitts, saying he would support a referendum, "but it is also the duty of this board to take a stand." Johnson said a referendum would be "sidestepping the issue."

Before the vote was taken, letters from the Kenosha Area Chamber of Commerce and the League of Women Voters were read in support of the executive plan.

The Chamber said 82 per cent of the Chamber members polled favor full time management of county government to meet its growing problems.

(Continued on page 19)

# County executive plan fails

(Continued from page 1)

The League noted that its 1972 study showed an executive would assure greater accountability to the public and act as a unifying force between the city and rural areas of the county. An executive would also answer current problems of a lack of long range planning, ineffective zoning, and others.

The League also noted that Kenosha County is the only one of its size in Wisconsin without some form of full time management.

Sup. Joseph Andrea (10th) had praise for the work of the special reorganization committee in researching full time management and

recommending the executive plan.

Andrea said that despite the turndown, the vote represented a "moral victory" for reorganization committee chairman Sup. Ronald Frederick (9th).

Frederick, Andrea said, "focused attention on the needs of county government," an achievement for a first-term supervisor Andrea said.

Debate on the issue was cut off on the motions of Board vice-chairman Eric Olson and finance chairman Bernard McAleer, both opponents of the executive plan. They said the issues had been aired many times and minds had been made up.

Voting in favor of the executive plan were Sups. James Amendola, Joseph Andrea, Ronald Frederick, Roger Jornt, Walter Johnson, Peter Marshall, Walter Rutkowski and Helen Tillman.

Opposed were Sups. Angelo Capriotti, Jerry Covelli, John Fleck, Earl Hollister, Stanley Kerkman, Mike Kolowski, Donald Knapp, Wayne Koesl, Wally Lange, Bernard McAleer, Eric Olson, Francis Pitts, Emil Ruffalo, Fred Schmalfeldt, Charles Schulte, Gerald Smith, and

Clarence Wavro.

Two of those voting against the measure, John Fleck and Donald Knapp, had earlier endorsed the plan as members of the reorganization committee.

242

# County exec question again examined

By JIM MEYERS  
Staff Writer

The public and County Board members heard familiar arguments again last night both for and against the adoption of a county executive plan here.

The Board is scheduled to take a final vote on the issue at its meeting next Tuesday. A majority vote of the 27 members (14) is required for adoption.

If the proposed ordinance is adopted, a countywide election will be held in April, 1975 to select the county executive.

The informational session last night at the Courthouse drew about 70 persons including the County Board participants, but little in the way of fresh material was injected into the issue.

More than 20 persons had comments. The major arguments, however, were again presented by County Board chairman Peter Marshall, a strong proponent of the executive plan, and Vice-chairman Eric Olson, an equally dedicated opponent. Olson is expected to take over as chairman when Marshall's term expires in April.

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So far, four Wisconsin counties have installed the system authorized by the 1969 Legislature.

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from left, are Board chairman Peter Marshall; reorganization committee chairman and moderator Sup. Ronald Frederick; Sup. Joseph Andrea and Sup. Roger Jornt. (Kenosha News photo by Norb Bybee)

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He offered an alternative, a study of exactly which management services and county needs, then gradual implementation of such offices as personnel director, auditor, or others.

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A number of members of the ultra-conservative Wisconsin Legislative and Research Bureau headquartered in Brookfield spoke against the executive plan calling it "treason" and part of a national plot to take away individual freedoms which dates back to the UN Charter adoption in 1945.

Gerald Janca, 58, Racine, who was once fined for burning a cross in front of the Racine home of a black wife and child of a soldier serving in Vietnam, also spoke against the executive plan. Janca filed to run for Congress in 1972 then withdrew before the primary.

Other opponents included Mrs. Jill Wilson, 6706 3rd Ave., who said that if efficiency in government is desired, "a dictatorship would be the most efficient." Tony Michetti, 2921 48th St., several times unsuccessful candidate for mayor who said the League of Women Voters ought to be investigated, and Gene Malone, 7417 5th Ave., who said there are "serious constitutional questions of federal government control" implied in the issue.

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## Morry Lake Opposes County Executive Plan

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Salem Town Chairman, Morry Lake says rural Kenosha County would lose its voice with a county executive.

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(Continued On Page 2A)

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Tonight's County Board vote on the county executive plan could mean a defeat for advocates of the measure.

One of the backers of the resolution creating the office of county executive, Sup. Robert Schneider (3rd), whose vote was considered essential to obtain a 14-vote majority out of the 27 members, will not be present.

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However, sources on the Board indicated that the measure would be revived even if it should lose tonight.

A tactic used in the past

could be employed to bring the executive resolution speedily back before the Board. That tactic involves a backer of the resolution contributing a negative vote when he sees the measure is going to lose anyway.

Under parliamentary rules, a measure can be reconsidered only on the motion of one of those persons voting against it at the previous meeting. The negative vote by a backer would give that Board member the right to move for reconsideration when the timing may be better for obtaining a majority favorable vote.

Regardless of the tactics

to be used, backers of the plan said they will have the executive plan returned to the floor if it should fail tonight.

Yesterday's endorsement of an elected county executive by 82 per cent of 11 members polled by the Kenosha Area Chamber Commerce was considered an important plus by some Board members favoring the plan.

Endorsements have also come from the League of Women Voters, the Kenosha Taxpayers, Inc., the AFL-CIO Council, the Kenosha News and the official organization of organized labor, the Kenosha Labor.

243

# County exec question again examined

By JIM MEYERS  
Staff Writer

The public and County Board members heard familiar arguments again last night both for and against the adoption of a county executive plan here.

The Board is scheduled to take a final vote on the issue at its meeting next Tuesday. A majority vote of the 27 members (14) is required for adoption.

If the proposed ordinance is adopted, a countywide election will be held in April, 1975 to select the county executive.

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244

# Group forms to push county

BY JIM MEYERS 7-17-74  
Staff Writer

A citizen push to get full-time direction for county government was organized Tuesday night. Petitions for the movement should be on the streets today.

Donald Mayew, attorney and former County Board member, was elected temporary chairman of the group at its organizational meeting at the Courthouse.

Other officers are Dalton Johnson, temporary vice-chairman; William Hughes, temporary treasurer, and Mrs. Joan Orban, temporary secretary.

The officers are scheduled to meet Wednesday, July 31, at a time and place to be announced.

Some 47 persons showed up for the meeting and set an August 19 goal, less than a month away, to obtain at least 5,131 signatures on petitions asking the County Board to establish a county executive or put the issue on a referendum ballot.

If the Board did not act to pass the resolution establishing the executive, the matter would be put before Kenosha County voters to decide.

A coalition of Racine County organizations and citizens is embarked on a similar crusade this summer. In that county, some 9,400 signatures are required to force the Board to act. Volunteer workers have already obtained several thousand signatures.

There have been attempts here since 1969 to get a county executive as the full-time head of county government in order to modernize operations for more efficiency and accountability.

The executive would be elected by all the people of the county, and would serve a four-year term.

The citizens last night decided against setting a firm date for the referendum vote should the Board, as expected, turn down the citizen request.

Mayew said the option will be left open as to whether the question should be put on the November ballot this year or the April ballot next year.

The County Board majority has resisted the county executive movement despite endorsements and urgings by such diverse groups as the League of Women Voters, the Kenosha Taxpayers, Inc., the ACL-CIO Council, the Chamber of Commerce, AFL-CIO's Committee on Political Education (COPE), and many labor unions acting individually.

Main objections from Board members are that the county executive post would lead quickly to a secretary

and a staff that could cost a hundred thousand dollars a year or more, and secondly, that the post could be filled by any popular local figure politically who may have few or no qualifications. Mayew noted that cost savings would be difficult to prove and that he would not try to sell the county executive idea on that basis, but Mrs. Frances Jaeschke, president of the League of Women Voters, said that "plugging financial leaks will more than pay the cost."

She cited as one item the uncontested \$85,000 salary overpayment to elected officials due to a clerical error, and also uncontrolled overexpenditures which she said are common practice.

As for the objection to a politician winning the job, several persons noted that the county executive post would be filled the same way that governors, mayors and presidents are elected, by the people.

It was also noted that faith must be kept in the democratic process of election of leaders. In other counties where executives have been elected, competition has been lively and first-rate candidates have appeared.

Mayew said the major problem is to educate the public to the need for a county executive.

"This is no small task by any stretch of the imagination," he said.

Not all those present were in favor of the county

executive plan. Harry Bertrand, 2802 63rd St., said the new official would result in "enslavement" of the people the way the U.N. Charter has enslaved the American people.

Tony Michetti, former self-proclaimed grand dragon of the Ku Klux Klan in this area and three-time candidate for mayor, said the present 27 Board members should do the job themselves.

Mayew said the 27 Board members are only part-time officials and have jobs and families in most cases which takes up their time.

"They are physically unable to run the government on such a basis, and if one of them could, he does not have the authority to make decisions alone," Mayew said.

Mrs. Jopie Miller of the LWV said that it took more than a year to get some repairs done at the Juvenile Receiving Center due to the cumbersome and slow committee system used by the Board.

"Replacing a washer on a faucet could have been ordered by an executive, but there was no one in authority to turn to. By the time something gets done, the faucet is worn out and the tub rusted out. The minor repairs are now costing almost \$10,000," Mrs. Miller said.

"I know of no union or company that would operate the way the county does," Mayew added.

## executive

Mrs. Jaeschke was concerned that the public educational job would not get done. "Signatures on a petition are not votes," she said.

She noted that the Wisconsin Legislative and Research Bureau, a right-wing group headquartered in Brookfield, Wis., and the Ku Klux Klan are already involved in fighting the county executive plan as noted at the meeting.

She said these groups, well organized and well financed, came into Kenosha to fight the city water fluoridation plan a number of years ago and were successful in scaring the public so that fluoridation was delayed 10 years.

"We don't want this question decided in the same climate of emotionalism," Mrs. Jaeschke said.

She said the need for a county executive can be documented with evidence, and that the benefits of full time leadership can be proven, but some time will be needed and some effort.

"We are not ready for a vote in November," she said, but she later added that the job could be done if the committee was willing to work.

Mayew noted that the question must either go on the November ballot or in April. A delay after April, he said, would mean a county executive could not be on the job until after the April, 1977, elections.

## County executive

County government is again in the public eye.

More and more Kenoshans are coming to the conclusion that a government structure cannot function effectively in these times without an administrative head.

They take the position that County Board committees have been involved from necessity in administrative detail. Now, such details should be transferred to the office of an elected executive and the board should concentrate on its legislative functions.

