



## NOTICE AND AGENDA

### Beloit City Council

Special Meeting

Monday, October 13, 2014

4:00 p.m. or upon completion of Budget Workshop

Community Room – Beloit Public Library

605 Eclipse Boulevard

Beloit, WI 53511

### CALL OF MEETING OF CITY OF БЕЛОIT COUNCIL CITY OF БЕЛОIT, WISCONSIN

The Beloit City Council will hold a workshop on Monday, October 13, 2014, at 8:00 a.m. in the Community Room at the Beloit Public Library, located at 605 Eclipse Boulevard, Beloit, WI 53511. The purpose of the workshop is to discuss the proposed **2015 Operating, Library, and Capital Improvement Budgets**. A quorum of City Councilors will be present.

At 4:00 p.m., or immediately following the Budget Workshop, **NOTICE IS HEREBY GIVEN** that in accordance with Section 2.02(3) of City Code, a Special Meeting of the City Council of the City of Beloit, Rock County, Wisconsin, is being called.

1. Roll call
2. Proposed Resolution authorizing an **Appeal to Wisconsin Tax Appeals Commission** (Arft)
3. The Council will adjourn into closed session pursuant to Wis. Stats. 19.85(1)(e) to **discuss a pending real estate transaction**, the discussion of which would harm the City's competitive or bargaining interests if held in open session (Arft)
4. The Council will not reconvene

Larry N. Arft, City Manager

Dated: October 9, 2014  
Rebecca Houseman LeMire  
City Clerk  
[www.beloitwi.gov](http://www.beloitwi.gov)

**\*\*Please note that, upon reasonable notice, at least 24 hours in advance, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information to request this service, please contact the City Clerk's Office at 364-6680, 100 State Street, Beloit, WI 53511**



City of Beloit  
Budget Workshop Agenda  
October 13, 2014

Beloit Public Library - Community Room  
605 Eclipse Boulevard, Beloit, WI 53511  
8:00 a.m. to 5:00 p.m.

- 8:15 a.m. Welcome by City Manager
- 8:30 a.m. Public Works
- Engineering
  - DPW Operations/ O & M/ Solid Waste
  - Parks & Leisure Services/ Golf Course/ Cemeteries
  - Water Utility/ Wastewater/ Storm Water
  - Transit
- 10:45 a.m. 2015 Capital Improvements Program Budget
- 11:30 a.m. Community Development
- Planning & Building Services
  - Community & Housing Services
  - CDBG
  - HOME
- 12:00 p.m. LUNCH
- 1:00 p.m. Economic Development
- 1:15 p.m. Library
- 1:45 p.m. Police
- 2:30 p.m. Fire
- General Fund Operations
  - Ambulance
- 3:15 p.m. Finance & Administration
- TIDs
  - Health & Dental
  - Municipal Insurance
  - Debt Service
  - General Fund Operations
- 4:30 p.m. City Council, City Manager, & City Attorney
- 5:00 p.m. Adjourn

**RESOLUTION AUTHORIZING  
APPEAL TO WISCONSIN TAX APPEALS COMMISSION**

WHEREAS, the State of Wisconsin Department of Revenue has notified the City Clerk of the City of Beloit of its determination of equalized assessed values for 2014 within the City; and

WHEREAS, the City desires to appeal said determination with the Wisconsin Tax Appeals Commission; and

WHEREAS, the City of Beloit is currently pursuing an appeal of the determination of equalized assessed values for 2013 by authorization of the City Council on September 3, 2013; and

WHEREAS, Wis. Stats. 70.64(2) requires that such an appeal be authorized by resolution adopted by the City Council of the City of Beloit; and

WHEREAS, Wis. Stats. 70.64(2) further provides that the prosecution of such appeal shall be in charge of the "chairperson, mayor or president" of the taxation district taking the appeal unless otherwise directed by the governing body; and

WHEREAS, the City is desirous of designating the City Manager as the City official authorized to prosecute said appeal and authorizing the Manager to retain the law firm of Stafford Rosenbaum LLP, Amie B. Trupke attorney, to conduct such appeal.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Beloit, Rock County, Wisconsin, does hereby authorize the filing of an appeal of equalized assessed values for 2014 to the Wisconsin Tax Appeals Commission.

