

*****ATTACHMENTS*****

II

R. O. No. 24 - 21 - 22. By FINANCE DIRECTOR. June 7, 2021.

Reporting that, pursuant to Res. No. 66-20-21 authorizing the City Administrator to negotiate settlement of certain claims made by the City of Sheboygan, City Invoice No. 7975 in the amount of \$6,007.49 billed to Kenneth Koopman regarding damage to a traffic control signal located at the corner of South Business Drive and Wilson Avenue on November 16, 2019, has been settled with a payment to the City of Sheboygan in the amount of \$5,715.24.

FHP

Finance Director

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: R.O. No. 24-21-22 is a negotiated settlement by the City Administrator on City of Sheboygan invoice number 7975 with Kenneth Koopman.

REPORT PREPARED BY: Jessica Huss, Accountant III

REPORT DATE: June 7, 2021

MEETING DATE: June 14, 2021

FISCAL SUMMARY:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A
Budgeted Revenue: N/A

STATUTORY REFERENCE:

Wisconsin: N/A
Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

R.O. No. 24-21-22 is a negotiated settlement by the City Administrator with Kenneth Koopman on City of Sheboygan 7975 in the amount of \$5,715.24. The original amount of the invoice was \$6,007.49.

STAFF COMMENTS:

The City Administrator has negotiated the above settlement under the authority granted by Res. No. 66-20-21. This is to notify the Common Council of the negotiated settlement.

ACTION REQUESTED:

Motion to recommend the Common Council accept and file document R.O. No. 24-21-22.

ATTACHMENTS:

- I. R.O. No. 24-21-22

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Res. No. 16-21-22 by Alderpersons Mitchell and Filicky-Peneski.

REPORT PREPARED BY: Todd Wolf, City Administrator

REPORT DATE: June 6, 2021

MEETING DATE: June 12, 2021

FISCAL SUMMARY:

STATUTORY REFERENCE:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A

Wisconsin Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

In order to better support the City’s Strategic Plan, city staff utilize the S.T.A.I.R.S. Core Values. The final “S” in the plan signifies “Stewardship/Fiscal Responsibility”. In an effort to provide a solid financial plan to utilize the City’s resources wisely and to their fullest extent, the City is embarking on creation of a Five-Year Fiscal Strategic Plan utilizing municipal advisory services provided by Ehlers, Inc., Public Finance Advisors.

STAFF COMMENTS:

Ehlers, Inc. has provided support to the City in variety of areas over many years. Ehlers will help the City create a financial model which includes a credit profile evaluation, valuation forecast, fund forecasts, workshops with the City’s administrative staff, and a final report. This financial model will serve to establish the City’s first Five-Year Fiscal Strategic Plan. This newly created Five-Year Fiscal Strategic Plan will align with and provide support the overall Strategic Plan. The Five-Year Fiscal Strategic Plan will ensure the City is properly managing the timing of upcoming TID closures, plan for General Obligation borrowing needs, and maximize Capital Improvements planning. Ehlers, Inc. will assist in providing ongoing municipal advisory services and support to help the City manage the planning for its long-term financial future. The financial model and Five-Year Fiscal Strategic Plan will serve to ensure safe and responsible usage of the City’s financial resources and assist in the development of the City’s upcoming 2023 – 2027 Strategic Plan.

ACTION REQUESTED:

Motion to recommend adoption of Res. No. 16-21-22.

ATTACHMENTS:

- I. Res. No. 16-21-22

III

4.1

Res. No. 16 - 21 - 22. By Alderpersons Mitchell and Filicky-Peneski.
June 7, 2021.

A RESOLUTION authorizing the appropriate City officials to execute the Financial Management Planning Services Agreement with Ehlers, Inc. and to make a necessary budget adjustment and appropriation in the 2021 budget.

WHEREAS, the City of Sheboygan (the "City") has begun a five-year strategic financial management plan, to create sound and transparent governance of the City's financial resources and align its global fiscal plan with the City's overall five-year Strategic Plan; and

WHEREAS, it is in the best interest of the City of Sheboygan to engage Ehlers, Inc. ("Ehlers") to provide financial management planning services; and

WHEREAS, as a registered Municipal Advisor, Ehlers is required to provide its clients, including the City, with various disclosures, a copy of which is attached to this Resolution; and

WHEREAS, funds were not budgeted for these financial management planning services, so it is necessary to make an adjustment to the 2021 Budget.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized to increase the previously budgeted appropriation for General Fund - Accounting - Consulting Services (Account No. 10115100-52150) by \$34,200 in order to fund the Financial Management Planning Services Agreement with Ehlers.

BE IT FURTHER RESOLVED: That the revenue to support this increased appropriation comes from the General Fund - Contingency Reserve (Account No. 10199020-810103).

BE IT FURTHER RESOLVED: That the City Administrator is authorized to enter into the attached agreement for Financial Management Planning Services with Ehlers, Inc.

FAP (2/3 vote)

BE IT FURTHER RESOLVED: That the appropriate City officials are authorized to draw funds, not to exceed \$34,200, from Account No. 10115100-521150, pursuant to the terms of the attached agreement for Financial Management Planning Services with Ehlers, Inc.



I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor



May 26, 2021

Todd Wolf, City Administrator
City of Sheboygan, Wisconsin
828 Center Ave
Sheboygan, WI 53081

Re: Written Amended Municipal Advisor Client Disclosure with the City of Sheboygan (“Client”) for
2021 Financial Management Plan (“Project” Pursuant to MSRB Rule G-42)

Dear Todd:

Ehlers, as a registered Municipal Advisor, has previously sent you a written MA Client Disclosure for 2021 Financial Management Plan as required by MSRB Rules. We indicated that the writing might be amended or supplemented to reflect any material changes or additions. Attached you will find an amended written disclosure required for this project. Please review the attached amended written MA Client Disclosure and contact me if you have questions.

This documentation and all appendices hereto shall be effective as of its date unless otherwise terminated by either party upon 30 days written notice to the other party.

During the term of our municipal advisory relationship, this writing might be amended or supplemented to reflect any material change or additions.

We look forward to working with you on this Project.

Sincerely,

Ehlers

A handwritten signature in blue ink that reads 'Dawn R. Gunderson'.

Dawn Gunderson Schiel, CPFO
Senior Municipal Advisor/Vice President

¹ This document is intended to satisfy the requirements of MSRB Rule G-42(b) and Rule G-42(c).

Appendix A

Disclosure of Conflicts of Interest/Other Required Information

Actual/Potential Material Conflicts of Interest

Ehlers has no known actual or potential material conflicts of interest that might impair its ability either to render unbiased and competent advice or to fulfill its fiduciary duty to Client.

Other Engagements or Relationships Impairing Ability to Provide Advice

Ehlers is not aware of any other engagement or relationship Ehlers has that might impair Ehlers' ability to either render unbiased and competent advice to or to fulfill its fiduciary duty to Client.

Affiliated Entities

Ehlers offers related services through two affiliates of Ehlers, Bond Trust Service Corporation (BTSC) and Ehlers Investment Partners (EIP). BTSC provides paying agent services while Ehlers Investment Partners (EIP) provides investment related services and bidding agent service. Ehlers and these affiliates do not share fees. If either service is needed in conjunction with an Ehlers municipal advisory engagement, Client will be asked whether or not they wish to retain either affiliate to provide service. If BTSC or EIP are retained to provide service, a separate agreement with that affiliate will be provided for Client's consideration and approval.

Solicitors/Payments Made to Obtain/Retain Client Business

Ehlers does not use solicitors to secure municipal engagements; nor does it make direct or indirect payments to obtain or retain Client business.

Payments from Third Parties

Ehlers does not receive any direct or indirect payments from third parties to enlist Ehlers recommendation to the Client of its services, any municipal securities transaction or any financial product.

Payments/Fee-splitting Arrangements

Ehlers does not share fees with any other parties and any provider of investments or services to the Client. However, within a joint proposal with other professional service providers, Ehlers could be the contracting party or be a subcontractor to the contracting party resulting in a fee splitting arrangement. In such cases, the fee due Ehlers will be identified in a Municipal Advisor writing and no other fees will be paid to Ehlers from any of the other participating professionals in the joint proposal.

Municipal Advisor Registration

Ehlers is registered with the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB).

Material Legal or Disciplinary Events

Neither Ehlers nor any of its officers or municipal advisors have been involved in any legal or disciplinary events reported on Form MA or MA-I nor are there any other material legal or disciplinary events to be reported. Ehlers' application for permanent registration as a Municipal Advisor with the (SEC) was granted on July 28, 2014 and contained the information prescribed under Section 15B(a)(2) of the Securities and Exchange Act of 1934 and rules thereunder. It did not list any information on legal or disciplinary disclosures.

Client may access Ehlers' most recent Form MA and each most recent Form MA-I by searching the Securities and Exchange Commission's EDGAR system (currently available at <http://www.sec.gov/edgar/searchedgar/companysearch.html>) and searching under either our Company Name (Ehlers & Associates, Inc.) or by using the currently available "Fast Search" function and entering our CIK number (0001604197).

Ehlers has not made any material changes to Form MA or Form MA-I since that date.

Conflicts Arising from Compensation Contingent on the Size or Closing of Any Transaction

The forms of compensation for municipal advisors vary according to the nature of the engagement and requirements of the client. Compensation contingent on the size of the transaction presents a conflict of interest because the advisor may have an incentive to advise the client to increase the size of the securities issue for the purpose of increasing the advisor's compensation. Compensation contingent on the closing of the transaction presents a conflict because the advisor may have an incentive to recommend unnecessary financings or recommend financings that are disadvantageous to the client. If the transaction is to be delayed or fail to close, an advisor may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Any form of compensation due a Municipal Advisor will likely present specific conflict of interests with the Client. If a Client is concerned about the conflict arising from Municipal Advisor compensation contingent on size and/or closing of their transaction, Ehlers is willing to discuss and provide another form of Municipal Advisor compensation. The Client must notify Ehlers in writing of this request within 10 days of receipt of this Municipal Advisor writing.

MSRB Contact Information

The website address of the MSRB is www.msrb.org. Posted on the MSRB website is a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the financial regulatory authorities.

Appendix B
Financial Management Planning Services

While the Ehlers Disclosure of Conflicts of Interest/Other required Information (Appendix A) is effective the date of the transmittal letter, the Scope of Services Identified below, in this Appendix B, shall be effective as of the date it is accepted by Client unless otherwise terminated by either party upon 30 days written notice to the other party.