Under way is a movement by a group, People Asking for a County Executive (PACE), a coalition of diverse organizations, which hopes to obtain at least 5,131 signatures on petitions asking the County Board to either establish a county executive position or put the issue on a referendum ballot.

Earlier efforts to get an elected county executive failed. In 1969, the issue died in the County Board's finance committee; in 1973, the board defeated the proposal by a vote of 16 to 9, obviously satisfied with leaving things as they are.

There is authority for the move by the organization PACE.

After the enactment of a constitutional amendment in April, 1969, allowing counties other than Milwaukee to have an

executive or administrator, the legislature adopted a proposal recommended by the Tarr Task Force.

This law allows a county, either by action of the county board or by petition and referendum of the voters, to create the position of county executive or county administrator.

The executive is elected by the people of the county for a four-year term, with power to veto actions of the board.

Again, the theory under this form of government is that the legislative body concentrate on the policy issues and the executive handle the day-to-day operations.

It should be noted that county government services have increased sharply in the past decade, and the analysts predict the trend will continue. This is the basis for the argument that the present system of "headless government" cannot meet the growing role of the county.

In other words, the present county government system isn't really a modern system at all, but rather a continuation of an arrangement dating back to olden days. The modern approach, which some Wisconsin counties have already taken, is to shift to direct administration of county affairs.

Those in favor should stand up and be counted as the petitions are circulated.

## Meet to form group to support county exec plan

Any persons interested in joining a citizens' movement to get a county executive system for Kenosha County are invited to a special open meeting at 7:30 tonight in the third floor County Board chambers of the Courthouse.

A local group to be called Citizens Asking for a County Executive (PACE) will be formed.

The aim will be to organize, elect officers, and obtain enough signatures on petitions — at least 5,131 — to either force the County Board to set up a county executive system or put the issue to the public in a referendum vote in November.

Donald E. Mayew, attorney and former County Board member, is co-chairman of the organizing group.

The deadline for completed petitions has been set for Aug. 19 in order to complete the legal process of getting the issue before the County Board, and if unfavorable action is taken, before the public Nov. 5.

If either the Board or the public in November agrees that the county needs an executive to head the government, an executive could be elected in the April, 1975, elections.

245

# Board to weigh alternatives to county executive proposal

By JIM MEYERS  
Staff writer

In the wake of a citizen movement to get a county executive to head county government here, a special ad hoc committee to look into alternatives was appointed by County Board chairman Eric Olson Tuesday night.

## Consider Alternatives

Olson named the eight-member committee to look into the possibilities of establishing the alternative posts of county planner, county auditor-controller, county personnel administrator, and county administrator.

The citizen drive is currently in the stage of obtaining signatures on petitions asking the County Board to hire and executive head to manage the county's affairs.

If the petition drive is successful in obtaining some 5,131 signatures, the Board would be forced to act on the petition, and if not acted on favorably, the executive question would go on the ballot for voters to decide.

Olson, an opponent of the executive plan, has stated in the past that other full-time administrative positions are needed more.

Olson named the chairmen of four key committees, plus another member of each of the four committees, to the special ad hoc group.

From the building and grounds committee are Donald Brevitz, chairman, and Richard Lindgren. From personnel are chairman Earl Hollister and Carleton Gentz; zoning, chairman Stanley Kerkman and Walter Rutkowski, and finance, chairman Bernard McAleer and Walter Johnson.

Olson set no date for a report from the committee.

In other actions, the Board also okayed Olson's appointment of six members to a planned 12-member emergency medical services committee required by recent state statute.

The first members are Sups. Francis Pitts and Earl Hollister; Capt. Roger Schoenfeld of the Sheriff's de-

partment; Gerald Poltrock, fire department captain; Ernest Celebre of St. Catherine's Hospital, and Peter W. Stefani of Memorial Hospital. Olson said he will name other members later.

A request from a rural county committee concerned with waste disposal to use the county's abandoned gravel pit in Brighton Township on Hy. NN was referred to the zoning and highway committees.

The county group, composed of Maurice Lake, Glenn Miller, Thomas Grady, Richard Harrison and Phillip Dunek, told the Board that the pit could be used at once for a sanitary disposal area for the towns of Salem, Brighton and Wheatland and the three villages, Pad-dock, Silver and Twin Lakes, and eventually could be used by the entire county as other waste disposal areas are phased out.

The Board adopted a resolution declaring approval and support for the \$400 million coal-fired electric generating plant proposed for a site in Pleasant Prairie township. Twenty members of the Board signed the resolution.

Three members were absent last night, Sups. Rich-

ard Lindgren, Emil Ruffalo and Fred Schmalfeldt.

## Remodeling Contract

A contract for remodeling part of the east wing of the Courthouse third floor from welfare office space into space for the district attorney's office next door was awarded to Arnold Johnson for \$20,200.

T. W. Nelson was low bidder at \$20,125 but the building and grounds and finance committees recommended the Johnson bid because of a shorter time involved. Three other bids were received, ranging to \$22,075.

The sum of \$6,000 was transferred from the administrative office fund to cover higher costs since the project was first put in the budget last year.

The Board also granted the Area Agency on Aging the sum of \$500 to help with expenses, and okayed \$330 for a preventive maintenance contract with Electra Neon Sign Co. for the 22 civil defense sirens around the county. Half the sirens didn't work in a June 29 test.

The Board also voted to reimburse the city \$324 for half the past year's cost of standby emergency telephone service for civil defense.

# PACE to push drive for 5,131 signatures

People Asking for a County Executive (PACE) members last night decided to push ahead to acquire the 5,131 signatures necessary to put their ordinance before the County Board on Sept. 3.

If the ordinance is not adopted by the Board in September, it will then become a mandatory referendum on the November ballot.

Already 1,500 signatures have been collected, and another 3,631 are needed no petitions can be turned in to the county clerk by Aug. 19. County Board member Peter R. Marshall, who was among the 12 citizens at the hour-long meeting last night, said that he had collected 400 signatures in his 8th District, and that he had received only three outright refusals to sign.

Marshall told other PACE members to be optimistic and they'd be bound to sell. One woman in the audience said that the county

executive item would be the least expensive referendum on the ballot this fall. The other two referenda involve requests for the construction of a third senior high school and a new main library.

The total annual budget for a county executive would be about \$38,000, as estimated by the County Board; but Dalton Johnson, temporary vice-chairman of PACE, pointed out that creation of the position would actually save the county money since the executive could gain control of spending.

John Neimeier, a member of the Kenosha Educational Association, volunteered to prepare an informational brochure that could be distributed to the public while members are collecting signatures at the Kenosha County Fair next weekend.

The next PACE meeting will be held Thursday, Aug. 13, at 7:30 p.m. at the Union Club, 5516 10th Ave.

## The wrong move

The egg comes before the chicken in the latest proposal before the County Board of Supervisors.

While it is recognized by many Kenoshaans that the county — a \$20 million a year business — needs an executive or administrator, the recommendations are to create three new departments.

A committee set up to study county government reorganization has proposed the County Board hire a personnel director, a county comptroller and a county planner.

The keystone, of course, to effective county government these days would be the creation of a governmental head for more accountability and central control. Today, as in times of yore, county affairs are administrated by 27 part-time supervisors.

The special committee's report in-

dicates that a "hold back" attitude on modernizing county government to meet growing demands and problems is still with us. Certain board members don't want to improve a system that is a holdover from horse and buggy days.

The League of Women Voters was quick to react to the proposal to create three new departments, stating that full-time management must take priority over other staffing requirements.

Whether these or other comments will have any impact on the board remains to be seen. But this is no routine matter, and surely the day is near when a county executive or administrator will be necessary to watch over the proposed new departments as well as the old.

Much has been accomplished by the County Board over the years, but its attention to modern management procedures leaves much to be desired.

972

**PETITION**

I, THE UNDERSIGNED, a qualified elector of the County of Kenosha, State of Wisconsin, do hereby petition the Kenosha County Board of Supervisors either to enact the following resolution without alteration, or to refer the same to a binding vote of the Electors of Kenosha County as provided by Section 9.20 of the Wisconsin Statutes:

WHEREAS Wisconsin Statute 59.032 authorizes the establishment of an Office of County Executive NOW, THEREFORE, BE IT RESOLVED, That the office of County Executive of Kenosha County be and hereby is established; said office to be filled commencing with the Spring election of April 1975.

BE IT FURTHER RESOLVED, That the duties and powers of the County Executive shall be without restriction because of enumeration:

(1) Coordinate and direct by executive order or otherwise all administrative and management functions of the county government not otherwise vested by law in boards or commissions, or in other elected officers.

(2) Appoint the heads of all departments of the County except those elected by the people and except where the law provides that the appointment shall be made by a board or commission or by other elected officers; but he shall also appoint all department heads where the law provides that the appointment shall be made by the Chairman of the County Board or by the County Board. The County Executive may file, with the County Board, charges for the removal, discharge or suspension of any person so appointed.

(3) Appoint the members of all boards and commissions where the law provides that such appointment shall be made by the County Board or by the Chairman of the County Board. All appointments to boards and commissions by the County Executive shall be subject to the confirmation of the County Board.

(4) The County Executive shall annually, and otherwise as necessary, communicate to the County Board of Supervisors the condition of the County, and recommend such matters to them for their consideration as he deems expedient. Notwithstanding any other provision of the law, he shall be made responsible for the submission of the annual budget to the County Board and may exercise the power to veto any increases or decreases in the budget under Section 59.032(6).

(5) He shall have the general veto power as set forth in Section 59.032(6).

**RESOLUTION**

I FURTHER DECLARE that if the proposed resolution is submitted to a vote of the electors, I intend to support it.

| Signatures of Voters | RESIDENCE AND POST OFFICE ADDRESS    |   | Date of Signing |
|----------------------|--------------------------------------|---|-----------------|
|                      | **Town, City or Village of Residence | Street and Number or Rural Route and P.O. |                 |
| 1                    |                                      |   | 19              |
| 2                    |                                      |   | 19              |
| 3                    |                                      |   | 19              |
| 4                    |                                      |   | 19              |
| 5                    |                                      |   | 19              |
| 6                    |                                      |   | 19              |
| 7                    |                                      |   | 19              |
| 8                    |                                      |   | 19              |
| 9                    |                                      |   | 19              |
| 10                   |                                      |   | 19              |
| 11                   |                                      |   | 19              |
| 12                   |                                      |   | 19              |
| 13                   |                                      |   | 19              |
| 14                   |                                      |   | 19              |
| 15                   |                                      |   | 19              |
| 16                   |                                      |   | 19              |
| 17                   |                                      |   | 19              |
| 18                   |                                      |   | 19              |
| 19                   |                                      |   | 19              |
| 20                   |                                      |   | 19              |

247



AFFIDAVIT OF CIRCULATOR

STATE OF WISCONSIN } ss  
COUNTY OF KENOSHA }

\_\_\_\_\_ Being first duly sworn,  
on oath states that he is a qualified elector of the County of Kenosha and resides at No. \_\_\_\_\_  
\_\_\_\_\_ in the \_\_\_\_\_  
\_\_\_\_\_ of \_\_\_\_\_,

that he is personally acquainted with all of the persons who have signed the foregoing petition; that he knows them to be electors of the County of Kenosha; that they signed the same with full knowledge of the contents thereof; that their respective residences are stated therein; that each signer signed the same on the date stated opposite his name, and that he, the affiant, resides within the County of Kenosha; and that he intends to support the proposed resolution.

