

**Town of Somers
7511 12th Street
Somers, WI 53171**

**Town Work Session Meeting
Agenda
Tuesday August 1, 2023
5:15 p.m.**

Town Board Work Session Meeting:	
Item #	
1	Call to Order
2	Citizen Comments
3	Administrator's Report
4	Chair & Supervisor Reports
5	Discussion on Assessment Contract & Revaluation
6	Discussion on Amusement Device License Application for BB's Pub
7	Review tentative agenda for Town Board meeting on August 8, 2023
8	Adjourn

I hereby certify that, as the designee of the chief elected official of the Town of Somers, I posted this notice of the August 1, 2023 Work Session Meeting & Agenda in 3 public places & Somers website.

Dated this 28th day of July 2023.

Brandi Baker, Clerk-Treasurer

Requests from persons with disabilities who need assistance to participate in this meeting should be made to the Clerk's Office at 262-859-2822 with as much notice as possible. **Notice is hereby given that members of the Town Board may participate telephonically. Notice is hereby given that members of the Village Board may be in attendance for the sole purpose of gathering information. A quorum may be present. However, no Board action will be taken.**



**TOWN OF SOMERS
TOWN BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: August 1st, 2023

TO: Town Chair Molinaro and Town Supervisors

FROM: Jason J. Peters, Administrator

AGENDA ITEM: #3 Administrator's Report

Please note the vast majority of these items are Village focused and this report is being provided to give leadership an overview of the activity at Village/Town Hall.

Development

- The Plan Commission met on July 10th to hear the following request:
 - Request by Jeffrey L Hummer, 1753 Kentucky St., Racine, WI 53405 (Owner), Thomas Beere, Rhonco, LLC, 427 12th Place, Kenosha, WI 53140 (Agent), for a comp plan change from “High-Density Residential” to “Industrial” and a rezoning from B-2 Community Business Dist. to M-1 Limited Manufacturing Dist. on Tax Parcel #83-4-223-052-0400, located in the NW 1/4 of Section 5, T2N, R23E, Village of Somers. The Plan Commission’s recommendation was to approve. The Village Board reviewed this matter at our July 18th Work Session. It was requested that the Beeres meet with the neighbors to see so that further question can be addressed. President Stoner, Assistant Poirier, and the Beeres met with representatives from Seawall on July 27th. The General area can be viewed by using the following link:
<https://propertyinfo.kenoshacounty.org/search.aspx?ParcelNumber=83-4-223-052-0400>
- As of the time of this Report there are no matters scheduled for the August 14th Plan Commission. If this changes, the meeting will be posted.
- On July 10th, CBS 58 reporter A.J. Bayatpour interviewed Village President Stoner about the change in Shared Revenue and how it will affect Somers. The interview is available here:
<https://www.cbs58.com/news/all-got-some-but-some-got-more-who-got-the-biggest-boost-in-shared-revenue-deal>



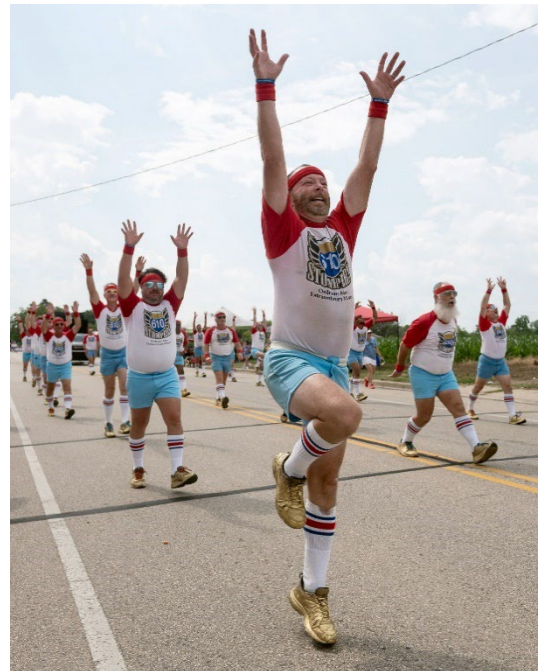
- On July 11th, Administration, President Stoner, and Engineer Biwer met with representatives from Flint 94 and Bobcat Plus to discuss timing of the public infrastructure that needs to be constructed to connect the new Bobcat dealership to public utilities.
- On July 13th, Trustee Nelson, President Stoner, Planning Director Buehler, Engineer Snyder and Administration met with representatives from Golden Oil regarding their potential travel center on CTH E near I-94. As you will recall the Village approved the CSM to split the parcel in April. The Developer would like the approval for the travel center to be heard at the September Plan Commission meeting. The Village, based on the prior concept meeting with the Plan Commission, did inform the Golden Oil that their likelihood of approval will be contingent on a hotel being part of one of the outlots. Golden Oil does have a potential partner. Staff will be meeting with Golden Oil and the potential hotel partner on July 31st.
- On July 17th, Administrator Peters and President Stoner met with Becknell Industrial regarding their plans to move forward Phase II of their project on the East Frontage Road. They have their plans ready for an additional 1 million sq feet of class A warehousing.
- On July 18th, Administration and President Stoner met with Paris Chairman Holloway. The purpose of the meeting was to update each other on any protentional development activity that could affect the Somers/Paris Growth area.
- On July 18th, Administration held their monthly updates meetings with Tawani/Pritkzer's development team and marketing team.
- July 27th, met with CNG in regards to their schedule to begin work on the Compressed Natural Gas fueling station on KR.