Scope of Service

Client has requested that Ehlers to prepare a Financial Management Plan (“Project”). Ehlers proposes and agrees to provide the following scope of services:

Confirm Planning Objectives

- Prior to commencing the work, we will review our approach with Client staff to ensure that we have a full understanding of the Client’s objectives, any particular areas of concern or focus, and desired process outcomes. If necessary, we can modify our Scope of Services to meet specific Client needs.

Insurance Including Professional Liability Insurance

- Ehlers shall not commence work under this Agreement until it has obtained all insurance required under this Section. Additionally, Ehlers shall not allow any approved subcontractor to commence work on its subcontract until the subcontractor has obtained all insurance required under this Section.
- During the performance of any and all Services under this Agreement, Ehlers shall maintain the following insurance in full force and effect, and shall provide proof of insurance to the City listing the City of Sheboygan as an additional insured:
 - Workers’ Compensation Insurance – Ehlers shall acquire and maintain, for the duration of the Agreement, Workers’ Compensation Insurance that meets all statutory requirements. In the event this Agreement authorizes any work to be subcontracted, Ehlers shall require any subcontractor to similarly provide Workers’ Compensation Insurance in accordance with all statutory requirements.
 - Commercial General Liability Insurance – Ehlers shall acquire and maintain, for the duration of this Agreement, Commercial General Liability Insurance with a policy limit of at least \$1,000,000 per occurrence and \$2,000,000 in the aggregate.
 - Professional Liability Insurance – Ehlers shall acquire and maintain, for the duration of this Agreement, Professional Liability Insurance with a policy limit of at least \$2,000,000.
- The proof of insurance referenced above shall require the insurance company to notify the City at least thirty (30) days prior to the expiration, cancellation, non-renewal, or material change in the coverage. The Certificate Holder on the proof of insurance should be listed as:
 - City of Sheboygan, Wisconsin
828 Center Ave., Suite 110
Sheboygan, Wisconsin 53081

- The proof of insurance must contain an original signature.

Gather Required Information

- To complete our work, we will need to gather certain information which may include: prior year audits and budgets (generally five years); current year budget; capital improvement plans; existing debt service schedules and allocations; strategic planning documents; staffing plans; and policies pertaining to fund balance, debt management; post-issuance compliance and financial management (Ehlers may already have some or all of this information on file).

Prepare Financial Model

- Based on the Client's objectives and the information available, we will prepare a Client-specific Excel based financial planning model that includes:
 - Credit Profile Evaluation. An assessment of selected financial, debt and demographic indicators will be prepared comparing Client to the State-wide median indicators for its rating peer group, and to other governmental entities of comparable size or location. If applicable, the assessment will also include a comparison with the medians of the next higher rating classification and to representative governmental entities in that class. Analysis will be provided to identify areas of strength and potential weakness in the Client's credit profile.
 - Valuation Forecast. We will project growth in equalized value based on historical valuation trends, and anticipated potential for and timing of new development based on Client input. If applicable, "TID IN" and "TID OUT" forecasts will be provided. The impact of TID closure will be considered based on Client direction. One or more potential growth scenarios may be modeled based on Client's objectives.
 - Fund Forecasts. We will forecast revenues and expenditures for the following funds based on prior year budgetary trends. Based on the Client's objectives and the information available to us, one or more alternate fund forecasts may be developed to reflect adjustments to service levels and staffing.
 - General Government Funds:
 - General Fund
 - Debt Service Fund
 - Capital Improvement Fund
 - Other Levy Supported Funds
 - Enterprise Funds:
 - Water Utility Fund
 - Sewerage System Fund
 - Transit Commission Fund
 - Tax Increment Districts (Capital Project & Debt Service):
 - Tax Increment District #6
 - Tax Increment District #10
 - Tax Increment District #12
 - Tax Increment District #13

- Tax Increment District #14
 - Tax Increment District #15
 - Tax Increment District #16
 - Tax Increment District #17
 - Tax Increment District #18
 - Tax Increment District #19
 - Tax Increment District #20
- Capital Planning Model. Using Client's capital improvement plans, we will prepare one or more models identifying funding sources for identified projects. Fund balances, tax levy, debt proceeds, and annual revenues will be evaluated as funding sources.
 - Debt Model. We will prepare a current debt service schedule including projected debt abatement sources and tax levy requirements. To the extent that debt financing is required for capital improvement projects, the projected impact of that financing will be modeled. The model will also forecast debt limit capacity utilization and the projected impact of future debt obligations on selected debt profile indicators (for General Obligation debt).
 - Consolidated Tax Levy and Rate Projection Model. A summary forecast will be provided that projects the future tax levy that would be required to support the General Fund, Capital Projects Fund, Debt Service Fund, and other levy supported funds. Based on the valuation projection model, a forecasted equalized tax rate will be provided. Future levy requirements will be tested against applicable levy and rate limits. A similar summary forecast will be provided for any enterprise funds included in the model, and will include a projection of any additional revenue requirements needed to support the forecast.
 - Tax Increment District Fund Cashflows. Based upon information available from staff regarding existing fund balances, projections for future development, committed obligations and anticipated expenditures, prepare cashflow projections. Identify anticipated closure and if any projected support from the City including needed levy support. Impact of closure within the planning period will be incorporated into the levy forecasting model.
 - Documents provided to the City
 - All schedules and presentations prepared by Ehlers and provided to the City will be in an Adobe format and shall become the property of the Client. Ehlers shall retain its ownership rights in its databases, computer software and other proprietary property. Intellectual property developed or utilized in the performance of the Project, including the Excel model, shall remain the property of Ehlers.

Conduct Workshops with Administrative Staff

- A total of 4 workshops will be conducted concurrent with development of the financial model. The purpose of the workshops will be to present key data, observations, findings, alternatives and recommendations, and to seek input of key administrative staff members at periodic intervals before the model is finalized. Specific workshop dates, and the points at which they occur in the process, will be established in consultation with the Client based on the objectives of Client, the availability of the key administrative staff, and the availability of

information needed to complete the plan. The initial Workshop will be scheduled once the model is established and all benchmarks have been determined. Workshop duration is typically one to two hours, with three to four week intervals between workshops, however, the workshops will be scheduled based upon collaboration with staff and Ehlers as the work progresses on the plan.

Final Report

- Following completion of the model and workshops, we will prepare a summary report that includes and explains all primary elements of the forecast model. The report will include a summary of key observations and recommendations. If applicable, we will recommend modifications to existing Client policies pertaining to fund balance, debt management, post-issuance compliance and financial management. The Final Report will be provided in Adobe format by September 17, 2021 unless by mutual agreement between the City and Ehlers.

Presentation to Committee and City Council

- Participation and presentation of final report at a Committee meeting and a City Council meeting

Compensation

In return for the services set forth in the “Scope of Service,” Client agrees to compensate Ehlers in the amount of \$21,000 for the General, Debt Service, Capital funds and 3 enterprise funds are part of the plan. An additional \$13,200 if cashflows are prepared for all 11 existing TID Funds. (Could be lowered to \$9,350 if engaged to do annual updates for presentation to the Joint Review Board annual meeting. A separate engagement can be provided)

Breakout is as follows:

- Fee for a four workshop FMP covering General, Debt Service, Capital Project Funds and other levy supported funds is \$15,000
- Additional \$2,000 for each Enterprise Fund
- Additional \$1,200 for each Tax Increment District Fund cashflow (This fee could be lowered to \$850 for each Tax Increment District Fund if the City engages Ehlers to prepare annual updates for the annual meeting with the Joint Review Board. A separate engagement can be provided)

For any service directed by Client and not covered by this, or another applicable Appendix, Ehlers will bill Client at an hourly rate that is dependent upon the task/staff required to meet Client request at no less than \$125.00/hour and not to exceed \$300.00/hour.

Payment for Services

For all compensation due to Ehlers, Ehlers will invoice Client for the amount due at the completion of the work. Our fees include our normal travel, printing, computer services, and mail/delivery charges. The invoice is due and payable upon receipt by the Client.

Please identify with an X which additional funds you would like to include in the plan:

Water Utility Fund _____
Sewerage System Fund _____
Transit Commission Fund _____
TID #6 _____
TID #10 _____
TID #12 _____
TID #13 _____
TID #14 _____
TID #15 _____
TID #16 _____
TID #17 _____
TID #18 _____
TID #19 _____
TID #20 _____

Provide an engagement for assistance with annual TID reporting _____

By:

Title:

Name:

Date:

Additional Information for City of Sheboygan Revaluation 2021-2026

- Wisconsin has an annual assessment. This means that each year's assessment is a new assessment. The assessor is not obligated to keep the same assessment each year. The assessor may change an assessment because of building permits or sales activity even if he or she did not inspect the property.
- Under state law (sec 70.05(5), Wis. Stats.), each municipality must assess major classes of property within 10 percent of full value in the same year, at least once within a five-year period. If the municipality is non-compliant after four consecutive years, the Wisconsin Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.
- An example of how DOR monitors compliance under the six-year cycle:
 - 2015, 2016, 2017, 2018 – First Notice of Non-Compliance The municipality has been non-compliant for four consecutive years, DOR issues the first notice of non-compliance by November 1, 2018
 - 2019 – Second Notice of Non-Compliance The municipality has been non-compliant for five consecutive years, DOR issues the second notice of non-compliance by November 1, 2019
 - 2020 – Order for Supervised Assessment The municipality has been non-compliant for six consecutive years, DOR issues an order for a state supervised assessment by November 1, 2020
 - 2021 – DOR Supervises a Revaluation State supervised assessment completed

Definitions of frequently used terms:

- Assessed value – dollar amount assigned to the taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction.
- Assessment level – relationship between the total assessed value and the equalized value of nonmanufacturing property minus corrections for the prior year over and under charges within a municipality – town, village, or city. For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value in the municipality is \$3,000,000 then the “assessment level” is said to be 90 percent ($\$2,700,000/\$3,000,000 = .90$ or 90%)
- Assessment ratio – relationship between the assessed value and the fair market value. For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93 percent (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands.
- Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50 percent of their full value.
- Equity – in reference to property taxes, a condition in which the tax load is distributed fairly (or equitably), based on the concept of uniformity provided in the state constitution (ex: each person’s share of the tax is based on each property’s value compared to the total value of all taxable property). Typically, this would require periodic reviews of the assessments (local revaluations) to account for the constantly changing economic factors impacting property. In practical terms, you have equity in taxes when the assessed value of each property bears the same relationship to market or use value. In reference to value, it is the owner’s financial interest in the property remaining after deducting all liens (including mortgages) and charges against it.
- Full value – (1) the value at 100 percent of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, Chapter 9 of the WPAM. (2) The same as equalized value, however is often used when referring to the value of school and special districts.
- Reassessment - means to completely redo the assessment roll. After receiving a petition, DOR may order a reassessment of all or any part of the taxable property in a municipality, if its investigation determines that the assessments are not in compliance with the law. One or more persons would be appointed by DOR to prepare a new assessment roll. The assessment roll, after completion by the appointed person(s), is substituted for the original assessment roll. The municipality pays all expenses connected with a reassessment.