Signature of Circulator \_\_\_\_\_  
P. O. Address \_\_\_\_\_ And R. Route No. \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 1974

\_\_\_\_\_  
Signature of Notary, Justice, Judge, or Town, City, Village or County Clerk  
My Commission Expires \_\_\_\_\_

248

## Look what Racine did!

Voters of Racine County served the cause of good government well in the election Tuesday by approving the creation of the office of county executive.

And they did it by a resounding vote of 21,707 to 13,806.

Kenosha County residents, with its board of supervisors currently pondering a 1975 budget of \$22.4 million, should take note of the Racine voters' modern approach to handling of large funds and other spending responsibilities.

To date, all efforts to have a county executive in Kenosha County have failed, though this is the ninth largest county in Wisconsin in population and among the fastest growing. Either the County Board can do it any time it wants, or it can be forced into action by referendum.

After all the delays and studies, things have finally reached a point in Kenosha County where plans are under consideration to submit the county executive pro-

posal to a referendum in the spring election.

With Wednesday's County Board action okaying, in principle and by resolution, the setting up of two new county departments — a director of labor relations and personnel, and a county auditor or controller — the need for full-time management here is even more acute.

There are six counties — Milwaukee, Brown, Outagamie, Winnebago, Dane and Racine — that have opted for county executives, in other words full-time management of government affairs. Dane and Racine counties had appointive administrators, but voters changed that to elected executives.

Racine County's electorate has recognized the need for streamlined county government operations. If the Kenosha County Board won't advance the cause, it may be up to the people to do it by themselves for themselves in the voting booths.

## County rejects new executive

BY MARY STEIN 12-31-74  
Staff Writer

The County Board in February failed to approve the establishment of an office for county executive for the second time.

Heated debate continued for much of 1973 on the proposal, which, if it would have been adopted, would have called for a general election in April, 1975.

The county executive would have been a full time position elected by the voters to coordinate and direct by executive order or otherwise, and to manage all functions of county government.

There was talk by the League of Women Voters later in the year to try to get a petition signed by 5,000 persons which would create a referendum on the matter. Effort there waned, as it became more difficult to get signatures.

Proponents argued that the county needs a full time administrator to deal with rapidly increasing complexities of county government.

Opponents to the plan said at this time, there was no need for a county head, which they estimated would cost the county at least \$50,000.

## Administrator Gilbert Berthelsen Discusses County Executive Post

12-18-74

Promising to treat the west end of Racine County as fairly as the City of Racine, the first announced candidate for the office of county executive, Gilbert Berthelsen, now Racine County administrator, spoke at Burlington Rotary at White Oaks, Monday.

Other candidates are expected to announce before the Jan. 21 filing deadline, but Berthelsen is far and away the candidate to beat in this first election of an executive, which was voted in by a referendum in the November election.

He said he realized Burlington voted against the proposal, but he hopes to erase the reservations that seem to be evident on this end of the county.

"I hope to balance that," he stated. In government the only commodity is service, he added, and Burlington can expect its fair share.

### EARLY DECISION

The one man - one vote concept has brought about the county executive form of government, and Berthelsen says he has really been preparing to run for this job for over a year. A one-time supervisor and later chairman of

the county board, Berthelsen has seen county valuation jump 400 per cent with a record \$1,839 billion total.

He said there are differences between the administrator and executive form of government, with election by the electorate and veto power, with a two-thirds override, being the most important. The administrator is hired by the board, while the executive is "hired" by the voters. (A \$25,500 salary was approved by the county board Tuesday.)

He said his campaign spending limit, by law, is \$17,000, and no one source can give more than 5 per cent of that limit. He expects to spend up to \$8,000.

He is looking for campaign committee members from this end of the county, where he admitted it is very hard to generate early support. He said this area has a "wait and see attitude." He can't blame the voters of the western end for that.

He was brought to Rotary Club by Richard Olson of Continental Can Co. and was introduced by county supervisor Dan Noonan, who endorsed Berthelsen "without reservation."

## County Executive Salary Set By Board at \$25,500

The Racine County executive, whoever he may be, will receive an annual salary of \$25,500, the county board decided Tuesday night.

The executive will not be elected until the spring election. The creation of such a position was approved in a countywide referendum in the November election.

Gilbert Berthelsen, current county administrator, is the only announced candidate for the position at this time.

In addition to the salary, the county board decided that the executive should receive the same fringe benefits as do other county employees, including health and life insurance and participation in the Wisconsin Retirement fund.

The board also decided that a budget for the executive office, including staff, equipment and expenses, must be established sometime before the county executive takes office.

## 3 Counties to Fill Executive Positions

3-30-75

Three outstate counties — Outagamie, Brown and Racine — will pick county executives in Tuesday's election.

Outagamie County will have a new county executive. The incumbent, Alvin Woehler, 61, elected to the post when it was created in 1971, was defeated in the February primary election.

Seeking the job are Eugene Higgins, 48, County Board chairman, and John Schreiter, 44, a 19 year member of the County Board, both of Appleton. Higgins, head of a firm that distributes industrial electrical supplies, received 6,029 votes in the primary to 4,201 for Schreiter, a heating contractor.

A former vice chairman of the board, Schreiter is chairman of the board's Finance and Taxation Committee, and heads the Committee on Committees. He also served as an Appleton alderman in the late

1969. He is a former County Board chairman and worked for 30 years as a tool and die maker.

Berthelsen, 59, polled 7,279 votes to 3,293 for Atty. John Siefert, 26, of Racine. The unsuccessful third candidate was Oscar Toler, a Racine businessman.



Siefert Berthelsen

Siefert, a partner in a Kenosha law firm, is chairman of the County Democratic Party's candidate recruitment program. He twice ran unsuccessfully for the Assembly in the 63rd District.

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Higgins Schreiter

1950s. Schreiter unsuccessfully ran for the post four years ago.

### Brown County Race

In Brown County, Donald Holloway, the incumbent, is opposed by Raphael (Ray) Berken, County Board chairman.

First elected in 1971, Holloway was the county's first executive. He is 47 years old and served six terms as county clerk of courts until his election to the executive's post.

Berken, 53, has been an alderman supervisor for 10 years. In Green Bay, aldermen also serve as county supervisors. He is a sergeant at the State Reformatory at Green Bay, and has worked there for 26 years.

Both candidates reside in Green Bay.

Authorized in Referendum  
Racine County will name its first county executive in Tuesday's election. The job was au-

672

## County management

4-11-75  
The idea of having an administrator to streamline county government remains in a state of limbo.

However, in recognition of the growing burdens, Kenosha County supervisors have opted for a lesser degree of full-time management.

As a sort of compromise to satisfy those who believe hiring an administrator should take place now, the supervisors are in the process of filling a new position of county personnel and labor relations person and will also employ a full-time county auditor. The estimated cost for these two additions is \$70,000 for the first year.

The board's position appears to have been that it is better for an eventual administrator to have a staff to manage rather than to sign an administrator first. So we have two full-time management types coming up this year.

And, for the first time, the board has set aside a room for the chairman to use as an office. This is indeed an historic step. For all the years past, the chairman has operated out of papers in his pocket or briefcase.

Rock County has taken a different tack in modernizing county organization, and the Janesville Gazette has good words for the experiment.

We quote: "After a trial and error experience with its first administrator, the board appointed Larry Brown. It has never had reason to regret that major development and improvement of the system.

"He came as a professional manager of the county's affairs. He proved to be dedicated, courageous in pressing forward with streamlining the apparatus and achieving goals of good business practice, including the reduction of 30 committees to 11.

"Such a transformation is bound to create friction among older heads accustomed to the customary, such as the dependable committee government system. It is to Brown's credit that he was able to work with staff and elected officials to install and develop modern techniques.

"Among them were: Administrative management, a personnel program, countywide financial administration, countywide purchasing, budgeting that serves as a policy guide and professional staff coordination."

Rock County's experience with an administrator and Kenosha County's forward moves all point up the increasing load of county government and the need for modernized management.

# Support county administrator

11-2-75  
By JIM MEYERS  
Staff Writer

A full-time administrative head for county government got the backing of 11 of the 27 County Board members Tuesday night, and could squeeze through final passage in two weeks.

The plan advanced by the 11 would create the office of county administrator.

UNDER STATE LAWS, county administrators are picked by County Board members and serve at their pleasure. County executives, another type of full-time head, are elected by the public for a four-year

term.

Backers of last night's report have given up attempts to get the county executive form of leadership, at least temporarily, in favor of the more politically possible administrator form.

The first reading sailed through with little comment, except raised eyebrows over a provision that the finance committee does the interviewing and selection of candidates.

The five-member finance committee backed the report 100 per cent, with six others also signing the report.

FINANCE MEMBER Sup. Walter Johnson said that particular provision, like all others, "is subject to review and change" by the Board.

Sup. Mark Starzyk opposed the administrator move saying there would be nothing left for the Board to do if an administrator were appointed.

Backers of the move have long held that some type of full-time governmental head is needed for the burgeoning county duties.

The report says the administrator would coordinate and direct all administrative and management functions of the county. and

appoint department heads, boards and commissions now appointed by the County Board chairman.

OTHER DUTIES would include recommending actions to the Board and submitting an annual budget.

All the administrator's appointments would be subject to Board confirmation, and he would have no vote on any Board or committee actions nor would he have any veto power.

All of his recommendations would be subject to approval by the Board. In essence, the administrator would be an advisor to the

252

## Management

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# Report county administrator job

11-25-25

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All the administrator's appointments would be subject to Board confirmation, and he would have no vote on any Board or committee actions nor would he have any veto power.

All of his recommendations would be subject to approval by the Board. In essence, the administrator would be an advisor to the

Board and an instrument for carrying out Board policies and programs with no independent authority to act or to make policy.