BE IT FURTHER RESOLVED that the City Manager of the City of Beloit be, and he is hereby, designated to be the person in charge of the prosecution of such appeal and he is further authorized to retain the law firm of Stafford Rosenbaum LLP, Amie B. Trupke attorney, to conduct such appeal.

Adopted this 13<sup>th</sup> day of October, 2014.

**City Council of the City of Beloit**

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**Mark Spreitzer, President**

**Attest:**

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**Rebecca Houseman LeMire, City Clerk**

tdh/files/13-1185/appeal of 2014 EAV determination=res=141008 1325

# CITY OF БЕЛОIT

## REPORTS AND PRESENTATIONS TO CITY COUNCIL

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**Topic:** Resolution Authorizing Appeal of the Wisconsin Department of Revenue Equalized Assessed Valuation for the City of Beloit to the Wisconsin Tax Appeals Commission

**Date:** October 13, 2014

**Presenter(s):** Larry N. Arft / Elizabeth A. Krueger

**Department(s):** City Manager / City Attorney

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### Overview/Background Information:

On September 3, 2013, the City Council authorized an appeal of the 2013 Equalized Assessed Values (“EAV”) for the City of Beloit. The City has been actively pursuing the appeal and the City is awaiting a hearing date before the Wisconsin Tax Appeals Commission.

In August, the State of Wisconsin Department of Revenue (“DOR”) rendered its annual determination of equalized values for the real estate tax year 2014. The DOR determination set the amount of economic change commercial properties for the City of Beloit at 11%. The 2014 EAV, however, is unavoidably linked with determination of values for 2013. City staff met with Attorney Trupke and the City’s tax assessment consultant who recommended appealing the 2014 to avoid losing the City’s leverage in the 2013 appeal as well as the ability to obtain a modification of the 2014 valuation should the Tax Appeals Commission find in the City’s favor in the challenge to the 2013 assessments. An appeal is required to be filed by October 15, 2014.

This resolution authorizes the City Manager to appeal the DOR’s determination to the Wisconsin Tax Appeals Commission. The City will request that the 2014 EAV appeal and the 2013 EAV appeal be combined so as to minimize any additional litigation expenses for these matters.

As with the basis for the 2013 EAV appeal, city staff believes that because of the damage to the value of commercial property in the City, the impact on some TIF Districts and a significant reduction in the City’s bonding capacity, it is imperative that the City pursue the appeal.

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### Key Issues (maximum of 5):

1. The drop in commercial EAV in 2013 is not only unprecedented, but unwarranted based on the actual sales which occurred in the City of Beloit in 2012. The city’s attorney and tax assessment consultant recommend the city also appeal the 2014 commercial assessment because, although it increased, it was still “tainted” by the 2013 commercial EAV.
2. If allowed to stand, the City will suffer substantial damage to its TIF Districts, its GO debt capacity and its overall property values. The over 800 commercial private property owners may also experience a reduction in the value of their investment as a result of this error.
3. State Statutes require that a governing body of a taxing district wishing to file an appeal authorize such appeal by formal resolution.
4. State Statutes further provide that the prosecution of such an appeal shall be in charge of the chairperson, mayor or president unless the governing body designates otherwise. The attached resolution would designate the City Manager to act in that capacity with regard to this appeal.

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### Conformance to Strategic Plan (List key goals this action would support and briefly discuss its impact on the City’s mission.):

This action supports all five strategic goals and is essential to the City maintaining the capacity to complete any portion of its stated mission.

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**Sustainability (Briefly comment on the sustainable long term impact of this policy or program related to how it will impact both the built and natural environment utilizing the four following eco-municipality guidelines.):**

- **Reduce dependence upon fossil fuels** N/A
- **Reduce dependence on chemicals and other manufacturing substances that accumulate in nature** N/A
- **Reduce dependence on activities that harm life sustaining eco-systems** N/A
- **Meet the hierarchy of present and future human needs fairly and efficiently** N/A

**If any of the four criteria are not applicable to your specific policy or program, an N/A should be entered in that space.**

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**Action required/Recommendation:**

City Council consideration and adoption of the resolution.

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**Fiscal Note/Budget Impact:**

As noted above, should the 2013 equalized assessed values be allowed to stand the City will suffer substantial degradation of its real estate property value, several TIF Districts will be severely impacted in a negative way, and the City's GO debt capacity will be adversely impacted.