- Revaluation - generally means placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The intended result of a revaluation is that assessments of all property represent the full taxable value of the property.
 - Done by the assessor when the property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done in 10 years, or reassessment is required per sec. 70 .75, Wis. Stats.
 - Revaluation types
 - Full revaluation – implies that present records are outdated or confidence in their accuracy is lost
 - Exterior revaluation – is sometimes sought when there is not total confidence in the property record cards, but questions can be verified without interior inspection
 - Interim market update – implies that there is confidence in the property record system and all that is needed is professionally performed valuation updating
 - A complete revaluation of all taxable real and personal property within a municipality is periodically necessary.
 - There may be several reasons for this:
 - Current assessment may not have been made in substantial compliance with the law
 - Inequities may exist within classes of property
 - Inequities may exist between classes of property
 - The governing body may desire an updating of records to show the physical characteristics of all its taxable real and personal property
 - A governing body may desire an original inventory of all its taxable property
 - When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy.
 - Property owners fear that taxes will go up if a revaluation is done. This may or may not be the case. Taxes are directly tied to the amount of money that the municipality needs to collect. This is called the levy. If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less.
 - a. Before revaluation $\text{Levy}/(\text{Total Assessed Value}) = \$200,000/\$4,000,000 = .05$ or 5%
 - b. After revaluation $\text{Levy}/(\text{Total Assessed Value}) = \$200,000/\$8,000,000 = .025$ or 2.5%
 - Another area that property owners question is the tax rate. If the assessed values established by a revaluation are greater than they were before and the tax levy is 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, the tax rate will be cut in half.

Definitions of terms used on the Major Class Comparison Report:

- EQ Admin Area - Equalization Bureau District Office that determines the municipality's Equalized Value
- Property Class - lists classes of taxable property. Classes 5 (Undeveloped), 5m (Agricultural Forest), 6 (Forest) and 7 (Other) are combined into one group for major class determination under state law.
- Municipal Assessed Value - total assessed values by class as reported on the municipal clerk's SOA
- DOR Base Value - taxable value determined by DOR. The value includes any corrections to the previously published August 15 Equalized Values.
- Percentage of DOR Base Value:
 - Proportion of class value to the total municipal base value
 - Compliance is measured against the major class(es) of property
 - A class that is greater than 10 percent of the total base value is a major class under state law
 - Class 4 (Agricultural) is not considered a major class under state law. The value is included to determine what classes are 10 percent of the municipality's value.
- Ratio (%) - total assessed value of the class compared to DOR's base value of that class. Overall ratio for the municipality is also displayed.
- Major Class Municipal Compliance Status:
 - Indicates if all major classes are in compliance
 - A municipality is in compliance if each major class is within 10 percent of DOR's base value of the same class in the same year

Wisconsin Government in
FOCUS

Reassessment—a tale of three cities

When taxpayers learn of an assessment increase, they usually fear a tax hike. As this tale suggests, the fear may be unfounded.

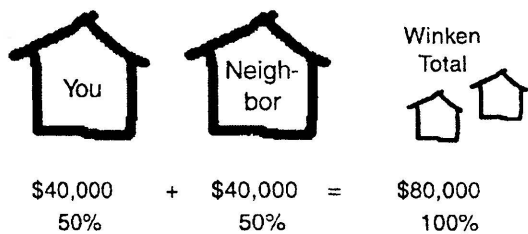
It was assessment time in Winken, Blinken and Nod, three tiny cities of limited means. Each had only two homes, each valued at \$40,000. Assessment news travelled fast, and even small increases caused concern.

Winken: Assessments Rise; Taxes Don't

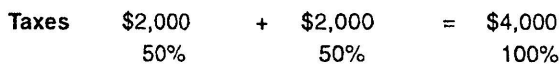
In Winken, where assessments had more than doubled, the reaction of one woman was typical: "What will I do? My assessment went up 150%. They say my \$40,000 house is now worth \$100,000. I can't afford a 150% tax increase!"

"Balderdash," bellowed a deep voice. "Your taxes won't change a dime." A small, stout gnome appeared from behind a stump. He began to draw as he explained:

"Winken only has two houses, each assessed at \$40,000. The city's total assessed value is \$80,000.

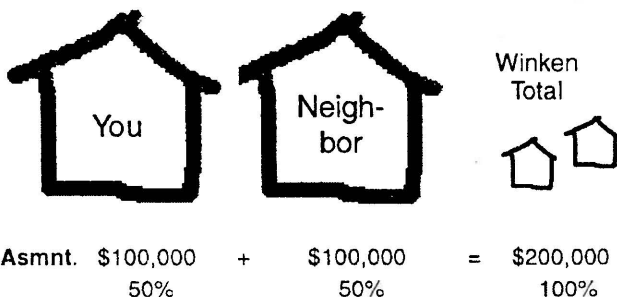


"Last year, total property taxes levied—or charged—in Winken were \$4,000. Your home was half (\$40,000/\$80,000) the city's assessed value. So you paid half the taxes, or \$2,000. Your share of Winken's assessed value is your share of the total tax bill." The gnome wrote:



"But our assessments jumped 150%. My house and my neighbor's are now valued at \$100,000. We're going to get killed when tax bills come out in December," she cried. A look of disbelief crossed the gnome's face. He hurriedly began to sketch and talk, only this time, the houses were bigger . . .

"Your house is assessed at \$100,000, just like your neighbor's. Winken's total assessed value is now \$200,000. Your assessment went up 150%; your neighbor's went up 150%; Winken's total rose 150%.



"Your home is *still* half (\$100,000/\$200,000) of the city's assessed value. You're *still* going to pay half the taxes. The tax levy, the property taxes to be collected, isn't changing; so you'll *still* pay \$2,000—or half of \$4,000." He scribbled on his blackboard:



The Winken woman looked relieved. "You mean my taxes will stay the same, even though my assessment rose 150%?" "That's right," said the gnome. "The only way your property taxes will rise is if local governments increase their budgets and seek to collect more taxes through their levies."

Blinken: Assessments Rise; Taxes Rise and Fall

The Winken woman's uncle was visiting from sister-city Blinken. Things were much the same there: two homes each valued at \$40,000, each responsible for \$2,000, or half the \$4,000 in total property taxes.

When the gnome asked what had happened to assessments in Blinken, the uncle told him his valuation had doubled to \$80,000, and his neighbor's \$40,000 home was now assessed at \$120,000. "My taxes are going to jump for sure," the uncle exclaimed. The gnome began to talk:

"Like Winken, Blinken's total assessed value grew from \$80,000 to \$200,000, a 150% increase. Your assessment doubled to \$80,000, and your neighbor's tripled to \$120,000.



Asmnt. \$80,000 + \$120,000 = \$200,000
 40% 60% 100%

“But now your house is only 40% of the total assessed value—\$80,000/\$200,000 is 40%. So, your share of Blinken’s total value has dropped from 50% to 40%. Your taxes will drop from 50% to 40% of the total.”

Taxes \$1,600 + \$2,400 = \$4,000
 40% 60% 100%

The Blinken uncle couldn’t believe it—his assessment had doubled and his taxes were falling. The gnome explained, “If the tax levy stays at \$4,000, your December tax bill will be \$1,600. Your assessment is 40% of Blinken’s value; you pay 40% of the taxes.”

“Do my neighbor’s taxes go down, too?” inquired the uncle. “Nope,” said the gnome. “His home is no longer half of Blinken’s assessed value; it’s now 60%. So, he will have to pay 60% of the levy, or \$2,400 in taxes.”

Nod: Spending Affects Taxes

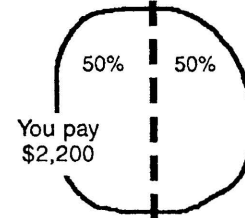
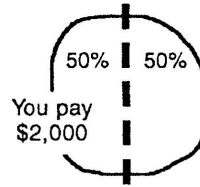
Cousin Naomi breathed a sigh of relief from the other room. Because there had been no assessment change in Nod, she said she was safe from a tax increase. Both homes there were worth \$40,000, and a weak real estate market had left home prices flat.

The all-knowing gnome couldn’t believe his ears. He quickly drew two circles and started chattering again . . .

“Your home and your neighbor’s are both assessed at \$40,000. No change. You each represent half of Nod’s value; you each pay half the tax levy, whatever it is.

Last Year’s Tax Levy = \$4,000

This Year’s Tax Levy = \$4,400



“Last year, when total taxes were \$4,000, you each paid half—\$2,000. This December, the tax levy is to rise 10% from \$4,000 to \$4,400. You’ll still pay half—half of \$4,400, or \$2,200.”

Cousin Naomi from Nod looked confused. So, the gnome continued: “Assessments don’t affect how much is going to be *taxed*; budgets determine that. Assessments only affect how the tax bill is *divided* among the property owners, once the tax levy is set.”

The Moral of the Story

When assessments rise, tax rates usually drop. But taxpayers don’t need to understand tax rate math to know that when assessments change, they should compare their percent rate of increase with the average community increase.

If the change is greater than the average, a tax increase is possible; the owner’s property now represents a larger share of total valuation. If the change is the same or less than the average, a tax increase is possible when the total property tax levy is increased. A smaller-than-average assessment increase could even mean a tax cut!

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III

4.2

Res. No. 17 - 21 - 22. By Alderpersons Mitchell and Filicky-Peneski.
June 7, 2021.

A RESOLUTION authorizing the appropriate City officials to execute the agreement with Assessment Technologies of Wisconsin, LLC d/b/a Grota Appraisals for assessment services between 2023 and 2026 and for revaluation services, and to make a necessary budget adjustment and appropriation in the 2021 budget.