**THE FINANCE** committee members who backed the proposal are Sups. Bernard McAleer, Walter Johnson, Joseph Andrea, Roger Jornt and Wayne Koessl.

They were joined in endorsing the move by Sups. Walter Rutkowski, David Holtze, Helen Tillman, James Amendola, Donald Brevitz and Angelo Capriotti.

A majority vote, or three more than the present 11, would be needed to gain passage at the Nov. 18 meeting.

## A step backward for the County Board

11-21-75  
Last Tuesday the County Board once again defeated an attempt to establish the office of county administrator. This represents but another example of 17th century thinking on the part of the County Board as the 20th century moves into its final quartile.

For more than 25 years this newspaper has advocated some form of professional county executive or administrator to guide county government. At present county government is a headless organization run by a loose confederation of elected officials, board supervisors, department administrators and committee members. Although they have addressed their efforts with energy and sincerity, neither time nor expertise have been sufficient to perform effectively.

County government is big business. Next year the county budget will approximate \$26 million, about \$9 million more than the city budget not including school costs. Moreover, many persons still labor under the false assumption that county government only involves those areas beyond the city. This is patently unrealistic. Those who live in the city of Kenosha will contribute approximately 37.5 per cent of the county levy. Of the county's 27 members, 18 represent the city and its interests.

\* \* \*

County government provides a vast and growing array of services. There are approximately 30 departments that make essential and distinct contributions to our way of life.

Among these are the agencies of law such as the courts, the sheriff's department, the district attorney, the corporation counsel, the family court commissioner and the coroner.

A number of departments are involved in the preservation of our environment including those devoted to parks, highways, zoning, agricultural extension, regional planning, civil defense and conservation.

Administrative offices such as county clerk, register of deeds and county treasurer also play a significant role.

A growing area of interest is in the

care of people as evidenced by Brookside Care Center, the services of the county nurse, veterans aid, rapidly expanding mental health assistance and the increasing responsibilities of the Department of Public Welfare.

County government also embraces the activities of the surveyor, the Historical Society, the County Fair and humane services.

\* \* \*

To coordinate these diverse yet essential services, an elected county executive would be in order. But because such a step seemed to be politically unfeasible a watered down version in the form of a county administrator who would serve in an advisory capacity was proposed. This was defeated 16-11.

A number of reasons for the defeat of this proposal have been advanced including the upcoming spring elections, the uncertain acceptance of a county assessor (who is performing very well indeed under trying circumstances) and the unwillingness to spend an estimated \$50,000 to staff an administrator's office.

This cost, including a salary of perhaps \$30,000 for an administrator, is not an unreasonable investment for the stewardship of \$26 million and some 700 employees.

The only encouraging sign is the fact that 11 supervisors voted for the proposal. We congratulate them. This is the largest vote yet recorded on an issue that has surfaced many times in the past and which, by weight of circumstances, must some day win approval.

Viewed in its broader perspective, county government is gradually emerging as the dominant unit of local government.

Our planning must envision the dimension of metropolitan development as against the confusing proliferation of minor units of government that often overlap in services provided and political interests.

Racine began with a county administrator and now has a county executive. It seems to be working.

We cannot dismiss the realities of county government as we approach the 21st century.

## Sheds a tear for deathless prose

To the Editor: 11-21-75

I read with great sadness of the untimely passing of our county's proposed hiring of an administrator as announced on page one of the Nov. 12 edition of the Kenosha News. The headline read, "Board kills hiring administrator."

With all the violence reported these days on the pages of our daily newspapers, it is indeed sad that a civil servant should be killed in the line of duty and especially in such an unusual manner. With a piece of lumber. Heavens.

The only thing absent from the article was the name of the poor chap and the details surrounding the incident. Was the victim struck by an irate taxpayer or did the piece of wood in question fall from the blockhead of a Kenosha News editor?

Please pass along my heartfelt sympathy to the family and friends of the deceased.

Best regards,

John Cantwell

252

# 'County exec' idea to get Tuesday a second fling

By JIM MEYERS  
Staff Writer

With five new County Board members as a result of the April elections, a fresh attempt to get the county executive system of government will be made at the Tuesday night Board meeting by proponents of the system.

Three supervisors will bring in a resolution asking that the County Board establish the post of county executive.

Additional support is expected before the resolution comes to the floor for a final vote at the June 1 meeting. Sups. Joseph Andrea, Ronald Frederick and Walter Johnson are co-authors of the resolution.

THE LAST TIME an attempt was made to pass a resolution establishing full-time county government leadership 11 of the 27 Board members were in favor, three short of the 14 majority vote needed.

The last time the Board voted on the county executive, more than two years ago, the vote was 2-1 against.

Labor unions, the League of Women Voters, the Chamber of Commerce and other civic organizations have consistently urged the Board to establish a county executive.

In July of 1974, a group of citizens formed a committee to push for a petition drive to force a countywide vote on the executive system, but efforts were abandoned short of the goal.

The Tuesday night proposal will ask that the first county executive be elected in April 1978, Andrea said, to alternate with the mayor election which is also every four years and would next occur in April, 1980.

Having the election that spring would also mean that County Board members who wanted to seek the post would have to resign from the Board in order to run — a provision that would eliminate non-serious candidates from the ballot.

Andrea predicted that it will be a "close vote" Tuesday night to get the issue past the first-reading hurdle.

Andrea said the county operation "is a \$28 million business and is the largest budget in the county, second only to the Unified School budget."

"County government is getting more and more complex," Andrea said, "and is becoming the primary unit of local government, serving as the arm of both the state and federal governments on the local level."

"WE NEED visible leadership," Andrea said. He said a county executive, who would be elected by all the voters in the city and rural areas, would provide the checks and balances needed in county government and would direct and coordinate the operations of county government more efficiently than the present Board committee system which has been criticized as being cumbersome.

Frederick said an elected executive would provide more coordination between county departments now operating independently of each other. "Leadership is long overdue," Frederick said.

Andrea noted that every other large county in Wisconsin has some form of full time leadership. Racine,

Milwaukee, Dane, Brown, Winnebago and Outagamie counties have executives, six others have full time administrators, and two have full time chairmen of the Board.

"WE OPERATE to the best of our abilities, but more leadership would keep us out of some bad situations we have experienced in the past," Andrea said.

Johnson said the fullest and best use of the taxpayer dollar can be attained only by full time coordination of county government, through an elected county executive.

"The office will serve as a means of communications between all areas of county government, a source of facts and direction and information the Board needs," Johnson said.

## Elected executive

# County needs one leader, two board members believe

By JIM MEYERS  
Staff Writer

Two County board members today replied to criticisms of the proposed County Executive plan.

Sups. Joseph Andrea and Ronald Frederick said that, contrary to some critics, an elected County Executive as being considered by the County Board would not eliminate any other elected officials such as County Clerk, Register of Deeds or County Treasurer.

"These offices are established by state statute and may not be abolished," Andrea and Frederick said.

As to the need for another elected official, the men said that recent turns of events "make it more evident with each passing month that the matter of full time leadership becomes of greater importance to Kenosha County."

They said the total budget of the new office would be less than \$50,000 a year, and that the executive himself would probably receive a salary of between \$22,000 and \$28,000, though the Board has not considered a salary range as yet.

The two officials said the present system of 27 Board members led by one of their number who is also part time lacks a central, visible leadership. The system provides no coordination between departments, and no method of "bringing all of county government together in the same direction."

COUNTY GOVERNMENT "remains a fractioned group of departments," the men said, "lacking coordination and direction and goals."

Andrea and Frederick said critics maintain that the county can't be compared with the city with its central administration, but they replied that "It is high time we are compared with the city."

"The county has the area's second largest budget, second only to the school system," the men noted. "The county handles some \$20 million in state and federal funds each year along with \$6 million in local tax money."

They urged residents to look at Racine County, but also to "look at every major county in Wisconsin. Each has some type of full time leadership, and the swing is to the County Executive form."

"Racine proves this with a vote by the people of 23,000 to 11,000 in favor of an executive system," they

said, "and every municipality in the county except Burlington voted with the majority."

They also pointed out that the executive cannot hire persons. "That power remains with the legislative arm, the County Board, and the office of the executive will only grow as large as the Board will allow."

Andrea and Frederick said in reference to the veto power wielded by the executive that Racine Executive Gilbert Bertheisen has only exercised this power twice in the year he has been in office. Each time it was sustained by the Board and each time the veto was over hiring additional personnel that were not needed.

THEY NOTED that the County Executive "is no different than the elected mayor of the city, the elected governor of the state, or the elected president of the U.S. — each serves a four-year term and has the veto power."

One thing the two men and some critics agree on is urging all interested citizens to turn out for the Tuesday, June 1 Board meeting at which final action is scheduled on the County Executive issue.

The AFL-CIO Council endorsed the executive plan again recently, and it has the support of such other groups as the Kenosha Taxpayers, Inc., and the League of Women Voters.

The Milwaukee area Legislative Research Committee appeared in opposition at the measure's first reading May 18 along with the former Kenosha Ku Klux Klan leader and several other persons.

253

# Board defeats county exec plan

By JIM MEYERS  
Staff Writer

The proposed county executive plan was voted down 15-12 at the hands of the County Board Tuesday night, the margin of defeat not as great as two years ago.

Sup. Joseph Andrea, one of the measure's sponsors, said that full-time leadership "didn't die here tonight — it's still coming back at you in another form."

Andrea said he may bring back a measure that would provide a referendum on the issue, or a plan to provide a county administrator — a weaker position than the executive.

Two years ago the vote went 17-4 against the executive position. Some efforts have been under way to get an executive head of county government ever since state law permitting the move was adopted in 1960.

All five new Board members voted in favor of the executive plan — Sups. George Hanson, Lawrence Negri, Charles Short, William Werner and James West.

Others backing the move were Sups. James Amendola, Joseph Andrea, Ronald Frederick, David Holtze, Walter Johnson, Peter Marshall, and Walter Rutkowski.

Opposed were Sups. Roger Jornt, Carleton Gentz, Angelo Capriotti, Emil Ruffalo, Francis Pitts, board chairman; Wally Lange, Donald Brevitz, Richard Lindgren, Gerald Smith, Donald Knapp, Wayne Koessi, Earl Hollister, Stanley Kerkman, Fred Schmalfeldt, and Mark Starzyk.

Pitts said he is not opposed to the executive plan but said the move should come from the people, through referendum.

Sup. Brevitz said the costs of an executive office are not known, and that there would be few persons for the executive to direct.

Sup. Lange said the county doesn't need "a glorified ribbon cutter," and Schmalfeldt said Kenosha need not follow larger counties who have an executive because the office would be costly.