Administration

- The first week of July, the Village of Somers took over the KABA Instagram page for the week and promoted Somers.



- On July 4th, Somers held its annual Fourth of July Parade, followed by the Ice Cream Social, which had not been held since the pandemic.



- On July 5th, our 2nd Quarter Newsletter was published on Somers.org. The newsletter can be viewed by using the following link:
 - <https://www.somers.org/wp-content/uploads/2023/07/Newsletter-2023-Q2.pdf>
- On July 7th Staff held a small sendoff for Public Works Superintendent Smith's. Mr. Smith retired after serving the Village for a little over 9 years. In that time, Mr. Smith oversaw countless improvements to the Village's Road, Water, and Sewer infrastructure.

Mr. Smith was an absolute pleasure to work with and he will be missed by all of us. Congratulations and thanks for everything Gerry!



- On July 10th, Administration met with a potential vendor that provides code enforcement services to Villages and Towns. The number and level of complaints for property and maintenance code issues continues to increase. This increase draws significant staff time and Administration met with this firm to see if they could provide this service in a more efficient manner. Administration will be bringing forth the proposal in a future Work Session to gauge whether the Board is interested in possibly contracting this out in the 2024 budget.
- On July 10th, Administration attended our quarterly National Zip Code Advocacy Work Group meeting. This Group is working together to pass federal legislation to obtain our own unique zip codes.
- On July 11th, Administration, Municipal Court Clerk Keisler, and President Stoner met with our newly assigned Sheriff Deputy Liaison to discuss areas of concern in the Village.
- On July 12th, Administration, Clerk/Treasurer Baker, Accounting Manager Ealy and Trustee Ostby met with Ehlers to review the status of our Financial management plan. Ehlers is hoping to attend a work session in the near future to present their draft.
- On July 14th the Milwaukee Business Journal ran a story regarding the need for additional housing units in Kenosha County. Administrator Peters was interviewed for the article. Portions of the article can be found on KABA's website:
 - <https://www.kaba.org/news-item/coming-up-short-kenosha-county-needs-thousands-of-new-housing-units-as-it-attracts-massive-commercial-development-along-i-94/>

- During the week of July 17th, Accounting Manager Ealy and Clerk/Treasurer Baker attended the annual Clerk/Treasurers Institute. Over this week they attended over 40 hours of online training.
- In 2021, the Village reviewed a potential update to our zoning ordinances in regards to solar panels. These updates never moved forward. In light of several calls that Administrator Peters has received, he has requested that Attorney Davison update the materials that were reviewed in 2021. These will be brought to the Board in a future Work Session.
- During the week of July 24th, Administration, Public Works Superintendent Kreye, and Public Work Foreman Sullivan interviewed four candidates for our open Public Works I position. The Village received quite a few candidates, and an offer of employment will go out before the end of the month.
- On July 24th, Administration met with Strand Associates to review their progress on our Storm Water CIP.
- The majority of Administration time during this month has been spent preparing for our up coming issuance of General Obligation Debt. On July 25th, Administration, Clerk/Treasurer Baker, Accounting Manager Ealy, and Mr. Cameron held a conference call with S&P for our potential new bond rating. The meeting consisted of questions regarding development in the Village, CIP plans, and a review of 2020 and 2021 audits. On July 28th, Administration and Mr. Cameron held a due diligence call with our Bond Counsel to review our Preliminary Official Statement.
- One of the Village's stated 2023 goals is to do study for design and costs for future park development. On July 26th Administration met with a potential firm to conduct a park planning study. Based on this meeting an RPF will be drafted.
- The Annual League of Municipalities Conference will be held in Green Bay on October 18th through the 20th. Registration deadline is October 10th. It has been a few years since anyone from the Village has attended. If any Board members would like to attend, please contact Administrator Peters or Clerk Baker.
 - <https://www.lwm-info.org/731/Annual-Conference>



**TOWN OF SOMERS
TOWN BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: August 1, 2023

TO: Town Chair Molinaro and Town Supervisors

PREPARED BY: Brandi Baker, Clerk-Treasurer

AGENDA ITEM: #5 Discussion on Assessment Contract & Revaluation

BACKGROUND:

Associated Appraisals Consultants, Inc. currently serves as the Town Assessor through a contractual arrangement. The current contract will be expiring on December 31, 2023. Associated Appraisals Consultants, INC has supplied a proposed contract for 2024, 2025, 2026, 2027, and 2028. Our current contract years price was \$7,000.00 for ongoing maintenance.