WHEREAS, in order to ensure continued compliance with state law, it is necessary for the City of Sheboygan to conduct a revaluation of all real and personal property in the City of Sheboygan; and

WHEREAS, it is in the best interest of the City of Sheboygan for that revaluation to be conducted by the City's contracted assessor, Assessment Technologies of Wisconsin, LLC d/b/a Grota Appraisals; and

WHEREAS, the revaluation will begin in 2021 and continue through 2025, with 20% of exterior property inspections and statistical data modeling scheduled to occur each year; and

WHEREAS, because the City of Sheboygan's current agreement with Grota Appraisals, LLC for assessment services is set to expire at the end of 2022, it is also appropriate to extend the City's agreement with Assessment Technologies of Wisconsin, LLC d/b/a Grota Appraisals for assessment services.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized to increase the previously budgeted appropriation for Assessor's Contracted Services (Account No. 10115600-521900) by \$85,000 in order to fund the portion of the Revaluation Agreement with Assessment Technologies of Wisconsin, LLC d/b/a Grota Appraisals that is payable in 2021.

BE IT FURTHER RESOLVED: That the revenue to support this increased appropriation comes from the General Fund - Contingency Reserve (Account No. 10199029-810103).

BE IT FURTHER RESOLVED: That the Mayor and City Clerk are authorized to execute the attached agreement with Assessment Technologies of Wisconsin, LLC d/b/a Grota Appraisals for assessment services between 2023 and 2026 revaluation services and for revaluation services.

FIP
(2/3 votes)

BE IT FURTHER RESOLVED: That, to the extent funds are appropriated by this Council and future Common Councils of the City, the appropriate City officials are authorized to draw funds from the appropriate accounts in payment of the attached agreement with Assessment Technologies of Wisconsin, LLC d/b/a Grota Appraisals.



I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

**CONTRACT FOR THE REVALUATION
OF ALL REAL AND PERSONAL PROPERTY
AND CONTRACT EXTENSION FOR
ANNUAL ASSESSMENT SERVICES
CITY OF SHEBOYGAN
2021 - 2026**

THIS AGREEMENT is made by and between Assessment Technologies of Wisconsin, LLC, d/b/a Grota Appraisals, hereinafter called the "Assessor," and the City of Sheboygan, Sheboygan County, Wisconsin, hereinafter called the "City."

ARTICLE I

SCOPE OF WORK: The Assessor, having familiarized himself with the local conditions affecting the cost of work to be done, and the Standard Specifications for the revaluation of all Real and Personal Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin State Statutes, hereby agrees to perform everything required to be performed, and to complete in a professional manner everything required to be completed, to provide annual Assessment Services to the City for the term beginning January 1, 2022 and ending December 31, 2025, and to revalue all Real and Personal Property in the City, all in accordance with all applicable Wisconsin State Statutes and the General Agreements as stated in Article IV of this contract.

ARTICLE II

COMPENSATION FOR REVALUATION: The City shall pay to the Assessor for the performance of the revaluation, the sum of \$930,000 (Nine Hundred Thirty Thousand Dollars) for revaluation services. Payments shall be made as follows:

Year	Annual Fee for Revaluation	January Payment (including prior year retainage)	All other Monthly Payments
2021	\$85,000	\$0.00	\$17,000.00/month August – December
2022	\$172,500	\$27,667.67	\$13,166.67/month February – December
2023	\$186,000	\$41,166.67	\$13,166.67/month February – December
2024	\$186,000	\$41,166.67	\$13,166.67/month February – December
2025	\$186,000	\$41,166.67	\$13,166.67/month February – December
2026	\$101,000	\$34,083.21	\$6,083.33/month February – December
2027	\$13,500	\$13,500.00	\$0.00/month February – December

The City will be sent a monthly progress report detailing work performed 2021 - 2027

ARTICLE III

COMPENSATION FOR ANNUAL ASSESSMENT SERVICES: The City shall pay to the Assessor for annual assessments, the sums set forth below:

Year	Annual Fee
2023	\$300,000
2024	\$310,000
2025	\$320,000
2026	\$330,000

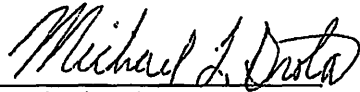
ARTICLE IV

GENERAL AGREEMENTS:

- 1) The Assessor shall complete annual and revaluation services for all Real and Personal Property in the City of Sheboygan per proposal, and approved by the Council.
- 2) The Compensation paid above includes: field review work, supplies, printing, mailing of public information letters, and "Open Book" hearings.
- 3) The Assessor will adhere to all provisions stated in proposal in the best interest of the City, and for taxpayer awareness.
- 4) Except as explicitly provided in this Contract, the Terms and Conditions set forth in the 2019 Client Service Agreement ("CSA") between the Parties shall continue to govern. A copy of said CSA is attached. Assessment Technologies of Wisconsin, LLC is the successor to Grota Appraisals and all references in the CSA to Grota Appraisals or "GROTA" shall be deemed to refer to Assessment Technologies of Wisconsin, LLC.
- 5) Paragraphs 26.2 and 28.1 of the CSA is corrected to clarify that the monthly statements shall reflect the percentage of work completed less ten percent (10%) retainage by the CITY, and that the retainage of 10% is held until the following year.
- 6) Paragraph 27.0 of the CSA is corrected to remove the sentence stating "Scope of Service and Price to be determined," as this Contract and other relevant portions of the CSA together set forth both the scope of services to be provide and the price for said services.
- 7) Notwithstanding any other provision of this Agreement, if funds for the continued fulfillment of this Agreement by the City are at any time not forthcoming or are insufficient, through failure of any entity, including the City itself, to appropriate funds or otherwise, then the City shall have the right to terminate this Agreement without penalty. In case of a termination due to non-appropriation, the City shall be responsible for all work authorized and completed and no refund shall be paid in the event payments have exceeded the actual work completed at the time of termination due to non-appropriation.

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SUBMITTED TO THE CITY OF SHEBOYGAN THIS 3RD DAY OF JUNE, 2021



Michael L. Grota
Assessment Technologies of Wisconsin, LLC



David Winters
CFO Assessment Technologies of Wisconsin, LLC

ACCEPTANCE BY CITY:

The above contract, terms and agreements are hereby accepted this ___ day of _____, 2021

BY:

Ryan Sorenson
Mayor

ATTEST:

Meredith DeBruin
City Clerk

**CLIENT SERVICE AGREEMENT
("AGREEMENT")**

THIS CLIENT SERVICE AGREEMENT made and entered into this 22ND
day of AUGUST, 2019, by and between:

CITY OF SHEBOYGAN, a Wisconsin Municipal corporation in the State of Wisconsin, with its principal office located at 828 Center Ave. Sheboygan, WI 53081 and referred to in the Agreement as "CITY",

-and-

GROTA APPRAISALS, LLC, hereinafter called "GROTA", a limited liability corporation formed under the laws of the State of Wisconsin located at N88 W16573 Main Street, Menomonee Falls, WI 53051 and qualified to do business in the State of Wisconsin, herein after referred to as "GROTA,"

WITNESSETH

WHEREAS, the CITY wishes to enter into an Agreement for Assessment services from GROTA; and

WHEREAS, GROTA wishes to provide Assessment Services to the CITY.

NOW, THEREFORE, in consideration of the promises, covenants, terms and conditions hereinafter contained and other good and valuable consideration the receipt and sufficiency thereof the parties hereby acknowledge, the parties agree as follows:

1.0 TERM AND TERMINATION

- 1.1 The term of this Agreement shall be from January 1, 2020 to December 31, 2022. GROTA shall have completed all work under this agreement, except for appearing at Board of Review and any subsequent appearances as per this agreement, on or before the completion date referred to in the Agreement. The date of completion may be extended, if necessary, under the terms of this Agreement and by mutual consent.
- 1.2 Either party may terminate this Agreement only with cause, cause being defined as default of the other party of terms of this Agreement upon sixty (60) days written notice to the other party. Upon termination by either party, GROTA shall deliver to CITY all records and materials in GROTA'S possession used or created during this Agreement. During the 60-day wind down period, both GROTA and CITY shall act in good faith with each other and cooperate in the orderly transfer of records.

- 2.0 INCORPORATED BY REFERENCE.** GROTA replied to a REQUEST FOR PROPOSAL for Assessment Services for the CITY dated September 25, 2015, hereinafter known as "RFP". The RFP dated September 25, 2015 and GROTA's Proposal Service Option #3 dated October 18, 2015 are by this reference incorporated herein as if set out in full. If there is a conflict between the RFP, GROTA's proposal and this Agreement, this Agreement is controlling. If this Agreement is silent on an issue that is covered by the RFP and GROTA's Proposal, the RFP is controlling. Where an issue or matter is covered only by GROTA's Proposal and does not conflict in any way with this Agreement or the RFP, then GROTA's proposal is controlling.
- 3.0 SERVICES TO BE PROVIDED** The prescribed duties of GROTA shall include, but not necessarily be limited to the following:
- 3.1 Conformance to statutes.** All work shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and in full compliance with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue (DOR).
- 3.2 Oath of Office.** GROTA shall be required to take and subscribe to an oath or affirmation supporting the Constitution of the United States and of the State of Wisconsin and to faithfully perform the duties of assessor. If GROTA is a corporation or partnership, the person(s) designated as responsible for the assessment shall comply with the above. The oath shall conform to sec. 19.01, Wis. Stats. and be filed with the municipal clerk prior to undertaking any of said duties.
- 3.3 Assessment manual.** GROTA shall make all assessments in accordance with the property assessment manual as specified in secs. 70.32 and 70.34, Wis. Stats.
- 3.4 Accurate parcel identification.** GROTA shall review all legal descriptions as listed in the assessment roll for imperfections to include, but not restricted to errors, incorrect acreages, omissions, overlap, or failure to close. In the event that such discrepancies exist, GROTA shall correct or cause the same to be corrected in conjunction with Sheboygan County.
- 3.5 Preparation of record cards.** GROTA shall prepare individual record cards or computer-generated data sheets for each parcel to be valued on forms currently approved by the DOR. If GROTA and/or municipality shall have reason to use forms not currently approved, such use shall be contingent upon DOR approval. Record cards shall be completed for each parcel, labels with the property owners name and address as provided in

sec. 70.17, Wis. Stats., and the following information as listed in the assessment roll: legal description of the property, parcel number and size of land parcel when available.