Sup. Lindgren said there are no qualifications for an executive other than age 18 and county residency. "I don't know how we can take a chance like this," he said.

Sup. Werner noted that he had just been through his first election, and "for me to say I don't trust the voters of this county would be a bit of a hypocrisy."

Sup. Amendola said he is 100 per cent in favor of an executive. He said he found out two months after being elected board chairman four years ago "that we are a headless government."

"I was trying to run a \$25 million business while trying to make a living making 30 sales calls a day. You've got to be goofy to do it."

A number of costly errors by the Board were pointed out by Sup. Marshall, including an \$85,000 payroll mistake that was not corrected. He said an executive would provide better controls and coordination.

The powers of the executive are limited, Sup. Hanson said. He said the Board still retains ultimate authority by being able to override vetoes and by controlling the executive's expenses.

Sup. Ruffalo said the county "could have 50 executives and it still wouldn't change which way we spend most of our money."

After the vote, Sup. Capriotti asked that the clerk draw up a resolution putting the issue on a fall election ballot, but Pitts ruled the motion out of order because it may not be legally possible for the Board to take the action.

Corporation Counsel Joseph Salituro was asked to investigate.

## After defeat of county executive plan

# To seek county administrator

Although the County Board turned down the county executive plan last month, the fight for full-time county government leadership is no over.

Sup. Walter Rutkowski announced today that he is circulating a resolution that would install the county administrator form.

"I already have commitments from three Board members who voted against

the county executive that they will support the county administrator," Rutkowski said.

The administrator "would be a step in the right direction," Rutkowski said. He was one of the dozen Board members who voted in favor of the executive plan June 2. The vote was 15-12 against. A similar measure also failed two years ago.

Rutkowski says he hopes to have a number of co-sponsors for his measure before he brings it to the County Board.

The administrator form is expected to be more palatable to the majority of Board members because it leaves more power in their hands.

While an executive has veto power over Board actions, which in turn can be

overruled, an administrator has no veto power, only whatever personal influence he can wield.

An executive also is given certain powers by state statute, while an administrator is given only the powers the Board is willing to give him.

An executive is elected by all the people of the county for a four-year term. An ad-

ministrator is selected only by the 27 Board members and serves at their pleasure for no definite term.

"This doesn't mean the executive plan is dead," Rutkowski said. "Executive supporters haven't lost a thing if this plan goes through. They can still have a referendum if they want the public to decide, or they can change the system anytime they want to.

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One sets the at \$18,000 although the notes that the gotiable."

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# County administrator plan to

By JIM MEYERS  
Staff Writer

A plan to hire a county administrator gained only eight supporters from the County Board Tuesday night, and it goes to final action in two weeks with only a minimal chance of passage.

Sup. Walter Rutkowski advanced the proposition in the hope that county government will get some type of full time leadership in the wake of the 15-12 defeat of a county executive plan earlier this month.

Co-signers with Rutkowski on the resolution for a county administrator position are Sups. Angelo Capriotti, James West, James Amendola, Walter Johnson, Joseph Andrea, Donald Brevitz, and David Holtze.

Additional support could be gained after the debate on the measure at the July 6 meeting but a majority vote was deemed a faint possibility by some Board observers.

An administrator would be appointed by the Board to

serve at the pleasure of the Board for an indefinite term. He would have only the powers the Board chose to delegate, but among these would be all appointments now handled by the Board or its chairman. Many Board members are reluctant to give up these prerogatives of their office.

In another action, Board chairman Francis Pitts named his son, Robert W. Pitts, to the Park Commission to succeed George L. Schlitz, Wheatland.

The appointment drew a call from Sup. Mark Starzyk for a roll call vote, but Corporation Counsel Joseph Salituro noted that the Board chairman has sole discretion in such an appointment and does not need Board approval of any kind.

Pitts' action was criticized by Sups. Earl Hollister and Stanley Kerkman.

Hollister said he would not recommend anyone from the west end of the county to a park commission post after what happened to Schlitz.

"First he was demoted from the chairmanship; now he is being dropped completely by a city coalition," Hollister said. "This Board has not given Schlitz any recognition for his years of dedicated service. It's time this Board begins to operate should."

Kerkman noted that Schlitz had been a faithful mission member for many years. "I feel bad that county has left him out," Kerkman said.

Pitts said he would see that a letter of commendation is sent to Schlitz.

Pitts made three other appointments. Russell H. was renamed to the Zoning Board of Adjustment. Leverett Leet was renamed to a five-year term on Board of Review for assessments, and Helen Til was renamed to the Commission on Aging.

Legal problems with the Comprehensive M. Health Board were also straightened out by assis-

752

## Defeats county exec plan

Opposed were Sups. Roger Jornt, Carleton Gentz, Angelo Capriotti, Emil Ruffalo, Francis Pitts, board chairman; Wally Lange, Donald Brevitz, Richard Lindgren, Gerald Smith, Donald Knapp, Wayne Koessl, Earl Hollister, Stanley Kerkman, Fred Schmalfeldt, and Mark Starzyk.

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"I was trying to run a \$25 million business while trying to make a living making 30 sales calls a day. You've got to be goofy to do it."

A number of costly errors by the Board were pointed out by Sup. Marshall, including an \$85,000 payroll mistake that was not corrected. He said an executive would provide better controls and coordination.

The powers of the executive are limited, Sup. Hanson said. He said the Board still retains ultimate authority by being able to override vetoes and by controlling the executive's expenses.

Sup. Ruffalo said the county "could have 50 executives and it still wouldn't change which way we spend most of our money."

After the vote, Sup. Capriotti asked that the clerk draw up a resolution putting the issue on a fall election ballot, but Pitts ruled the motion out of order because it may not be legally possible for the Board to take the action.

Corporation Counsel Joseph Salituro was asked to investigate.

## County executive plan

# County seeks administrator position

Executive that sort the county," Rutkowski

Administrator "would be right directed," Rutkowski said. He said a dozen Board members voted in favor of the executive plan vote was 15-12 in favor of the measure two years ago.

Rutkowski says he hopes to have a number of co-sponsors for his measure before he brings it to the County Board.

The administrator form is expected to be more palatable to the majority of Board members because it leaves more power in their hands.

While an executive has veto power over Board actions, which in turn can be

overruled, an administrator has no veto power, only whatever personal influence he can wield.

An executive also is given certain powers by state statute, while an administrator is given only the powers the Board is willing to give him.

An executive is elected by all the people of the county for a four-year term. An ad-

ministrator is selected only by the 27 Board members and serves at their pleasure for no definite term.

"This doesn't mean the executive plan is dead," Rutkowski said. "Executive supporters haven't lost a thing if this plan goes through. They can still have a referendum if they want the public to decide, or they can change the system anytime they want to."

Rutkowski's resolution is similar to one defeated by the Board last year with two major exceptions.

One sets the salary range at \$18,000 to \$25,000, although the resolution notes that the figure "is negotiable."

Rutkowski said he included the salary range to curtail objections of some Board members who want

to know the cost of an executive before voting.

Another change is a provision that the Board chairman name a five-member committee to set qualifications for the post, interview candidates, and make a recommendation to the Board.

Last year's resolution gave those powers to the personnel committee, a move some Board members

found objectionable. Rutkowski said that having the Board chairman name a special committee would insure that all factions are represented.

"Now is the time to make this move," Rutkowski said, "we've got a chance now that interest is high to get those 12 votes for the executive plus at least three more. That would give us more than enough."

# Administrator plan to full Board

serve at the pleasure of the Board for an indefinite term. He would have only the powers the Board chose to delegate, but among these would be all appointments now handled by the Board or its chairman. Many Board members are reluctant to give up these prerogatives of their office.

In another action, Board chairman Francis Pitts named his son, Robert W. Pitts, to the Park Commission to succeed George L. Schlitz, Wheatland.

The appointment drew a call from Sup. Mark Starzyk for a roll call vote, but Corporation Counsel Joseph Salituro noted that the Board chairman has sole discretion in such an appointment and does not need Board approval of any kind.

Pitts' action was criticized by Sups. Earl Hollister and Stanley Kerkman.

Hollister said he would not recommend anyone from the west end of the county to a park commission post after what happened to Schlitz.

"First he was demoted from the chairmanship, and now he is being dropped completely by a city-rural coalition," Hollister said. "This Board has not even given Schlitz any recognition for his years of dedicated service. It's time this Board begins to operate as it should."

Kerkman noted that Schlitz had been a faithful commission member for many years. "I feel bad that the county has left him out," Kerkman said.

Pitts said he would see that a letter of commendation is sent to Schlitz.

Pitts made three other appointments. Russell Horton was renamed to the Zoning Board of Adjustments; Leverett Leet was renamed to a five-year term on the Board of Review for assessments, and Helen Tillman was renamed to the Commission on Aging.

Legal problems with the Comprehensive Mental Health Board were also straightened out by assigning

terms of office to the nine members.

Three-year terms begin in September under the resolution adopted by the Board. Named to the terms ending this August are Sup. Roger Jornt, Mary Frances Rose, and Sup. James West. Terms ending in August, 1977 go to Sup. Donald Brevitz, Dale Jensen and Jack Beni. Terms ending in August, 1978 go to Sups. Peter Marshall and Emil Ruffalo, and Dr. John Richards.

The Board referred to the finance and courts committees a measure that would provide legal counsel to the county's five judges in order to fight a Supreme Court case.

The judges are being sued by Courthouse Local 990 for ordering 16 court employees back to work during a strike in March.

The Board also deferred for 30 days a cabaret license request from Great Lakes Dragaway. Sup. Peter Marshall feared rockfests might be held at the site.

255

## Administrator vs. executive

On Tuesday, the County Board rejected the prospect of hiring a county administrator and rightly so. We do not need a servant of the board which, is precisely what an administrator would be, however capable.

What we need is a representative of the people in the form of an elected executive who can make decisions and supervise their implementation. He would work with the board in a check and balance environment somewhat similar to the relationship between the mayor and city council.

We are, however, more than moderately disturbed to note that some factions of the board propose to bring this issue to referendum. In our opinion, a referendum of this nature is little more than an unworthy withdrawal by the board of its responsibilities.

Board members elected to represent their constituencies, to debate the issues and then to make decision. They propose to thrust this burden on the voter who cannot be expected to fully understand the ramifications of this issue. Since a referendum is often a political device to assure defeat, those board members who do not favor the executive can comfortably curl back into their 19th century thinking and smother the county executive concept for another decade.

There is no legal reason why such a referendum must be held.