COMMENTS:

Associated Appraisal has proposed two options for Assessment Services for each year of the contract, with optional add-on revaluation assessment service. The first option as an ongoing maintenance as done in years prior would cost \$9,700.00. The second option would be the Full value maintenance would cost \$14,500.00 and this option would keep the Towns assessment values within 5-10% of the prior year equalized values each year of the contract.

The 2022 assessment year was the 2nd year out of compliance (level of assessment was 85.76%) in accordance with sec. 70.05(5), Wis. Stats. The Town will be required to conduct a revaluation prior to or during the 2026 assessment year at the latest to avoid a state ordered reassessment for the 2027 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc.

The last onsite full inspection revaluation for the Town occurred during the 2009 assessment year. As of the 2024 assessment year it will have been 15 years since all parcels had an onsite inspection which is now outside the every 10 year recommendation by DOR.

In the year that the Town chooses to conduct the revaluation, the cost of the assessor services will vary dependent on which revaluation service the Town chooses, the prices are as follows:

- Interim Market Update Revaluation (IMU) \$21,500
- Exterior Revaluation \$35,900
- Full Revaluation \$40,900

Explanations of each type of service can be found in the attached Assessment Service Summary. Staff is seeking guidance from the Board as to how they wish to proceed.

UPDATE:

This was last discussed at the May 2, 2023, Town Work Session.

The Village approved moving forward with the Full value maintenance and the Exterior Revaluation with Interior Questionnaire. Staff would recommend that the Town approves the same maintenance and Revolution options.

ATTACHMENTS:

Assessment Services Summary

AAC 2024-2028 Maintenance Proposed Contract

AAC-Property-Record Questionnaire

ASSESSMENT SERVICES SUMMARY

Prepared for:

Town of Somers
Brandi Baker
Clerk

Associated Appraisal Consultants, Inc.

Fee Schedule

The figures below are based on 5 years of professional assessment services. Optional add-on assessment services for a revaluation would be in addition to the price of annual maintenance.

Assessment Services	2024 Assessment Year	2025 Assessment Year	2026 Assessment Year	2027 Assessment Year	2028 Assessment Year
MAINTENANCE	\$9,700	\$9,700	\$9,700	\$9,700	\$9,700
FULL VALUE MAINTENANCE	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500
OPTIONAL ADD-ON REVALUATION ASSESSMENT SERVICES					
FULL INSPECTION REVALUATION	+\$30,000 (for each revaluation assessment year)				
EXTERIOR ONLY REVALUATION	+\$25,000 (for each revaluation assessment year)				
INTERIOR PRC QUESTIONNAIRE	+\$1,000 (for each exterior revaluation assessment year)				
INTERIM MARKET UPDATE	+\$11,000 (for each revaluation assessment year)				

Out-of-Pocket Expenses / Invoice Procedures

MAINTENANCE: The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2024, 2025, 2026, 2027, and 2028 assessment year(s). The maintenance contract will continue to have separate charges for postage and mailing services. The **Full value maintenance** option would keep the Town's assessment values within 5-10% of the prior year equalized values each year of the contract. This program is best implemented after an onsite inspection revaluation has occurred to ensure property records are current.

REVALUATION: Payment shall be made on a monthly basis for services and expenses incurred during a revaluation year. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the municipality until completion of the revaluation and final adjournment of the Board of Review.

- The 2022 assessment year was the 2nd year out of compliance (level of assessment was 85.76%) in accordance with sec. 70.05(5), Wis. Stats. The municipality will be required to conduct a revaluation prior to or during the 2026 assessment year at the latest to avoid a state ordered reassessment for the 2027 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc.
- Municipality will be responsible for all postage and mailing services costs during the revaluation year and are estimated to cost \$800-\$1,200 +/- depending on the revaluation type chosen and how many introduction letters, record questionnaires, agricultural land use forms, assessment notices and other general correspondence letters are mailed.
- For budgeting purposes if the municipality were to conduct one of the revaluation options for the 2024 assessment year the estimated total cost would be as follows:

Maintenance	IMU Revaluation	Mailings	Total
\$9,700	+\$11,000	+\$800 +/-	= \$21,500 +/-
Maintenance	Exterior Revaluation	Mailings	Total
\$9,700	+\$25,000	+\$1,200 +/-	= \$35,900 +/-
Maintenance	Full Revaluation	Mailings	Total
\$9,700	+\$30,000	+\$1,200 +/-	= \$40,900 +/-

- Options to spread a revaluation cost over multiple years is available upon request and the amount(s) would be based on the revaluation type and assessment year chosen.