- 3.6 Hours.** GROTA employee/s shall maintain regular office hours at the Sheboygan City Hall, 828 Center Ave. from 8:00 AM to 4:30 PM Monday through Friday, except on City-designated holidays. There will be additional hours for Open Book and prior to the Board of Review, as necessary.
- 3.7 Clerical Duties.** GROTA shall be responsible all assessment related clerical duties including:
- Answering routine telephone calls and e-mails
 - Fulfill walk-in requests for assessment data
 - Assist in scheduling assessment-related appointments
 - Providing copies of all assessment-related open records requests
 - Preparing appointment mailers, stuffing envelopes and mailing all notices
 - Filing of all assessment property records cards and any other assessment-related records
 - All assessment data entry
- 3.8 Office Space.** The CITY shall furnish adequate space at the Sheboygan City Hall at no cost to GROTA. Office space may include desks, tables, chairs, file cabinets, copier, including other office machinery and equipment, computers, IT support, sufficient remote connections for GROTA to access Market Drive and MS documents, heating, lighting, telephone and janitorial services.
- (1) In addition to City Hall office hours, GROTA will provide a local phone number for CITY officials and residents to contact GROTA during regular business hours, Monday through Friday, and shall return calls within twenty-four (24) hours.

3.9 Specific Services. GROTA shall

- (1) Field review and assess all properties that were under partial construction as of January 1st of the previous year.
- (2) Field review and assess new construction as of January 1st of the current year.
- (3) Perform interior inspections on all newly constructed homes, partially constructed homes from the previous year, any interior remodeling including kitchen, bath, basement remodeling and additions.
- (4) Field visit and measure all properties with building permits for exterior remodeling and for detached buildings and decks, air conditioning and other miscellaneous permits as needed.
- (5) Field review as deemed necessary sale properties and properties for which no building permit has been issued.
- (6) Collect the name and address of each personal property contact person, separate from the business name. GROTA shall provide a doomsday listing to the Director of Administration prior to open book review.
- (7) Account for all buildings destroyed or demolished.
- (8) Implement use value assessments of agricultural lands per specifications set forth by the Wisconsin Department of Revenue.
- (9) Be responsible for determining whether an organization or individual meets the requirements for exemption in determining a property's tax exempt status.
- (10) Process parcel subdivisions, lot line adjustments, new subdivision plats, certified survey maps and any other land divisions.
- (11) Take digital photographs of new construction on or about January 1st annually.
- (12) Maintain and annually update property owner lists, with current name and address changes.

- (13) Post assessments to real estate transfer returns and record sale information to property record cards electronically.
- (14) Annually update all property owner record cards with new legal descriptions electronically.

4.0 NOTICE OF ASSESSMENT. GROTA shall mail Notice of Assessment to property owners and others as required by state statutes.

5.0 BOARD OF REVIEW. GROTA shall

- 5.1 Be responsible for preparing for the annual Board of Review hearing proceedings as required by State Statutes prior to June of each year. GROTA shall work with the City Clerk to arrange for the hearings. GROTA will attend the Board of Review hearings, serve as City staff at the hearings and defend GROTA's valuations and work products. GROTA will promptly and adequately follow up and respond to any appeals made at the Board of Review hearing, incorporating assessment modifications as approved.
- 5.2 Update the CITY'S assessment computer records within fourteen (14) days of the final adjournment of the Board of Review.
- 5.3 Be responsible for providing the Wisconsin Department of Revenue with final reports as required by the DOR.
- 5.4 Value all mobile homes and all boathouses as required by law.
- 5.5 Coordinate with the Sheboygan County Real Property Listing office to facilitate the digital and manual transfer of data and values.
- 5.6 Provide a website that will be linked to the CITY'S website to place the computer property assessment records on the web for access to the public.
- 5.7 Update market values on City owned land and public buildings upon request of the City. Said information obtained shall be used for insurance purposes, depreciation and to establish lease values.
- 5.8 Perform all other duties incidental to the normal duties of the Assessor.

6.0 MEETING REQUIREMENTS

- 6.1 Upon reasonable prior notice, the Project Manager shall upon the request of the City Administrator, Department Head, or City Council attend City Council meetings that average two (2) hours per month or other prescribed meetings upon reasonable notice.
- 6.2 GROTA agrees to meet monthly or upon request, with the City Administrator and/or the City Council to discuss areas of work such as, but not limited to progress, procedures, valuations, and problems.
- 6.3 If a DOR-ordered assessment or reassessment occurs, GROTA agrees to meet with the DOR upon request.

7.0 APPROACHES TO VALUE. GROTA shall consider the cost, market, and income approaches in the valuation of all vacant and improved parcels of property by computer assisted means.

- 7.1 GROTA shall collect and analyze all available sales data for the CITY in order to become familiar with prevailing market conditions, market activity, and specific transactions which may be utilized in determining the market value of properties throughout the CITY. Data gathered shall either be noted on the property record cards, or contained within supplements to the records (e.g. copies of real estate transfer returns, leases, computer-generated data sheets, etc.). All data so gathered shall become and remain the property of the CITY.
- 7.2 Sales analysis shall include sales identified on an appropriate map (section, subdivision, etc.), analysis and verification for time adjustments, neighborhood boundaries and descriptions and other (agricultural) improvements. It may be necessary, as part of the analysis, to field visit a sale and measure and list the improvements of the properties that have sold using computer-assisted means.
- 7.3 In valuing income producing properties, where appropriate, GROTA shall collect information from owners, tenants, realtors, financial institutions, and any other necessary sources, for use in the valuation process. Data to be analyzed shall include economic rents for each type of property, typical vacancy rates, and typical operation expense ratios. All data shall be properly documented and adequate records shall be prepared for each parcel showing the determination of value by the income approach.

- 8.0 IMPROVEMENTS - DATA COLLECTION.** GROTA shall accurately measure to the nearest foot all improvements and prepare a complete outline sketch to scale (top view) of the major buildings showing all additions, porches, and appendages with dimensions and necessary identifications on the property record cards.
- 8.1** GROTA shall photograph all residences, and all major commercial improvements and all major buildings on agricultural land classified as other while performing onsite inspections.
- 8.2** GROTA shall inspect the interior of a minimum of 90% of the major buildings of each class of improvements, noting both the interior and exterior features on the proper record card to provide an accurate and complete listing for each improvement. The actual number of improvements to be inspected for each class shall be determined by applying the above percentage to the final improvement count for each respective class. This applies to a revaluation where interior inspections are required.
- 8.3** In those instances where a minimum inspection of 90% is unattainable due to the nature of the properties to be valued and the time of the year, an alternate minimum shall be so specified in the addenda of the standard Agreement, such minimum to be established by the CITY. This applies to a revaluation where interior inspections are required.
- 8.4** In those instances where a minimum inspection of 90% of the major buildings of each class of improvements is not considered adequate, an alternate minimum shall be specified in the addenda of the standard Agreement. This applies to a revaluation where interior inspections are required.
- 8.5** The date of inspection or listing of all major buildings shall be indicated on the record cards.
- 8.6** Upon failure to gain entrance to a major building after reasonable attempt, GROTA shall attempt to contact the property owner or occupant by ordinary mail to arrange an appointment for the purpose of viewing and listing the interior.
- 8.7** If GROTA's request to list a major building is refused by the owner or occupant, GROTA shall make a request by registered mail to inspect the building; such written request shall state the purpose of the inspection, the desired time of inspection and shall advise the owner or occupant that their refusal shall constitute a loss of appeal of the assessment to the local

board of review and further appeal avenues; should the requests to inspect major buildings be denied, GROTA shall list and value the improvements according to the best information practicably obtainable.

- 9.0 IMPROVEMENT VALUATION - COST APPROACH.** GROTA shall value improvements in accordance with *Wisconsin Property Assessment Manual*, using generally acceptable appraisal practices and cost manuals and computer-generated costs.
- 9.1** In using the cost approach for residential improvements, the prescribed form or computer generated data sheet, or its equivalent as approved by the DOR, shall be used in determining replacement costs. The property record card shall be completed as recommended for use with Volume 2 or other cost manual, with proper base costs selected as appropriate for each improvement and adjusted base building costs.
- 9.2** In using the cost approach for other (agricultural) outbuildings, the current replacement costs should be determined for all buildings. Buildings in poor condition having little or no value shall be physically described and listed as having "no value" or given an appropriate sound physical value.
- 9.3** In using the cost approach for commercial improvements, or a computer-generated calculator, proper base costs shall be selected as appropriate and adjusted to adequately reflect variations from base building costs.
- 9.4** Current local modifiers and costs appearing in the approved cost calculator shall be adjusted where necessary and documented by an analysis of local construction costs and market sales data.
- 9.5** All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence, must be accurately documented by the market and deducted from current replacement costs.
- 9.6** All improvements shall be valued at market value as of January 1.
- 9.7 Data collection – land.** GROTA shall gather and note on the property record card or computer-generated data sheet for each parcel information including, but not limited to size, area, frontage, width, depth, shape, topography, productivity, site improvements, utilities, access, zoning and location.
- (1) GROTA shall collect data concerning sales of land and sales of improved parcels which may indicate the residual value of land. From these and other sources the appraiser shall become familiar

with land values throughout the CITY.

- 10.0 VALUATION - LAND.** Unit value ranges per acre for each grade of fallow agricultural land, agricultural forest land, undeveloped forest land, and productive forest land shall be determined from an analysis of sales and other available market data. Agricultural forest land and undeveloped land values shall be adjusted to 50% of full market value, per sec. 70.32(4), Wis. Stats. Soil surveys, where available, shall be used in the classification of land. Agricultural land shall be valued according to use, per sec. 70.32, Wis. Stats. In the analysis of sales, work forms shall be prepared for recording data on each sale analyzed and for correlating price data from the sales for the various classes of land and noting if land qualifies for use value or is fallow. Such forms shall be left with the CITY.
- 10.1** Aerial photographs shall also be used in the evaluation and classification of agricultural, swamp and forest lands. GIS layers, where available, should be provided, showing ownership lines and acreage. The minimum acceptable product under this specification shall be the most recent aerial photographs available from the county, along with soil classification and grading lists and a listing of the unit values used (usevalue units for class 4 lands, market value units for fallow tillable and idle pasture, class 5, class 6 and class 7 lands). Aerial photographs shall be supplied, where necessary, by the City thru our GIS system, and shall be left with the CITY, along with classification and unit values documentation.
- 10.2** Basic unit values shall be determined for residential and commercial lands from an analysis of sales, rents, leases, and other available market data. In the analysis of market data, adequate records shall be prepared showing data collected and unit value determinations. Such records shall be left with the CITY.
- 10.3** Having determined basic unit values GROTA shall apply such to each parcel, making adjustments to account for the particular characteristics of the parcel. Land computations shall be properly shown for each parcel on the property record cards, or computer-generated data sheets.
- 10.4** For residential and commercial lands, maps and schedules shall be prepared indicating unit values used: e.g. by neighborhoods, and locations thereof to be left with the CITY.
- 10.5** A copy of all charts, schedules and tables, not previously referred to, including depth factor tables used in the valuation of land shall be left with the CITY.