If the board does not submit its annual budget of some \$26 million to referendum, and it should not,

why does it propose to go to referendum for the \$50,000 proposed cost of the office of county executive including salary, secretary, expenses, etc. (And a good county executive may save the county several times the cost of his office.) On this basis, every-time snow removal equipment is needed, a road paved or a contract negotiated, approval by the electorate would be sought.

Others may argue that the issue is a substantive one involving a major change in government. It isn't. The county executive would, at last, bring cohesive government to a headless organization run by a loose confederation of elected officials, board supervisors, department administrators and committee members. Although they have addressed their efforts with energy and sincerity, neither time nor expertise have been sufficient to perform effectively.

Viewed in its broader perspective, county government is gradually emerging as the dominant unit of local government.

Our planning must envision the dimension of metropolitan development as against the confusing proliferation of small units of government that often overlap in services provided and political interests.

Perhaps this Bicentennial year is an appropriate time for the County Board to pull itself out of old troughs onto the concrete highways of the approaching 21st century.

# VOTE NO ON NOV. 2nd ON THE COUNTY EXECUTIVE ISSUE because

We believe the present system gives fair representation to all areas. We believe the present county board is doing a good job of running the county. We believe that an executive office would cost too much and become too inefficient much like the county assessors office.

**THE KENOSHA COUNTY FARM  
BUREAU URGES YOU TO JOIN  
US AND VOTE NO ON NOV. 2  
ON COUNTY EXECUTIVE ISSUE**

Authorized and paid for by Ed Gillmore, Vice President of Farm Bureau, 14700 104th St., Kenosha, WI

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Answers Wed. night

## Why a county exec?

BY JIM MEYERS  
Staff Writer 10-12-76

Kenoshans will have a chance to inform themselves on the Nov. 2 ballot issue on the county executive at a public debate to be held Wednesday night.

The debate will be held at Central High School on Hy. 50 in Paddock Lake at 8 p.m. A similar debate will be held at Tremper High School in Kenosha on Thursday, Oct. 21 at 7:30 p.m.

Speaking in favor of the county executive will be former County Board member and attorney Donald Mayew. Speaking for the opposition will be former County Board chairman and political science professor at Carthage College, Eric Olson.

At the Wednesday debate, County Board member Walter Johnson will be the second speaker in favor, and County Board member Earl Hollister of Bristol will be the second speaker opposed.

At next week's debate, the second speakers will be County Board member William Werner in favor, and Somers town treasurer Leverett Leet in opposition.

The debates are an effort to provide information both pro and con by University Extension office officials and the Agriculture and Extension committee of the County Board, in cooperation with several community organizations.

The County Board Aug. 3 adopted a resolution that will establish the elected office of county executive in the spring of 1977. However, the resolution is contingent upon the approval of the voters of Kenosha County in the Nov. 2 general election by a referendum vote.

The administrative and management functions of county government would be headed by the county executive, while leaving legislation in the hands of the

part time County Board.

The executive, like the governor or president, would have veto power over actions of the County Board, but the veto could be overridden by a two-thirds vote of the Board.

Backers of the county executive form say the county needs some type of full time, visible and accountable leadership for the fastest growing and most important local unit of government.

Opponents say the office would be an unnecessary expense since the part time County Board members are fulfilling the functions that the executive would fulfill. Opposition has also come from those who fear a growing bureaucracy would result with government becoming more removed from electors.

The series of two debates was organized at the request of the County Board which designated the committee headed by Sup. Donald Knapp to handle arrangements without expense to the county. Other committee members are Sups. Gerald Smith, George Hanson, Charles Short and James West.

Those five and Paul Jaeger, chairman of the Kenosha County University Extension Office, have worked with representatives of the Kenosha League of Women Voters, Kenosha Taxpayers, Inc., the AFL-CIO's Committee on Political Education, the Kenosha Towns unit of the Wisconsin Towns Association, and the Community Activities committee of the Kenosha County Farm Bureau in arranging the meetings.

Clark Hagensick, professor of governmental affairs at the UW Extension, Milwaukee, will be the moderator at the two panel discussions. Hagensick will also provide a background statement on the development of the county executive system in Wisconsin, currently adopted by six of the 72 counties.

256

# Opponents gain edge in county execu

By JAMES ROHDE  
Staff Writer

PADDOCK LAKE — The first of two scheduled debates on whether or not Kenosha County needs a county executive got underway Wednesday night at Central High School before 57 persons.

The arguments were basically the same as in the past, with proponents Atty. and former county board member Donald Mayew and Supervisor Walter Johnson, chairman of the county board finance committee, calling for full-time leadership to achieve greater efficiency from the county's multi-million dollar budget.

Opponents of the plan, former county board chairman Eric Olson, professor of political science at Parkside and Supervisor Earl Hollister, chairman of the county highway committee, argued that the present system was doing the job well without the need for increasing the cost and enlarging the bureaucracy.

Like the presidential debates, it's hard to say who won, but judging from the audience response, Olson's command of the English language and his eloquent delivery clearly earned points for the opposition.

His opening argument and closing statement received the only applause all evening.

Mayew said the need for a county executive was greater today than when it was first introduced, citing the county's 25 million dollar budget as big business.



Panelists share a lighter moment

Panelists laugh during Wednesday night's debate on the county executive form of government held at Central High School. Eric Olson waves a Playboy Magazine he used to illustrate he doesn't agree with Kenosha News headlines. From left are Sup. Earl Hollister, 54th District; Olson, professor of political science at the Univer-

sity of Wisconsin-Parkside and former County Board chairman; Clarke Hagensik, professor of government affairs at UW-Milwaukee, moderator; Sup. Walter Johnson, 17th District, and Attorney Donald Mayhew, former County Board supervisor. (Kenosha News photo by Allen Fredrickson)

He said the 27 part-time supervisors currently attend numerous and endless committee meetings, transferring issues from one committee to another with a follow-up of board policy becoming haphazard.

He cited the 30-day county employe strike earlier this year as an example in which a settlement was reached, but to date no written contract had been signed.

"Where's the leadership? Where's the follow-up required to bring this issue to a conclusion? Right now, if you have a problem with county government, who can you go to to resolve it? There is no one today, no leader, which is the biggest shortcoming and the biggest failure with county government."

Olson opened his argument with a reference to a headline in the Wed-

nesday, Oct. 13, issue of the Kenosha News, which stated "Full-time county boss urged." "I, for one, am not anxious to have a Kenosha County boss," he remarked.

He chided Kenosha News headlines of the past, which he said he did not always agree with and produced the current issue of Playboy magazine, citing one Kenosha News headline as an example which earned a place in

the feature, "Playboy The feature is a collection of misuses of words.

He said that he had a different attitude regarding change than he required change to be pragmatic, based on facts.

He said that of over 100 counties in the U.S., less than 10 have a county executive form of government with none existing in the states of Illinois, Indiana, Michigan and Ohio.

He cited examples of county management under the present system, which has earned it a top fiscal rating. The system is doing the job well without a full-time executive."

Johnson, as head of finance committee, Kenosha County's finances were good, but said it cost

"The county clerk is responsible for preparing the record, not an assistant responsible for preparing the record which is the case now, and of full-time leadership.

Hollister told the Kenosha County did not have a political government as Milwaukee, with a pron and regional plans burdened payers.

"There are no qualifica-

## Kenosha's Proposed Executive . . .

# Ribbon-Cutter or County Overseer?

By ANGELA CASPER

(Paddock Lake) -- Just as President Ford and Jimmy Carter will win or lose their campaigns on their own merit, and not on the appeal of Robert Dole or Fritz Mondale, so was last week's county executive "debate" won.

It was disguised as a four person debate on the subject of the county executive position, but it turned into the Eric Olson Show, with guest star Donald Mayhew.

Mayhew, a Kenosha attorney, and Walter Johnson, county board finance chairman, spoke in favor of the county executive proposal. Olson, former board chairman and current college instructor, spoke against the measure, with board member Earl Hollister.

Score it Olson over Mayhew, unanimously.

He was louder, funnier, more eloquent, and better prepared. He spewed facts and figures like lava from a volcano. Mayhew, apparently irked by a few of Olson's comments, was on the defensive from the start.

He opened the debate with a conclusion, saying the Westosha area "was probably the most opposed" to the executive proposition. Fifty-seven persons in the audience apparently agreed. From then on, it was downhill.

The Kenosha County board adopted a resolution calling for the executive, but it is contingent upon voter approval in a Nov. 2 referendum.

Mayhew began by quoting an earlier Olson remark that the county didn't need another

ribbon-cutter or people-greeter. Then he criticized the 26 part-time board members for being "turned off to the voices of change, and interested only in preserving the status quo and their own prerogatives and powers."

By the time he did list the advantages of the executive position, it was too late. He called for the plan, he said, because it would provide an overseer--someone "visible" to be responsible for the actions of the board.

"The problem now," he said, "is that there is no coherent pattern of county policy." Mayhew said issues become "hopelessly" fragmented from committee to committee and that the follow-up and implementation of policy is "haphazard."

Olson was eager to respond. "It's rather nonsense to allege that 66 counties are not doing their jobs," he said. (Six of Wisconsin's 72 counties have the executive position.) "And to depreciate this board is an insult to it and its employees," he said.

Olson contended the board was doing its job well, and "without an ever increasing debt." He continued, "I have a 'show me' attitude, and I believe in change; practical change that follows a demonstrated need."

That need does not exist, he said. Less than 100 counties out of 3,043 in the United States have an executive. No neighbors--Illinois, Michigan, Indiana, Minnesota or Ohio--have the position. "To say that they are weak or ineffective as a result, is nonsense," Olson said.

His remarks were the only ones to draw

applause.

After arguing against its necessity, Olson attacked the fiscal aspect of the executive office. He said it would cost in excess of \$150,000 to establish an office, pay the executive's salary, his secretary's salary, office expenses and the salary and office expenses of his subordinates.

Mayhew argued that Olson's estimate was out of line, and a "scare tactic." Yes, the office would cost, Mayhew said, but the county would get its money's worth.

By the time Johnson and Hollister spoke, their predecessors had covered most of the main arguments.

Johnson said his most important concern was the elimination of duplication of effort. And, he said, the county has been laying the groundwork for the executive by hiring assistant personnel, such as a labor relations executive, a supervisor of accounts and budgets and a coordinator of child support.

Hollister, however, cited the possibility of the board succumbing to the executive and becoming a "rubber stamp." He said the present method accomplishes what it should. "Government is more responsive when it's closer to the people," he continued. "This would just be an extra layer of bureaucracy."