As identified on the annual assessor requirements chart (see attached) from the Wisconsin Department of Revenue (WIDOR), municipalities/assessors have a few guidelines or recommendations for annual assessment cycles.

Annual Review/Maintenance Option:

This type of assessment service is the minimum requirement for all municipalities. The annual review/maintenance cycle consists of copying the assessment roll from the previous year and updating assessment values taking into consideration the current level of assessment when changes are warranted. Examples of changes include new construction, combining or splitting of parcels, annexations, remodeling, demolition/razing, zoning changes, changes in tax classification, and any other occurrence that might affect market value or the physical attributes of the parcel. These changes may, or may not, result in a change in value; nonetheless each of these requires the Property Record Card (PRC) to be updated.

Full Inspection and Exterior Only Revaluation Options:

These types of assessment cycles are recommended when Property Record Card information is outdated or inaccurate, assessment uniformity and equity is poor, a full inspection or exterior only revaluation has not been conducted in 10 years and or a reassessment is required per Wis. Stats. 70.75. The last onsite full inspection revaluation for the Town occurred during the **2009** assessment year. As of the 2024 assessment year it will have been 15 years since all parcels had an onsite inspection which is now outside the every 10 year recommendation by DOR. ***We recommend the Town should plan for an onsite revaluation within the next three years to ensure up-to-date property records, which improves uniformity and equity.***

Positives

- Typically, a lesser cost for annual maintenance between revaluation years.
- Municipality can budget additional funds yearly towards a full or exterior revaluation.
- The real estate market dictates when to complete a revaluation.
- Each parcel is visited during the same assessment cycle/year thus ensuring equitable record collection and verification of the property record card.
- The municipality could pick up additional new construction or building improvements done without a permit which would increase the net new construction values and have a potential impact to your levy limit.
- Corrects inequities amongst individual property assessments and between classes of properties i.e.: residential, commercial, sum of 5,5m, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full value in the same assessment year as required under state law, sec 70.05(5), Wis. Stats.

Negatives

- The municipality will experience a spike in cost due to services for revaluation work if every parcel were needed to be visited during one calendar year.
- Additional time spent on Open Book, Board of Review or other appeals due to larger swings in assessment value changes since the last revaluation.
- Slower reaction to market corrections/changes than more annual market updates through a full value maintenance program or interim market updates.
- Reactive approach rather than a proactive approach to real estate market changes.

Associated Appraisal has many municipalities that plan and budget for a full inspection or exterior only revaluation on different cycles (every 2, 4, 6, 10 years etc.) regardless of market conditions. Planned revaluation schedules allow them to stay in compliance with both WIDOR recommendations and Wis. Stats. 70.05(05). They see a great benefit of visiting each property during one calendar year or on a cyclical basis (some cases 20% or 25% visited per year) thus having all assessment parcel reviewed onsite regularly. Capturing PRC changes that may affect assessments is worth the additional scope of work and relating cost. In addition, by visiting each property during the same year they ensure that the records and values are looked at equitably and updated under the same market conditions.

Interim Market Update Revaluation:

This option works best when the property record card information is deemed reliable and a full inspection or exterior only revaluation has been completed within the last five (5) years and the overall assessment level shows an unacceptable degree of variance in some neighborhoods, property types or classes. This would be an option for the municipality if an onsite inspection revaluation had taken place within the past 5 to 10 years otherwise property record card information and building pictures would be outdated. The last IMU revaluation was conducted during the **2019** assessment year.

Positives

- Cost. This method is much less costly for the municipality than the full inspection or exterior only revaluation options as there would not be as many field inspections except in cases such as a parcel sale, building permit or a property owner requested a review which is common practice during a typical annual maintenance assessment year.
- The computer aided mass appraisal (CAMA) model would be reviewed and adjustments/calibrations would be made to all taxable parcels when deemed necessary to ensure all tax payers are assessed fairly and equitably.
- Corrects inequities between individual property assessments and between classes of properties i.e.: Residential, Commercial, Sum of 5,5m, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full market value in the same year as required under state law (sec 70.05(5), Wis. Stats.)

Negatives

- This may delay onsite inspections of every parcel more frequently, which would create less reliable assessment property record data and or assessment values.
- It only works if the data being used for assessments is accurate and up to date.
- There would not be field inspections on every parcel, so changes made without a permit would not be captured.
- May lead to higher attendance at Open Book and or assessment value changes at Open Book due to corrections/updates to property records that were unknown due to lack of recent onsite inspections.

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real Property affected	All Property	All Property	Changes identified in column D PLUS Analysis of problem strata Identified from pervious assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

**Full Value Law
Wisconsin Statute 70.05
Town of Somers, Kenosha County**

Assessment Year

Action

2021, 2022,
2023, **2024**
(4 Years out of compliance)

(1st) Non-
Compliance
Notice to
Municipality

Wisconsin Department of Revenue will monitor the level of assessment for the municipality during the next assessment year.