11.0 VALUATION, ASSESSMENT OF TAXABLE PERSONAL PROPERTY.

Taxable personal property shall be valued and assessed by the statutory assessor in compliance with Chapter 70, Wisconsin Statutes and with recommended procedures in Volume 1 of the *Wisconsin Property Assessment Manual*.

- 11.1 The assessor shall compile an updated list of all personal property accounts in the CITY.
- 11.2 To aid in determining the amount and value of personal property used in the production of income, the assessor shall require such property owners to furnish information on personal property forms as to the value of personal property owned by them or in their possession as provided in sec. 70.35, Wis. Stats. Such forms shall be mailed or delivered to property owners by the assessor. Completed forms received by the assessor shall be verified for accuracy in content and checked for arithmetic and procedural errors. In the absence of a completed form, the assessor shall field check the account, along with any other questionable accounts.
- 11.3 The assessor shall be responsible for collecting all other required information in regard to personal property, determining values on assessable personal property not used for production of income, including the value of exempt computers and completing all necessary forms in relation thereto. GROTA will be diligent in discovering and assessing all personal property. GROTA will field visit all personal property accounts annually to discover new accounts and account for business that may have closed prior to the assessment year. GROTA will cross reference personal property account with the corresponding real property and parcel number.
- 11.4 All forms used in the valuation of personal property shall be approved by DOR and shall be left with the CITY.

- 12.0 FINAL FIELD REVIEW.** Prior to Open Book, GROTA shall make a final field review. Each parcel shall be reviewed at the property location. In the final review process, the indicated value of the structure and the indicated value of the land shall be compared against sales information concerning the same parcel or comparable parcels. For income producing properties where a determination of value has been made via the income approach, this value shall also be reviewed to make the proper correlation of values between the cost, market and income approaches. The review shall cover each parcel so as to eliminate errors in computations that may have occurred, to insure uniformity in record card and form completion by various personnel, to verify building classification and depreciation estimates regarding physical, functional and

economic obsolescence, and to be sure that all lands and improvements are properly accounted for. This applies to when a revaluation is performed.

- 13.0 OPEN BOOK.** Upon completion of the assessment process outlined above, but prior to the completion of the assessment rolls, GROTA shall hold Open Book appointments for the purpose of enabling property owners or their agents to review and compare the assessed values.
- 13.1** The CITY shall designate the place for Open Book with both the Director of Administration and appraiser mutually agreeing upon the date(s) and hours. Open Book shall include evening hours in the year a revaluation is performed.
- 13.2** GROTA shall conduct Open Book in accordance with Wisconsin State Statutes. GROTA shall prepare a written statement regarding Open Book dates, times, and instructions on how to set up an appointment for an Open Book, at least fifteen (15) days prior to the first Open Book. GROTA shall notify the local press for publication prior to the Open Book.
- 13.3** GROTA shall send a notice by first class mail to each property owner at the last known mailing address. The notice form used shall be the same form prescribed by the Department of Revenue for notice required under sec. 70.365, Wis. Stats. GROTA shall also indicate on the notice, or attach to the notice, the time, date, and place the Open Book will be held. Expenses related to the notices, excluding form supply, but including preparation of the forms and postage, shall be paid by GROTA.
- 13.4** Open Book shall be held within the completion date specified in the Agreement. In the event the CITY requests that Open Book be held at a date beyond the Agreement completion date, and provided GROTA agrees to such, the Agreement shall be extended commensurate with the lapse of days between the originally Agreement completion date, and the revised date for Open Book. Such extension shall be in writing and signed by both the CITY and GROTA.
- 14.0 COMPLETION OF ASSESSMENT ROLL.** GROTA shall be responsible for the proper completion of assessment rolls according to current statutes. GROTA shall where necessary enter into said rolls all newly established assessments, both real and personal, and the names of those to whom personal property is assessable; each roll shall also be totaled to exact balance by GROTA. For computer prepared assessment rolls, it shall be sufficient for GROTA to provide a list of all assessments at market value in the format required for data entry.

- 14.1 Final assessment figures for each property shall be provided by GROTA to Sheboygan County on the County's forms, and the roll shall be totaled to exact balance between the County and GROTA. GROTA shall prepare and submit the Municipal Assessment Report (MAR) and the TID Assessment Reports to the Department of Revenue in a timely manner.
- 15.0 **BOARD OF REVIEW: SUBSEQUENT APPEARANCES.** GROTA and/or responsible member(s) of GROTA's staff shall attend all meetings of the Board of Review to explain and defend the assessed values and be prepared to testify under oath in regard to such values.
- 15.1 In the event of appeal to the DOR or to the courts, it is agreed that the appraiser and/or qualified representative(s) shall be available upon written request from the CITY to furnish testimony in defense of the values established by the revaluation in all cases which might arise.

GENERAL AGREEMENTS

- 16.0 **PERSONNEL/EMPLOYMENT.** All personnel providing services shall be currently certified in compliance with secs. 70.055 and 73.09, Wis. Stats. and the administrative rules prescribed by the DOR.
- 16.1 GROTA shall review any complaint relative to the conduct of his employee(s). If CITY deems the performance of any of GROTA's employees to be unsatisfactory, GROTA shall, for good cause, remove such employee(s) from work upon written request from the City Administrator, such request stating reasons for removal.
- 16.2 GROTA shall designate a Project Manager qualified and responsible employee to supervise the operation of GROTA's staff for the entire Agreement period. The individual shall be certified at a minimum as an Assessor II. The individual designated as such shall be available to the CITY for the entire Agreement. Should the Project Manager be reassigned, that person shall be replaced by an equally qualified individual, subject to review and approval of the CITY.
- 16.3 The designated **Project Manager** for the CITY will be Michael L. Grotta. The Project Manager shall report to and be accountable to the CITY'S City Administrator or his/her designee. The Project Manager shall meet with the City Administrator on a regular (monthly) basis to discuss the progress of the work and to review the data and the reports completed.

- 16.4 **Confidential.** GROTA shall ensure that employees maintain strict confidence regarding all privileged information received by reason of this Agreement.
- 16.5 GROTA shall comply with all the applicable provision of Federal and Wisconsin laws, rules and regulations regarding employment and shall further specifically comply with those sections related to Equal Employment Opportunity.
- 16.6 GROTA is expected to present a positive, professional image in both dress and conduct while interfacing with City staff and the public.
- 16.7 All assessment personnel shall carry proper photo identification to assure the public of their identity and purpose for gaining access to private property.
- 16.8 GROTA will provide and update the CITY with a listing of all personnel assigned. All personnel shall be approved and copies of each employee's certificate shall be supplied to the City Administrator within 30 days of assignment to the CITY.
- 16.9 GROTA has verbally confirmed that the two (2) former CITY employees in the assessment office, Darcie Beernink as a full-time certified assessment Technician and Rae Ann Schmitz as a full-time certified Assessor both will remain part of the GROTA team as staff members working primarily in the Sheboygan City assessment office.
- 17.0 **INSURANCE.** GROTA shall maintain insurance coverage to protect against claims, demands, actions and causes of action, arising from any act or omission of GROTA, his agents and employees in the execution of work. Certificates of Insurance by a company authorized to transact business in the State of Wisconsin shall be supplied to the CITY. Limits of liability shall not be less than:

Worker's Compensation - Statutory

Bodily Injury:

Per Person \$ 100,000
Per Occurrence \$ 300,000

Comprehensive Auto Liability Including: Non-Ownership Coverage:

Comprehensive general liability, including personal injury and blanket contractual liability in the amount of \$1,000,000 per occurrence, combined single limit.

Comprehensive auto liability, including property damage and non-ownership coverage in the amount of \$1,000,000 per occurrence, combined single limit.

- 18.0 INSURANCE - VALUABLE PAPER.** GROTA agrees to carry proper and sufficient insurance to cover loss of municipality's records withdrawn from municipality for appraiser's use as well as appraiser's records in process under this agreement that are in the possession of GROTA.
- 19.0 PUBLIC RELATIONS.** During the course of the revaluation GROTA shall carry on a suitable program of public information in a manner dictated by experience to be the most effective and productive and of such a nature in which to allow the CITY to actively participate. The CITY shall aid GROTA with a reasonable promotion of public information concerning the work under this agreement.
- 20.0 CITY ADMINISTRATOR TO BE INFORMED.** Appraiser shall make a reasonable explanation to the City Administrator or his/her designee throughout the revaluation in the use of procedures, standards, and records used for making property appraisals.
- 21.0 INFORMATION TO THE DEPARTMENT OF REVENUE.** GROTA shall complete and submit to the Supervisor of Equalization:
- 21.1** The Municipal Assessment Report when the revaluation is completed or upon completion of the assessment roll(s). If work is in progress on the second Monday in May, a tentative report shall be submitted on the status of the real estate and personal property existing as of January 1. The tentative report shall be submitted by the second Monday in June. The report shall provide the following information relating to real estate: increases in valuation due to annexations, new construction, property formerly exempt and now assessed, losses in value due to annexation, demolitions, and property becoming exempt and shifts in class. For personal property the report shall provide information on estimated values of all personal property by class. A completed final Municipal Assessment Report shall be filed at the end of the revaluation in addition to this tentative report. If reports were estimated, the final reports must be submitted to both the CITY and DOR within seven (7) days after

completion of the board of review.