Brown, Dane, Milwaukee, Outagamie, Racine and Winnebago counties have executives. All are among the top ten largest counties in the state. Milwaukee was the first to establish the plan, electing John Doyme as executive in 1960.

# Opponents gain edge in county executive debate



**Panelists share a lighter moment**

Panelists laugh during Wednesday night's debate on the county executive form of government held at Central High School. Eric Olson waves a Playboy Magazine he brought to illustrate he doesn't agree with Kenosha News headlines. From left are Sup. Earl Hollister, 24th District; Olson, professor of political science at the Univer-

sity of Wisconsin-Parkside and former County Board chairman; Clarke Hagensick, professor of government affairs at UW-Milwaukee, moderator; Sup. Walter Johnson, 17th District, and Attorney Donald Mayhew, former County Board supervisor. (Kenosha News photo by Allen Fredrickson)

Olson said the 27 part-time supervisors currently attend numerous and less committee meetings, transacting issues from one committee to another with a follow-up of board action becoming haphazard. He cited the 30-day county employee settlement earlier this year as an example of which a settlement was reached, but to date no written contract had been signed.

"Where's the leadership? Where's the follow-up required to bring this issue to a conclusion? Right now, if you have a problem with county government, who can you go to to resolve it? There is no one today, no leader, which is the biggest shortcoming and the biggest failure with county government."

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the feature, "Playboy After Hours." The feature is a collection of risqué misuses of words.

He said that he had a "show me" attitude regarding change, in which he required change to be practical and pragmatic, based on fact, not fancies.

He said that of over 3,000 counties in the U.S., less than 100 have a county executive form of government with none existing in the neighboring states of Illinois, Indiana, Minnesota, Michigan and Ohio.

He cited examples of sound fiscal management under the current system, which has earned Kenosha County a top fiscal rating. "The present system is doing the job and doing it well without a full-time county executive."

Johnson, as head of the powerful finance committee, agreed that Kenosha County's financial status was good, but said it could be better.

"The county clerk is basically a record keeper, not an administrator, responsible for preparing the budget which is the case now, due to the lack of full-time leadership."

Hollister told the people that Kenosha County did not need a metropolitan government patterned after Milwaukee, with a promoter of state and regional plans burdening the taxpayers.

"There are no qualifications set for

a county executive, allowing it to become a popularity contest leading to a financial backing of campaigns and a quest for labor support. If it ever becomes a reality, who will be the master?"

The session was later opened up for questions from the floor regarding the veto powers of the executive; the cost of establishing the office and protection from political bossism.

There was a wide variation in the cost of the proposed program from the state average of \$25,650 for the executive salary and an office budget of \$62,000 to Olson's contention that an executive would lead to a \$200,000 budget including the hiring of a full-time administrator, auditor, purchasing agent and planner.

Clarke Hagensick, professor of governmental affairs at the University of Wisconsin Extension-Milwaukee, served as moderator for the debate. His biggest problem was in passing the lone microphone back and forth across the panel without getting hung up in the cord.

The second debate is scheduled in the city at Tremper High School on Thursday, Oct. 21 at 7:30 p.m., with Supervisor William Werner, second district, joining Mayew in arguing support for the plan, and Leverett Leet, Somers town treasurer, providing back-up for Olson in leading the opposition's argument.

## County Executive . . .

### Is it a Ribbon-Cutter or County Overseer?

Supervisor Ford and his campaign on behalf of Robert Leet's county executive position, but the guest star

and Walter Johnson, spoke on the proposal. Olson, a former college professor, assured, with

enthusiasm, eloquent, and with figures, apparently, was on the

conclusion, probably the proposition. He apparently

introduced a resolution contingent on the outcome. Earlier Olson had introduced another

ribbon-cutter or people-greeter. Then he criticized the 26 part-time board members for being "turned off to the voices of change, and interested only in preserving the status quo and their own prerogatives and powers."

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258

# County includes exec in study

By BARBARA HENKEL  
Staff Writer

One less yes vote and the executive form of county leadership would have frozen in its tracks Tuesday night.

The County Board voted 13-11, with three absent, to approve an amendment which included the executive form with two other forms of full-time leadership in a study by the board's Personnel and Finance Committees.

Had one of the 13 voted against the amendment to consider the executive form, the motion would have died on a tied, 12-12, vote.

Votes seemed to hinge on two concerns. Those voting against including the executive form recalled a 1976 voter referendum which turned down that form 2-1. Proponents of the executive said the referendum was unfair in that it didn't give voters an opportunity to pick from among the three forms.

Supervisor Francis Pitts, 13th District, said the executive should be included in the study in reply to three groups asking for that consideration. The three groups, which sent letters to the board, are United Auto Workers Local 72, Kenosha AFL-CIO Council, and the League of Women Voters.

County Board Chairman Wayne Koessl, who authored the resolution calling for a study of full-time leadership of either a full-time county board chairman or paid administrator, said Koessl maintained that an adminis-

County chief: will it be a full-time county board chairman, an appointed administrator, or an elected executive?

1-3-77

trator would be responsible to the people through the 27 supervisors who are elected. He said he was thinking about a \$30,000 a year salary for an administrator.

Koessl's resolution was signed by 14 supervisors, some of whom voted to include the executive form in the study because, they said, they wanted a complete study of full-time leadership for the county.

Voting for the amendment, to include the executive form, were Supervisors: Holtze, Pitts, James Amendola, Eugene Bilotti, Ronald Frederick, George Hanson, Walter Johnson, Arthur Jones, Charles Labanowsky, Peter Marshall, Lawrence Negri, Charles Short and William Werner.

Voting against the amendment were Supervisors Koessl, Angelo Capriotti, Earl Hollister, Carol Jornt, James Keegan, Stanley Kerkman, Waldemar Lange, Richard Lindgren, Emil Ruffalo, Fred Schmalfeldt and Mark Wisniewski.

the board itself had several times rejected the executive form.

Supervisor David Holtze, 4th District, countered with, "The administrator form was voted down by the board a couple of times too."

A move towards full-time leadership for the county, which has a 1979 budget of nearly \$25.6 million, has gained momentum in the past few months.

The duties of a county administrator and executive are virtually the same, with two major differences. An administrator is appointed and can be dismissed with a majority of the board. An executive is elected by the people for a four-year term.

The other difference is that an executive has veto power over board actions, an administrator does not.

Proponents of the executive form say that an administrator would serve to please the small group of 14 supervisors who would be needed to vote to hire or fire the administrator. An executive would have a larger group

of evaluators — the electorate.

Absent were Supervisors James Fonk, Eric Olson and Walter Rutkowski.

The amended motion carried 22-2, with Lange and Ruffalo voting no.

In other action, the board:

- Accepted Personnel Committee's report on contract settlements with four county-employee unions representing a majority of the county's approximately 750 employees. The settlement, which has been ratified by all four locals, calls for a 3 percent across the board increase Jan. 1, 1979, and a 2 percent increase July 1, 1979. According to Charles Rude, the county's personnel director, the county's present payroll for these employees is \$5,020,000. He said the increases and cost-of-living adjustments, part of which will be folded into the base, will increase that payroll by about \$1 million over the year. He said he thought that would still keep the county within the 7 percent wage increase guideline asked for by President Carter.

- Accepted Finance Committee's report to purchase three properties along 55th Street, west of the Courthouse, for additional space and parking for the planned Public Safety Building, at a total purchase price of \$100,000, compared with assessed values as of May 1, of \$94,500.

Dear Mr. Heilgeist:

I think your letter to the taxpayers, sent to our office, is a disservice and a shame. In checking out your letter, I found many flaws:

a. The senator, in Wisconsin's Blue Books, put out by the state, never said he is a graduate of Marquette University. He did say he attended 4 years there, which is correct.

b. This fact was from a newspaper article and wasn't written by the senator but by a reporter who didn't check his facts.

c. He is married to his second wife, as you said, and is raising two stepchildren. There is no reason to refer to them in any biographical sketch as stepchildren and he should be given credit for raising them.

d. He could not, in the last 4 years, have stood before a monthly meeting of the Kenosha County Democrat Party and begged for endorsement in his bid for state senator — he was unopposed and endorsement wasn't necessary.

e. Maurer has been a Democrat, as you say, and is identified as such in all Blue Books. He did appear before the Kenosha County Republican Party in March, seeking their endorsement. He also said the office of county executive is nonpartisan and sought the endorsement of both parties.

Your letter stating the average bus driver has more experience dealing with the public than Maurer would not be true either. It would appear that a man who has been in office as long as he, in township, county and state government, would have more experience. We don't question how well he reacts to situations, but we can tell you that up in Madison, both Republicans and Democrats have referred to him as a leader.

Your letter, we feel, is a disservice to all letter writers and we have decided to run your letter and answer it this way.

Sincerely,  
William E. Branan  
Publisher

## Backroom deals and weekend meals

Dear Editor: 2-18-82

Exactly what kind of games are being played at the Kenosha County Courthouse? The backroom deals which were predominant in Chicago in the days of Al Capone have no place in Kenosha County government.

I'm talking about the possibility of keeping positions in county government open so they can be filled by the new County Executive.

I'm talking about County Board members possibly lining themselves up for those positions.

I'm talking about weekend breakfasts at southside restaurants where plans are laid for a complete team of candidates from this one little clique.

I'm talking about a sudden interest in having a County Executive when somebody is suddenly interested in running.

The cliquish manipulations of county government sets a

dangerous precedent which could leave Kenosha residents with no place to turn for alternate viewpoints. If the "team" gets in, anything will be possible in terms of coverups, irrational expenditure of tax dollars and boardroom cocktail parties.

The machinery seems to be in place. The charts are drawn. Names are connected to positions. Wouldn't it be funny if the whole thing fell through because the number one Honcho failed to get elected?

A retiree

Wisconsin Taxpayers League  
P.O. Box 892  
Twin Lakes, WI 53181

Dear Taxpayer:

As you know, Sen. John Maurer is seeking the post of Kenosha County executive. Before you vote, we want you to know some of the things he has said in the recent past. These are all his words and deeds:

"I am a graduate of Marquette University." FACT: He never graduated from Marquette.

"I am married and have two children." FACT: He divorced his wife of some 25 years and remarried. He has no children by either his first or second wife.

At least once in the past 4 years he stood before a monthly meeting of the Kenosha County Democratic Party and literally begged them for endorsement and support in his bid for state senator. He lists himself in the Official Wisconsin Blue Book as a Democrat. FACT: He appeared before the Kenosha County Republican Party Caucus on March 4, 1982 at Guttormsen's West and said he was a "non-partisan candidate." He even has the gall to tell what he will do to county administration when he "gets into office."