2025
(5 Years out of Compliance)

(2nd) **FINAL**
Notice to
Municipality

Wisconsin Department of Revenue will order a state supervised revaluation for the next assessment year if still out of compliance.

2026
(6 Years out of Compliance)

A revaluation is
Ordered
by the Wisconsin
Department of
Revenue

Wisconsin Department of Revenue orders a complete revaluation if the municipality is still out of compliance. It will become a stated mandated reassessment the following year without action during the 2026 assessment year.

2027
(State Ordered Reassessment)

A revaluation
Must be completed
and Supervised by the
Wisconsin Department of
Revenue

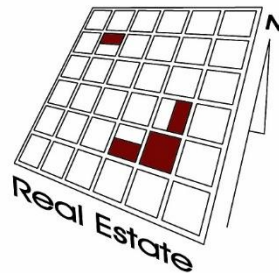
A complete reassessment will be conducted and supervised by the Wisconsin Department of Revenue (all costs will be billed to the municipality).

CONTRACT FOR MAINTENANCE ASSESSMENT SERVICES

Prepared for the
Town of Somers
Kenosha County

By

***Associated Appraisal
Consultants, Inc.***



**Appleton Office
W6237 Neubert Rd. | P.O. Box 291
Greenville, WI 54942-0291
Phone (920) 749-1995/Fax (920) 731-4158**

Lake Geneva Office
Walworth County
Lake Geneva, WI 53147

Ironwood, Michigan Office
Ironwood, MI 49938

Hurley Office
Iron County
Hurley, WI 54534

CONTRACT FOR MAINTENANCE ASSESSMENT SERVICES

This Contract is by and between the **Town of Somers, Kenosha County, State of Wisconsin**, a body corporate and politic (hereafter referred to as "Municipality") and **Associated Appraisal Consultants, Inc.**, with its principal office at W6237 Neubert Road, Appleton, WI 54913 (hereafter referred to as "Assessor").

IN CONSIDERATION of the mutual promises contained herein, the parties hereto do agree as follows:

I. SCOPE OF SERVICES. All services rendered shall be completed in full accordance and compliance with Wisconsin Statutes, the *Wisconsin Property Assessment Manual* and all rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue as of the date of this Contract.

A. INSPECTIONS. The following inspection cycle is to be completed by the Assessor annually:

- 1) New construction, annexed properties, and properties with a change in exemption status shall be physically inspected, and the property record card prepared or updated as needed.
- 2) Properties affected by building removal, fire, significant remodeling (those requiring a building permit), or other major condition changes shall be physically inspected.
- 3) Improved properties under construction over the term of the contract years shall be re-inspected.
- 4) All sales properties, legal description changes, and zoning changes shall be reviewed and inspected if deemed necessary to ensure an accurate and fair assessment.
- 5) Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll, shall be physically inspected during the current assessment cycle.
- 6) A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural forestland and undeveloped land.

B. PARCEL IDENTIFICATION. The legal description and size of each land parcel shall be contained in the existing property records. The drawings and measurements of each primary improvement shall be contained in the existing property records. For all new records, the Assessor shall provide digital drawings and digital photographs of each primary improvement. In the event of a discrepancy found in existing records, the Assessor shall investigate and correct the record.

C. PREPARATION OF RECORDS. Appropriate records shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. All information relating to the improvements shall be obtained and shown as provided on the respective forms. The Assessor shall supply to the Municipality a complete set of property records in a computer readable format compatible with the Municipality's computer system and update records within fourteen (14) days of final adjournment of the Board of Review. Records shall be updated prior to open book and again to reflect any changes made at Board of Review.

D. APPROACH TO VALUE. Assessor shall assess all taxable real estate according to market value, as established by professionally acceptable appraisal practices, except where otherwise provided by law. Assessor shall consider the sales comparison approach, the cost approach and the income approach in the valuation of all property.

- 1) **Sales Comparison Approach.** Assessor will collect, compile and analyze all available sales data for the Municipality in order to become familiar with the prevailing market conditions and activity. A detailed analysis of sales data will be prepared, including pictures of recent residential and agricultural sales. Vacant land sales will also be compiled and analyzed. In valuing property by the sales comparison approach, subject properties will be appraised through a detailed comparison to similar properties that have recently sold, making careful consideration of similarities and differences between the subject and comparable sale properties.
- 2) **Cost Approach.** The cost approach to value will be considered for all taxable improved property. Replacement costs for residential and agricultural improvements will be calculated per Volume II of the *Wisconsin Property Assessment Manual* or similar cost manual. Replacement costs for commercial improvements will be calculated using Marshall & Swift valuation service or similar cost manual. All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence will be accurately documented and deducted from current replacement costs.
- 3) **Income Approach.** Consideration of the income approach to value will be made when the income or potential income generated by the real estate is deemed likely to affect the property's resale value. Data to be analyzed will include economic rents, typical vacancy rates and typical operation expense ratios. In the valuation of property by the income approach, adequate records will be prepared, showing a reconstruction of income and expenses, as well as all calculations used to arrive at market value, including formulas and capitalization rates as appropriate to the type of property being appraised.