- 21.2 A list showing the value of any buildings on leased land and whether they are assessed as real estate or personal property, as well as the use and occupancy of each. Such list shall be submitted to the CITY upon completion of the assessment roll(s).
- 22.0 **INDEMNITY.** GROTA shall indemnify, save, and hold harmless the CITY and all of its officers, agents, and employees, from any and all claims for losses, injuries, damages and liability to persons or property occasioned wholly or in part by the acts or omissions of GROTA, his agents, officers, employees, guests, patrons, or any person or persons admitted to said premises while said premises are used by or under the control of GROTA. Indemnity shall apply to situations or circumstances where current Wisconsin State Statutes may not fully make correction.
- 22.1 GROTA shall not have started work under this Agreement until GROTA has, or will have obtained all insurance required under this Agreement within 15 days after acceptance of this contract by both parties. A certificate of insurance shall accompany the signed Agreement and shall be filed with the City Clerk as proof of such insurance, which shall not be cancelled without thirty (30) days written notice to the insured and the CITY. All insurance premiums shall be the obligation of and shall be paid by GROTA.
- 22.2 GROTA shall maintain insurance coverage to protect against claims, demands, actions and causes of action arising from any act, error or omission of GROTA, their agents and employees in the execution of work. Further, GROTA shall be responsible for any and all of their agents while performing acts under the terms of this Agreement. Certificates of insurance by a company authorized to transact business in the State of Wisconsin shall be supplied to the CITY, listing the CITY as an additional insured.
- 23.0 **OWNERSHIP OF DATA.** All assessment files and records created and data collected by GROTA shall remain the property of the CITY. Records shall not be removed from CITY premises without the written permission of the CITY.
- 24.0 **LOSS OF RECORDS.** GROTA agrees to carry proper and sufficient insurance to cover loss of the CITY'S records, as well as GROTA's records in process under this Agreement that are in the possession of GROTA. GROTA shall not be responsible for loss of records accidentally destroyed by fire, theft, or Act of God while kept in office space supplied by the CITY.

25.0 ASSESSMENT RECORDS.

- 25.1 The CITY shall allow access by GROTA to City records including, but not limited to, prior assessment rolls, sewer and water layouts, building permits, tax records, building plans, records of special assessments, plats or any other maps and property files at no cost.
- 25.2 The CITY shall furnish the name and correct address of the owner and block and lot number size or other identifying description of each parcel to be appraised.
- 25.3 The CITY shall furnish the name and correct address, if know, to GROTA for notices to be sent for changes in assessed values.

26.0 COMPENSATION. Payments will be made based on the annual and revaluation work performed. GROTA will invoice the CITY as work is performed. Payments will be based on work performed and the annual payment schedule shown below:

\$290,000 - 2020.

\$290,000 - 2021.

\$290,000 - 2022.

- 26.1 **Compensation upon effort.** The compensation is based upon the effort required to complete the work under this agreement in an acceptable manner, and not upon the whole value or any part of the value of CITY.
- 26.2 **Method and terms of payment for this Agreement.** Payment for services rendered under the Agreement shall be on a monthly basis. The monthly statements shall reflect the percentage of work completed less ten percent (15%) retainage by the CITY. The prior year's retainage shall be paid on or before January 31 of the following year. (ie. 2020 retainage of \$43,500 would be paid by January 31, 2021)
- 26.3 All statements shall be submitted to the Director of Administration on the first day of each month for services performed the preceding month. After review and procuring any needed corrections therein, the Director of Administration shall endorse his/her approval and promptly pay such statements.
- 26.4 All compensation paid to GROTA shall be by check mailed to the address indicated in the Agreement.

27.0 CITY-WIDE REVALUATION:

Scope of Service and Price to be determined

27.1 In 2023 or future year, the CITY may choose, or be required to perform a City-wide revaluation to achieve uniform and equitable assessments and compliance with 70.05 of the Wisconsin Statutes.

27.2 Costs would be all inclusive, no additional charges for extra time, effort, additional parcels, annexation, office supplies, printing and mailing for the performance of the Agreement are included.

28.0 **BOND.** The awarding of this agreement is not contingent upon the proper filing of a 100% performance bond or letter of credit by GROTA.

28.1 As the CITY has not in past assessment service contracts required a performance bond, or bank letter of credit, and in consideration that progress billing, and a retainage of 15% held until the following year, and all work will have been completed in the first half of each year, Board of Review will have been adjourned sine die and subsequent appeals periods timed. **Note – for explanation purposes - essentially the BOR will have been completed by the end of July each year, at which time the current years assessment roll would be 100% finished, GROTA through progress billing would have only been compensated for 50.0% of the yearly total. The CITY would have more than adequate funds available should GROTA have not completed the required functions of the assessment office. Further protection such as a performance bond or letter of credit would never come into play as sufficient funds will have existed to correct any un-completed functions.**

29.0 **TURN OVER OF RECORDS.** Within 14 days of the final adjournment of the board of review, GROTA shall turn over to CITY:

- (a) all records prepared for the revaluation including, but not limited to property record cards, personal property forms, maps and any other schedules or forms; and
- (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 the performance of assessment work for CITY under Agreement to include aerial photos, maps, depth factor tables, copies of leases and copies of real estate transfer returns; and

- (d) If the CITY'S assessment system is computerized, at a minimum, provide that the software be able to create an exportable text file of the data. This text file shall then be left with CITY, along with a field definition file to describe the various data fields in the text file.

- 30.0 **INDEPENDENT CONTRACTOR.** GROTA is not permitted to assign, subcontract or transfer the work without the written permission of the CITY.
- 31.0 **CONFLICT OF INTEREST.** GROTA covenants that it has not public or private interest, and will not acquire directly or indirectly any interest that would conflict in any manner with the performance of its services. GROTA warrants that no part of the total Agreement amount proceed herein shall be paid directly or indirectly to any officer or employee of the CITY as wages, compensation, or gifts in exchange for acting as office, agent, employee, subcontractor, or consultant to GROTA in connection with any work contemplated or performed relative to this Agreement.
- 32.0 **GOVERNING LAWS.** This Agreement shall be interpreted under the laws of the State of Wisconsin, as it existed and was interpreted on the date of this Agreement.
- 33.0 **ENTIRE AGREEMENT.** This Agreement contains the complete and entire Agreement between the parties and may not be altered or amended except in writing, executed, making specific references to this Agreement, by a duly authorized officer of GROTA and by a duly authorized office of the CITY.
- 34.0 **SEVERABILITY.** If any provision of this Agreement shall be declared invalid or unenforceable, such invalidity or unenforceability shall not affect the whole Agreement, but the whole Agreement shall be construed as if not contained in the provision, and the rights and obligation of the parties shall be construed and enforce accordingly, provided same is not of a material nature and does not substantially affect the work performed or the cost.
- 35.0 **SOVEREIGN IMMUNITY.** The CITY is a governmental entity entitled to governmental immunity under law, including Section 893.80, Wis. Stats. Nothing contained herein shall waive the rights and immunities to which each party may be entitled under law, including all of the immunities, limitations and defenses under Section 893.80, Wis. Stats., or any subsequent amendments thereof, any federal law, common law or other applicable laws.

36.0 **NOTICES.** Whenever in the Agreement it shall be required or permitted that notice shall be given, such notices shall be forwarded by certified mail, return receipt requested, and addressed as follows:

To City:

City Clerk
City of Sheboygan
828 Center Ave.
Sheboygan, WI 53081

To GROTA APPRAISALS, LLC:

Grota Appraisals, LLC
N88 W16573 Main Street
Menomonee Falls, WI 53051

or to such other place as the parties may designate in writing. Notice given in accordance with these provisions shall be deemed given one day after deposited by the sender, postage prepaid, certified mail, return receipt requested.

IN WITNESS WHEREOF, the said parties have hereunto set their hands and seals this _____ day of _____, 2019.

GROTA APPRAISALS, LLC

BY: _____

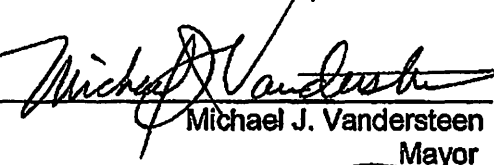


Michael L. Grota
Member, Grota Appraisals, LLC

BY: _____

CITY OF SHEBOYGAN, WISCONSIN

BY: _____



Michael J. Vandersteen
Mayor

ATTEST: _____



Meredith DeBruin
City Clerk

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Res. No. 17-21-22 by Alderpersons Mitchell and Filicky-Peneski.

REPORT PREPARED BY: Todd Wolf, City Administrator

REPORT DATE: June 8, 2021

MEETING DATE: June 14, 2021

FISCAL SUMMARY:

STATUTORY REFERENCE:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: 10115600-521900
10199029-810103

Wisconsin Statutes: §70.32
Municipal Code: N/A

BACKGROUND / ANALYSIS:

Since 2016, the City has contracted with Grota Appraisals to provide assessment services. The City of Sheboygan’s most recent completion of an actual real property revaluation occurred in 2006. In 2013, an interim market update revaluation was completed. Wisconsin Statute §70.32 obligates all municipalities to maintain compliance, within a margin of 10 percent above or below, of the Equalized to Assessed Ratio. In the event the municipality’s Equalized to Assessed Ratio reaches beyond the allowable 10 percent margin, either over or under, the municipality becomes non-compliant. If the municipality remains in non-compliance after four consecutive years, the Department of Revenue (DOR) notifies the municipality of its non-compliance status. The second notice of non-compliance is issued after the municipality reaches five consecutive years of non-compliance. The DOR orders a supervised assessment which is issued to the municipality after six consecutive years of non-compliance.

The process of the supervised assessment is noted below:

- Revaluation proposal, which includes interior and exterior inspections, is sent out for bid.
- Lowest bid is selected, and an additional 10 percent is added to the cost of the bid by the DOR.
- The DOR bills the municipality for the full cost of the revaluation, including the 10 percent markup.

STAFF COMMENTS:

According to the Department of Revenue, Sheboygan has been non-compliant since 2018 (see Wisconsin Department of Revenue Final Major Class Comparison). Grota Appraisals is estimating the City’s 2021 Equalized to Assessed Ratio to be 76.00 percent. As of 2021, the City has been non-compliant for five consecutive years.

This 2021 – 2026 revaluation program will occur over a period of five years, beginning in the latter half of 2021 and concluding in 2026. The City will be divided into five quadrants (see map). Annually, Grota Appraisals will complete a market update revaluation and fieldwork

which includes exterior inspections of 20 percent of city residential and commercial improved properties per quadrant.

This project was unanticipated in 2021. Funding for 2021 will be provided by the General Fund – Contingency.

ACTION REQUESTED:

Motion to recommend adoption of Res. No. 17-21-22.

ATTACHMENTS:

- I. Res. No. 17-21-22
- II. Grota Appraisals-2021-2026 Revaluation-Fieldwork Schedule-Map/Wisconsin Department of Revenue Final Major Class Comparison.