This man is 60 years old. Why does he tell such lies? We don't know. We do know that he is not fit to handle 30 million-odd dollars of our money. You

should make your decision and tell your county board representative that they are the persons responsible for county affairs. They've no right to delegate any authority to anyone. As for Mr. Maurer's ability, he is a retired airline pilot with a comfortable pension who wants to retire to a \$30,000 per year job at the courthouse. He has had no academic or real-life experience as an administrator or accountant. The average bus driver has had more experience dealing with the public than he has.

Please omit my signature

Our letter to the above letter:

Robert Heilgeist  
Wisconsin Taxpayers League  
POB 892  
Twin Lakes, WI 53181

258

## County executive race:

# Dosemagen vs. Maurer

While county employees may be concerned which candidate for county executive is elected Tuesday, county residents will be looking at which man promises the most for them.

Both Gilbert J. Dosemagen, 46, 923 45th St., and John J. Maurer, 50, 7900 Cooper Road, promise to control spending to hold the line on taxes.

But the candidates for the non-partisan elective \$34,000-a-year job as the county's first county executive differ on such issues as countywide assessing, a human services department, the evolution of a metropolitan system of government and the future of Brookside Care Center.

Both reserved comment on the contract negotiations between the county and its major union groups because negotiations were still pending when they were interviewed.

Of interest to county employees, although ramifications may affect county residents, are how the candidates perceive their authority as the county's chief executive.

It has been hotly rumored that Maurer plans to single-handedly run the county from the executive's chair, if elected, eliminating some current department heads and placing his own favorites in key positions.

No such rumors have been heard of Dosemagen but supporters for each side have surmised the reason two top department heads — county assessor and director of social services — have been left vacant several months is so that the winning candidate can fill them when he takes office.

Maurer asserted that his powers as executive would be limited "only to those areas that the Legislature has authorized by statute."

According to statute, the executive can appoint, with board approval, and remove from office all county officials except those who are elected or are appointed by another authority.

Those who could be subject to the county executive are: the director of accounting and budgets, the assessor, the building custodian, the corporation counsel, the coordinator on aging, the emergency government director, the highway commissioner, the personnel director, the purchasing agent and the veterans' service administrator.

The executive also has veto power over County Board actions. The veto would require a two-thirds vote of the board to override. The executive also presents to the board an annual budget for its approval.

Maurer said he could not have a cabinet-form of government, the

statutes only give that authority to Milwaukee County. In Milwaukee County the executive can make certain appointments without board approval.

Dosemagen spoke of the relationship between the county executive and the County Board as a cabinet-form of government.

"All administrative control of the government transfers to the county executive under the broad guidelines given by the policy-setting body, the County Board," Dosemagen said.

Both candidates agree the countywide assessing system needs improvement. Dosemagen said this should be done by hiring an outside assessing firm to bring county assessments up to date and to show the current staff how it's done.

He favored keeping countywide assessing. "I'm not ready to throw the baby out with the bath water," said Dosemagen. "However, I'm very concerned about whether people in the department are qualified to handle the job."

He said it would be too costly for individual municipalities to hire their own assessors if countywide assessing, which is about 58 percent funded by the state, is abolished.

Maurer said, "The verdict is still out," noting that a Blue Ribbon Commission has been formed to examine the issue and to report back this summer. He said current problems in the department result from "a lack of leadership all the way down the line. The (board's) part-time committee system doesn't provide the necessary governance for supervision. Governance by the County board was lacking and the supervision that was hired wasn't capable of doing the job."

"I believe the system itself is viable. I think the administration of the system has been very bad."

With respect to continuing the Brookside nursing home as a county institution, Maurer said, "I am committed to making it viable, to whatever it takes to make it a reasonable alternative. With sufficient economies, I think we can maintain it."

Dosemagen said, "Brookside will have to accept the fact that it can no longer be the shining example for the state in health care. Whether it continues as a county institution depends if a private supplier could provide the same level of care for the same amount of money. The county has to look into that."

Dosemagen sees the consolidation of the Social Services Department and the Comprehensive Board into a human services department as "just another way to put everything together and get it out of the hands of



MAURER



DOSEMAGEN



the County Board. The people who raise the taxes should be responsible for how they are spent."

The Comprehensive Board oversees programs and services for alcohol and other drug abusers and those with mental health or developmental disability problems.

He said he'd prefer the Social Services Department only administer general relief, the only part of its budget that is solely county-funded.

"Unless and until they can explain everything in programs A, B, C, D and E, then I say let's operate only those areas we can control. Let's call the bluff of the state and federal government and see if they will operate some of those programs," said Dosemagen.

Maurer said a human services department can eliminate the overlapping of services he now believes exist. He said a person could seek treatment of an alcohol problem at the Comprehensive Board in the morning and the same day seek help at social services in finding a place to live.

He said a human services department, now in effect in 10 of the state's 72 counties, besides eliminating overlapping services, would combine the two present boards into one, increase efficiency and service to the client and stop conflict between provider agencies.

"I suspect there are people who feel a human services department may not work. It could be a provider group that likes what it has now... its share of the pie," said Maurer.

Besides a consolidated human services department, Maurer said, "The workloads of highway and parks departments fall into different times of the year. I say let's look at the situation." Combining the staffs would mean a full workload year-round. If the departments are consolidated, he would advocate decreasing the number of employees by attrition, not layoffs.

Dosemagen concurred that attrition would be the way to eliminate personnel in a consolidation. He said he would like to see the services of the various municipal clerks and treasurers consolidated, after addressing the state constitutional question of elected officials. He would also consolidate other services and functions which use the same type of equipment and personnel.

Dosemagen said it "is inevitable" that one day the area east of I-94 will work as a single unit. "I don't know if that is good or bad," said Dosemagen, "but it is deluding ourselves if we think we can main-

tain rural areas in an urban setting."

Maurer said the county "won't be out searching for authority" but if a municipality feels the county could perform a service better jointly than alone, it would take a majority vote of the board to approve such a consolidation.

Maurer said he sees the county executive "as the catalyst, the mover in the community in economic development. To survive, we need a broad tax base. All the people benefit in terms of the level of county taxes, whether an industry locates in the city or in Bristol."

He said he fears that industries looking for large remote locations looked elsewhere in the state when they couldn't find what they wanted within the city's limits. Maurer suggested future economic development could offer such industries alternative sites in rural Kenosha County.

Maurer said a county sales tax isn't a viable source of income. "Taxes on specific items or a sales tax just creates tax islands" that people will avoid and shop elsewhere.

He said user fees for services "is not a bad concept. With the level of taxation so high, the people who use services should pay for them."

Dosemagen agreed that sales taxes and wheel taxes "don't generate that much money" to be feasible. "So we have to control spending. We have to go back to square one and re-evaluate every service and ask do we have this as a mandated service," said Dosemagen.

He said the 1982 budget proposal of outgoing County Administrator Clifford Steff which showed how much the county contributed to each program, "was the first time the opportunity was given to do something about spending, and the board didn't."

Dosemagen is owner of Maxwell's Camera Shop. He was elected 2nd District alderman in 1962 and served as 1st District Interim alderman in 1967. Civic duties have included service from 1968 to 1970 on the city Parking Commission, from 1970 to 1974 on the Transit Commission, and from 1978 until the present on the Police and Fire Commission. He has served three times as president during his 20-year association with the Kenosha Taxpayers Inc. He is single. He holds a bachelor of education degree from the University of Wisconsin-Whitewater.

Maurer has been a Democratic state senator from the 22nd District (Kenosha County and parts of Racine and Walworth counties) since April 1975. He was formerly chairman of the Town of Pleasant Prairie. He plans to retire soon from his job as a pilot for a commercial airline. Civic activities include work for the Kenosha Achievement Center and the Kenosha Memorial Hospital Board of Associates. He is married and has two step-children. He graduated from Kenosha High School and attended Marquette University four years.

Both candidates are lifelong Kenosha residents.

260

# Candidates stress style differences

By DENNIS A. SHOOK  
Staff Writer

County Executive Gilbert Dosemagen believes there is a "new spirit — a fever — running through" county operations these days sparked by his administration and he told voters to "catch it, like baseball fever."

Challenger John Collins agreed there is a fever, but added, "On April 1, the voters will be providing an inoculation against that fever" by electing him the new county executive.

Those and other barbs were traded as the two candidates took part in an hourlong debate today on WGTD-FM91. WGTD Kenosha County News Director Jane Herring and Kenosha News Managing Editor James Meyers questioned the two candidates.

Both candidates said county government needs to be streamlined and spending limited because of state and federal revenue cuts.

Their major difference, they agreed, is in style of leadership and perception of the county executive's role.

"I have not and will not accept being less than an equal partner

*School Board candidates debate bilingual program, middle schools, vocational education.*

—page 7

in county government," Dosemagen said, referring to squabbles with the County Board. "I don't think the taxpayers have suffered, but benefited" from that often adversarial relationship, he said.

"In the 1,460 days of being county executive, I have only counted 23 points of difficulty or confrontation."

Collins said the "petty bickering" between Dosemagen and the County Board has prevented efficient government.

"He should be able to develop a good, major program and get it passed. He can't just do things by intimidation and by saying, 'This is what you have to do or it's war,'" Collins said.

Dosemagen said his administration has shown "a demonstration of frankness and a willingness to discuss issues in public."

Collins countered, "The spirit within the county has been negative ... you have to be able to tolerate other people's views. You can't just walk in and say, 'This is the way it has to be done.'"

Dosemagen said a comptroller or finance department head is needed to manage the daily financial operations of county government, which has a \$50 million annual budget.

He said he also is considering abolishing the Coroner's Office

(continued on page 7)

# Candidates trade barbs

(Continued from page one)

in favor of a county medical examiner. He also sees no need for town, city and county clerks.

Many of his proposals were to be considered by County Board, Dosemagen said, "but all those things miraculously were pushed aside 6 to 8 months ago when it became obvious there was another candidate for county executive."

County Clerk Collins said a primary goal of his administration would be to restructure the 26 county departments. He called for an administrative department to help run smaller departments.

Both candidates agreed the county should do everything possible to retain AMC in Kenosha.

As for the evolution of his office, Dosemagen said "it is less than what I hoped for but more than many people thought it would be in the past four years. Old ways die hard. People of the county have to tell the County Board to let go and let the system work."

Collins said the difficult and acrimonious period of transition to a county executive form of government elsewhere has never been as long or enflamed as in Kenosha County.

He said bickering has to stop "if this community is to get moving again."

261

if one itty piece of information was found - the effort was worthwhile

to compile this and others in the series Linda Valentine 8/2009