E. **ASSESSMENT NOTICES.** A notice of changed assessment as prescribed under §70.365, Wis. Stats., shall be mailed for each applicable taxable parcel or property whose assessed value has changed from the previous year. The notice form used shall be that prescribed and or approved for use by the Department of Revenue and include the time and place of when the open book conference(s) and board of review meeting(s) will be held. Assessor shall be responsible for the preparation and timely mailing of all assessment notices by First Class Mail.

F. **OPEN BOOK.** Upon completion of the Assessor's review of assessments and prior to completion of the assessment roll, the Assessor shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values. The Assessor shall take the phone calls to schedule appointments for the open book conference as needed. The Assessor shall be present at the open book conference for a time sufficient to meet with the property owners or their agents and shall be present at least two (2) hours or as needed. Assessor shall provide necessary staff to handle projected attendance.

G. **COMPLETION OF ASSESSMENT ROLL AND REPORTS.** The Assessor shall be responsible for the proper completion of the assessment roll in accordance with current statutes and the Wisconsin Property Assessment Manual. The Assessor shall provide final assessment figures for each property to the Municipality, and the roll shall be totaled to exact balance. Assessor shall arrange and provide the Personal Property and Real Estate Assessment Roll for viewing by the public as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under §70.09(3)(c), Wis. Stats. Assessor shall prepare and submit all reports required of the Assessor by the Wisconsin Department of Revenue.

H. **BOARD OF REVIEW.** Assessor shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath regarding the values determined. In the event of appeal to the Wisconsin Department of Revenue or Circuit Court, Assessor shall be available upon request of Municipality to furnish testimony in defense of the values determined for up to eight employee hours per parcel. Testimony in excess of eight employee hours will require an addendum to this Contract. If deemed necessary by both parties, any outside counsel services requested by the Assessor shall be provided and paid for by the Municipality as agreed upon by both parties.

I. **PERSONAL PROPERTY ASSESSMENTS.** The Assessor shall prepare and distribute annual personal property statements to all businesses. Each year the Assessor will review statements and follow up with un-filed or incorrect statements. The Assessor shall determine the appropriate assessment. The Assessor shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class.

J. **MONTHLY MUNICIPAL PERMIT FEE.** Manufactured and Mobile home statement of monthly municipal permit fee calculations shall be completed. Assessor shall maintain an electronic copy of the property record data for each account as contained on the PA-117 form, Manufactured & Mobile Home Valuation Worksheet or similarly approved form as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year.

K. **OPEN RECORD REQUESTS.** The Assessor shall timely respond to all open record requests received by the Assessor. In so doing, the Assessor shall comply with the confidentiality provisions of the Wisconsin Statutes, including §70.35(3), Wis. Stats., regarding the personal property return, §70.47(7)(af), Wis. Stats., regarding income and expense information provided to the Assessor and board of review; and §77.265, Wis. Stats., regarding the real estate transfer return.

L. **AVAILABILITY.** The Assessor shall maintain telephone service to receive calls from the Municipality or property owners five days a week from 8:00 a.m. to 4:30 p.m. excluding holidays and Assessor time off. Internet and voicemail communication are available twenty-four hours per day. The Assessor shall timely respond to all telephone inquiries within four business days or sooner. The Assessor shall copy the municipal clerk on those issues that have been raised to the clerk or board and subsequently passed on to the Assessor. Assessor shall be available to attend Town meetings at the request of the Municipality for up to two (2) hours annually not including annual assessment required meetings. Any additional meetings the Assessor shall be asked to attend beyond two (2) hours shall be compensated at the customary rates charged by the Assessor. The Municipality and the Assessor shall discuss the cost prior to attendance.

M. **MUNICIPALITY RECORDS.** The Municipality shall allow access and make available to the Assessor municipal records such as, but not limited to, previous assessment rolls and property assessment records, sewer, and water layouts, permits, tax records, records of special assessments, plats, condominium documents, maps, and any other pertinent documents currently in the possession of the Municipality at no cost. If such records necessary for our work are not in the possession of the Municipality, Assessor shall obtain them from the County Surveyor, Register of Deeds, or other sources at the Municipality's expense.

N. **MAPS.** Municipality shall provide at no cost to Assessor any plat maps, zoning maps, cadastral maps, GIS related maps, or any other maps currently in the possession of the Municipality. If such maps necessary for our work are not in the possession of the Municipality, Assessor shall obtain them from the County surveyor, Register of Deeds, or other sources at the Municipality's expense.

O. **MAILING SERVICES.** Municipality shall be responsible for the cost of all postage and mailing services. This cost includes, but is not limited to, personal property forms, notices of changed assessment, written requests to view property, questionnaires, and mailing of documents such as maps and assessment rolls. If Municipality requires Assessor to send any letters by certified mail, Municipality shall be responsible for the postage and mailing services costs of all certified mail.

II. GENERAL REQUIREMENTS

A. **OATH OF OFFICE.** As Assessor is a corporation, the person designated as responsible for the assessment shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to §19.01, Wis. Stats., and be filed with the Municipal Clerk prior to commencing duties. Assessor shall assume the appointed office of Town Assessor as per §60.307 and §70.05(1), Wis. Stats., for the duration of this Contract and shall perform all statutory duties appertaining to such office. The Assessor shall be considered a public officer and afforded the protection from civil liability under

§895.46(1), Wis. Stats., for carrying out duties while acting within the scope of the Assessor’s employment as an officer of the Municipality. As such, and except for those claims and liabilities based upon alleged intentional or negligent acts of Assessor, Municipality shall hold harmless Assessor from all claims and liabilities relating to the assessment or taxation of property, including but not limited to claims made under §74.35, and §74.37, Wis. Stats., and any circuit court claims, unless otherwise specified in this Contract.

B. QUALIFICATIONS AND CONDUCT OF PERSONNEL. The Assessor shall provide at its own expense any personnel necessary and shall comply with the following:

- 1) All personnel providing services shall be currently certified in compliance with §70.05 and §73.09, Wis. Stats., and the administrative rules prescribed by the Wisconsin Department of Revenue.
- 2) Assessor’s field representatives shall carry photo identification cards.
- 3) All employees, agents, or representatives of the Assessor shall conduct themselves in a safe, sober, and courteous manner while performing services within the Municipality.
- 4) The Assessor shall review any complaint relative to the conduct of the Assessor’s employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor’s employees unsatisfactory, the Assessor shall, for good cause, remove such employees from work upon written request by Municipality, such request stating reasons for removal.

C. INSURANCE. The Assessor agrees as follows:

- 1) The Assessor shall obtain and maintain during the term of this Contract full coverage insurance to protect and hold harmless the Municipality which insurance is to include:

(a) Workers Compensation State of Wisconsin requirements

(b) General Liability

General Aggregate	\$ 2,000,000
Products/Completed Operations	\$ 1,000,000
Each Occurrence	\$ 1,000,000
Personal & Advertising	\$ 1,000,000
Fire Damage	\$ 100,000
Medical Expense	\$ 10,000

(c) Comprehensive Auto Liability

Combined Single Limit	\$ 1,000,000
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- 2) The Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. The Assessor shall timely pay all insurance premiums.
- 3) Liability for bodily injury, disability, and/or death of employees or any person or for damage to property caused in any way, directly or indirectly, by the operations of the Assessor within the Municipality shall be assumed by that Assessor.

D. **OWNERSHIP OF RECORD.** All records prepared or maintained in connection with assessments in the Municipality shall at all times be and remain the sole property of the Municipality, including (a) all records prepared in connection with assessments in the Municipality including, but not limited to property records, personal property forms, maps, and any other schedules or forms, (b) all records and materials obtained from the municipality and not previously returned to include maps, and Assessor's records, and (c) materials specifically obtained and/or used for performance of assessment work for the Municipality, to include aerial photos, maps, depth factor tables, copies of leases, correspondence with property owners, sales data, copies of real estate transfer returns, and operating statements of income property, and (d) if the record system is computerized, at a minimum, provide that the software be able to create an exportable text file of data (e) if the Municipality requires a conversion of the electronic assessment records to a neutral file format, such as but not limited to a text file format or a tab delimited format, the Municipality shall pay the actual cost of such conversion.

III. TERM AND TERMINATION

A. **TERM.** The term of this Contract is for the **2024, 2025, 2026, 2027, and 2028** assessment year(s). The Assessor shall have completed all work under this Contract on or before the fourth Monday in April or 45 days thereafter, excluding appearances beyond the Board of Review. The date of completion may be extended, if necessary, under the terms of this Contract and by mutual consent.

B. **TERMINATION.** Either party may terminate this Contract only with cause, cause being defined as default of the other party of terms of this Contract upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor's possession used or created during this Contract. During the 60-day wind down period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records. If termination occurs during the course of ongoing assessment work, the Assessor shall be paid for work completed as of the date of termination on a percentage basis in light of all work to be performed during the year of termination.

C. **ENTIRE CONTRACT.** This Contract contains the complete and entire Contract between the parties and may not be altered or amended except in writing, executed, making specific references to this Contract, by a duly authorized officer of the Assessor and by a duly authorized official of the Municipality.

D. **AUTOMATIC RENEWAL.** This Contract will automatically renew for successive annual assessment years upon the expiration of the original term unless either party, on or before July 1 of the preceding year, notifies the other party by certified mail of their desire to non-renew.

IV. COMPENSATION

A. The Municipality shall pay the Assessor **Nine Thousand Seven Hundred Dollars (\$9,700.00)** for each of the 2024, 2025, 2026, 2027, and 2028 assessment year(s) for maintenance assessment services.

B. The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2024, 2025, 2026, 2027 and 2028 assessment year(s).

C. Renewal Adjustments: An increase of not more than five percent (5.0%) may be applied on an annual basis for each year of automatic renewal after 2028.


D. Additional compensation that may be due to the Assessor as a result of services that are beyond the scope of this Contract will be invoiced in the month subsequent to the month in which the services were provided.

E. **Optional Website Posting:** The Municipality shall have the option to post assessment data on our website for an additional cost of a penny and an eighth per parcel per month

(\$0.018 * 548 = \$9.86) payable to a third-party vendor. Should the parcel count change, this cost would decrease or increase at the rate of \$.018 per parcel.
*** Please initial yes or no to post data to the website. ***

Yes ___ No ___

V. SIGNATURES



Mark Brown
President
Associated Appraisal Consultants, Inc.

04/07/2023

Date

Authorized Signature
Town of Somers

Date



**TOWN OF SOMERS
TOWN BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: August 1, 2023

TO: Town Chair Molinaro and Town Supervisors

FROM: Brandi Baker, Clerk-Treasurer

AGENDA ITEM: #6 Review and discuss Amusement Device License Application for BB's Pub

BACKGROUND:

BB's Pub was sold to Christine Cantrell in July 2023. Her Alcohol license was approved at the July 11, 2023, Town Board meeting. She has submitted her application for amusement devices.

COMMENTS:

A Building Inspection has been successfully completed last month, and there are no outstanding issues reported.

Fire Inspections was previously completed in May 2023 with no outstanding issues reported.

The Amusement Device License application will appear on the August 8, 2023 Town Board agenda for your consideration.

ATTACHMENTS:

BB's Pub Amusement Application



Village/Town of Somers
 P.O. Box 197
 7511-12th Street
 Somers, WI 53171
 Ph.: (262) 859-2822
 Fax: (262) 859-2331
 www.somers.org

Village/Town of Somers Application for Amusement Device License July 1, 2023 to June 30th, 2024

APPLICANT INFORMATION- (please print)

Name of APPLICANT: CHRISTINE CANTRELL
 Address of APPLICANT: 6215 Green Bay Rd.
Kenosha, WI 53142
 Telephone number of APPLICANT: 262.909.5945 Email: ccantre@gmail.com

ESTABLISHMENT INFORMATION (please print)

Name of ESTABLISHMENT: BB'S PUB
 Address of ESTABLISHMENT: 6215 Green Bay Rd.
Kenosha, WI 53142
 Telephone number of ESTABLISHMENT: 262.842.7038 Email: _____

Number of DEVICES: 5

Compute fee as follows:

1 device = \$50.00	<u>1</u>	x \$50.00 =	<u>\$50.00</u>
\$25.00 for each additional device	<u>4</u>	x \$25.00 =	<u>100.00</u>
		TOTAL	<u>150.00</u>

I, CHRISTINE CANTRELL, state that the above information is true and correct to the best of my knowledge, and that if granted a license, I will abide by all conditions and provisions of Chapter 12.10 of the Code of Ordinance of the Village & Town of Somers under which said license is issued.

Signature: C. Cantrell
 Date signed: 7/14/2023

Return application and fee to:
 Village/Town of Somers
 Village/Town Clerk
 P.O. Box 197
 Somers, WI 53171

DO NOT WRITE BELOW THIS LINE **FOR OFFICE USE ONLY**

Date Received: 7.14.2023 License No. _____ Period _____

**Town of Somers
7511 12th Street
Somers, WI 53171**

**Town Board Meeting
Tentative Agenda
Tuesday, August 8, 2023
5:15 pm**

Town Board Meeting:	
Item #	
1	Call to order
2	Pledge of Allegiance
3	Consent and Approval of Minutes of Town Board meeting on July 11 2023
4	Correspondence:
5	Citizens Comments
6	Supervisor Comments
7	Action on Assessment Contract & Revaluation
8	Action on Amusement License Application for BB's Pub
9	Action on Tabled Recommendation to Deny Operator License: Erik Matson
10	Approval of Operator Licenses: Christy Mclean
11	Adjourn

I hereby certify that as the designee of the chief elected official of the Town of Somers, I posted this notice of the August 8, 2023 Town Board Meeting & Tentative Agenda in 3 public places.

Dated this 28th day of July 2023.

Brandi Baker, Clerk-Treasurer

Requests from persons with disabilities who need assistance to participate in this meeting should be made to the Clerk's Office at 262-859-2822 with as much notice as possible. **Notice is hereby given that members of the Town Board may participate telephonically. Notice is hereby given that members of the Village Board may be in attendance for the sole purpose of gathering information. A quorum may be present. However, no Board action will be taken.**