EQ ADMIN AREA 81 Green Bay
COUNTY 59 Sheboygan County
CITY 281 Sheboygan

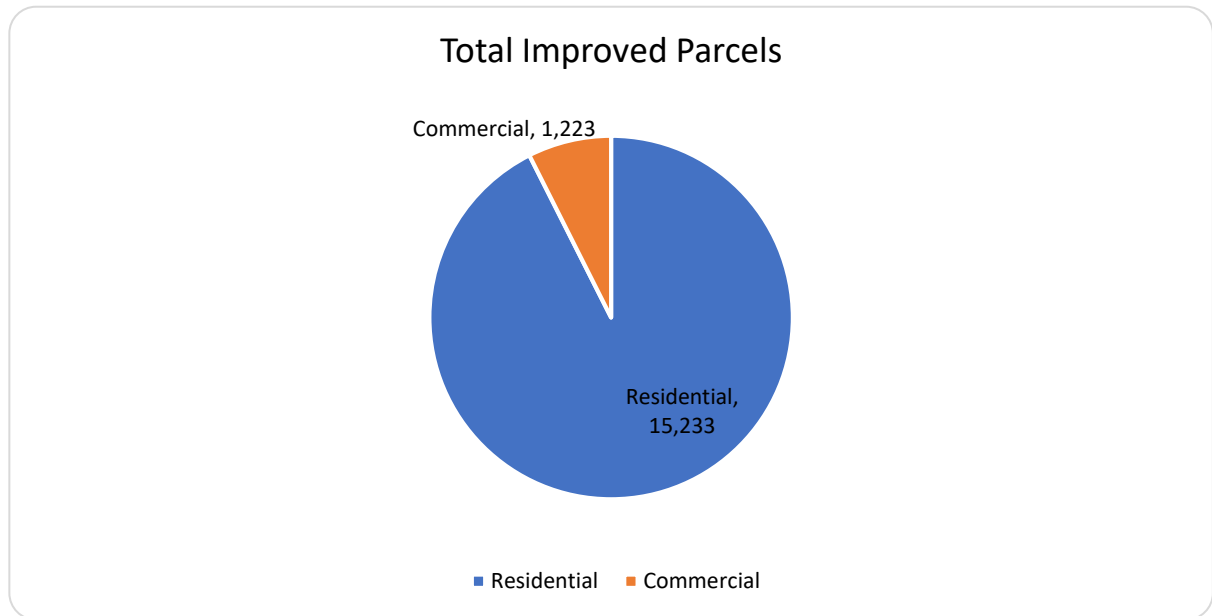
Equalized Value

Year	Property Class	Municipal Assessed Value	DOR Base Value	% of DOR Base Value	Ratio (%)	Major Class Municipal Compliance Status	Type Of Notice Issued
2020	Residential	1,546,367,100	2,055,458,700	66.70	75.23	NO	
	Commercial	863,122,800	947,695,400	30.75	91.08	YES	
	Agricultural	40,900	46,400	0.00	88.15		
	Sum Of 5, 5M, 6, 7	3,175,300	2,980,100	0.10	106.55		
	Personal	66,418,060	75,415,100	2.45	88.07		
	Total	2,479,124,160	3,081,595,700	100.00	80.45	NO	
2019	Residential	1,540,520,600	1,878,132,500	67.51	82.02	NO	
	Commercial	802,677,700	831,903,800	29.90	96.49	YES	
	Agricultural	40,300	44,500	0.00	90.56		
	Sum Of 5, 5M, 6, 7	3,175,300	2,970,600	0.11	106.89		
	Personal	62,331,210	68,897,100	2.48	90.47		
	Total	2,408,745,110	2,781,948,500	100.00	86.58	NO	
2018	Residential	1,535,706,700	1,766,348,000	67.49	86.94	NO	
	Commercial	768,527,600	784,381,100	29.97	97.98	YES	
	Agricultural	43,300	43,300	0.00	100.00		
	Sum Of 5, 5M, 6, 7	3,175,300	2,287,600	0.09	138.80		
	Personal	64,269,520	64,269,600	2.46	100.00		
	Total	2,371,722,420	2,617,329,600	100.00	90.62	NO	
2017	Residential	1,524,637,700	1,624,918,900	66.70	93.83	YES	
	Commercial	745,819,300	739,948,100	30.37	100.79	YES	
	Agricultural	41,600	41,500	0.00	100.24		
	Sum Of 5, 5M, 6, 7	2,499,500	165,200	0.01	1513.01		
	Personal	71,098,200	71,098,200	2.92	100.00		
	Total	2,344,096,300	2,436,171,900	100.00	96.22	YES	
2016	Residential	1,521,114,200	1,528,935,600	67.38	99.49	YES	
	Commercial	671,761,200	667,996,800	29.44	100.56	YES	
	Agricultural	41,100	41,000	0.00	100.24		
	Sum Of 5, 5M, 6, 7	100	2,400	0.00	4.17		
	Personal	72,190,120	72,190,100	3.18	100.00		
	Total	2,265,106,720	2,269,165,900	100.00	99.82	YES	
2015	Residential	1,520,317,600	1,526,294,400	68.42	99.61	YES	
	Commercial	632,164,300	633,720,600	28.41	99.75	YES	
	Agricultural	40,500	40,400	0.00	100.25		
	Sum Of 5, 5M, 6, 7	100	2,400	0.00	4.17		
	Personal	68,416,840	70,598,200	3.16	96.91		
	Total	2,220,939,340	2,230,656,000	100.00	99.56	YES	
2014	Residential	1,523,132,000	1,573,151,800	68.40	96.82	YES	
	Commercial	633,126,800	654,006,900	28.44	96.81	YES	
	Agricultural	40,700	39,800	0.00	102.26		
	Sum Of 5, 5M, 6, 7	100	2,400	0.00	4.17		
	Personal	72,803,140	72,803,100	3.17	100.00		
	Total	2,229,102,740	2,300,004,000	100.00	96.92	YES	

City of Sheboygan Revaluation 2021 - 2025

- Assessor's office will perform an exterior and market revaluation of all the parcels within the City
- Work will begin 2021 to finish in 2025
- Total number of commercial and residential improved parcels is 16,456
- 20% of 16,456 (total number of parcels) = 3,291 parcels done each year from 2021 - 2025

District	Res Imp	Mer Imp	Imp
0	1,310	19	1,329
1	762	261	1,023
2	1,090	206	1,296
3	2,176	115	2,291
4	3,564	216	3,780
5	1,065	128	1,193
6	3,376	187	3,563
7	1,890	91	1,981
TOTALS	15,233	1,223	16,456



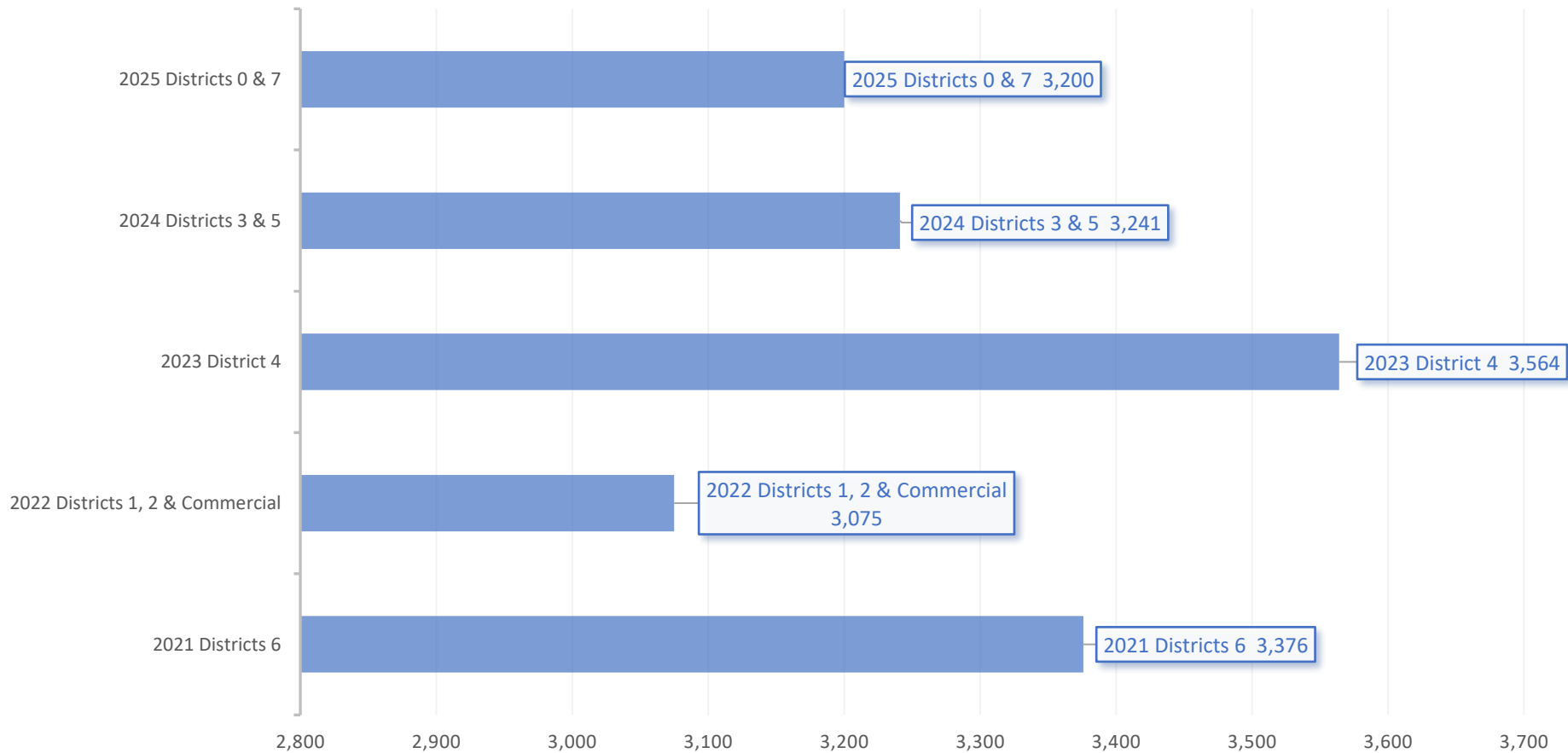
Total Improved Parcels

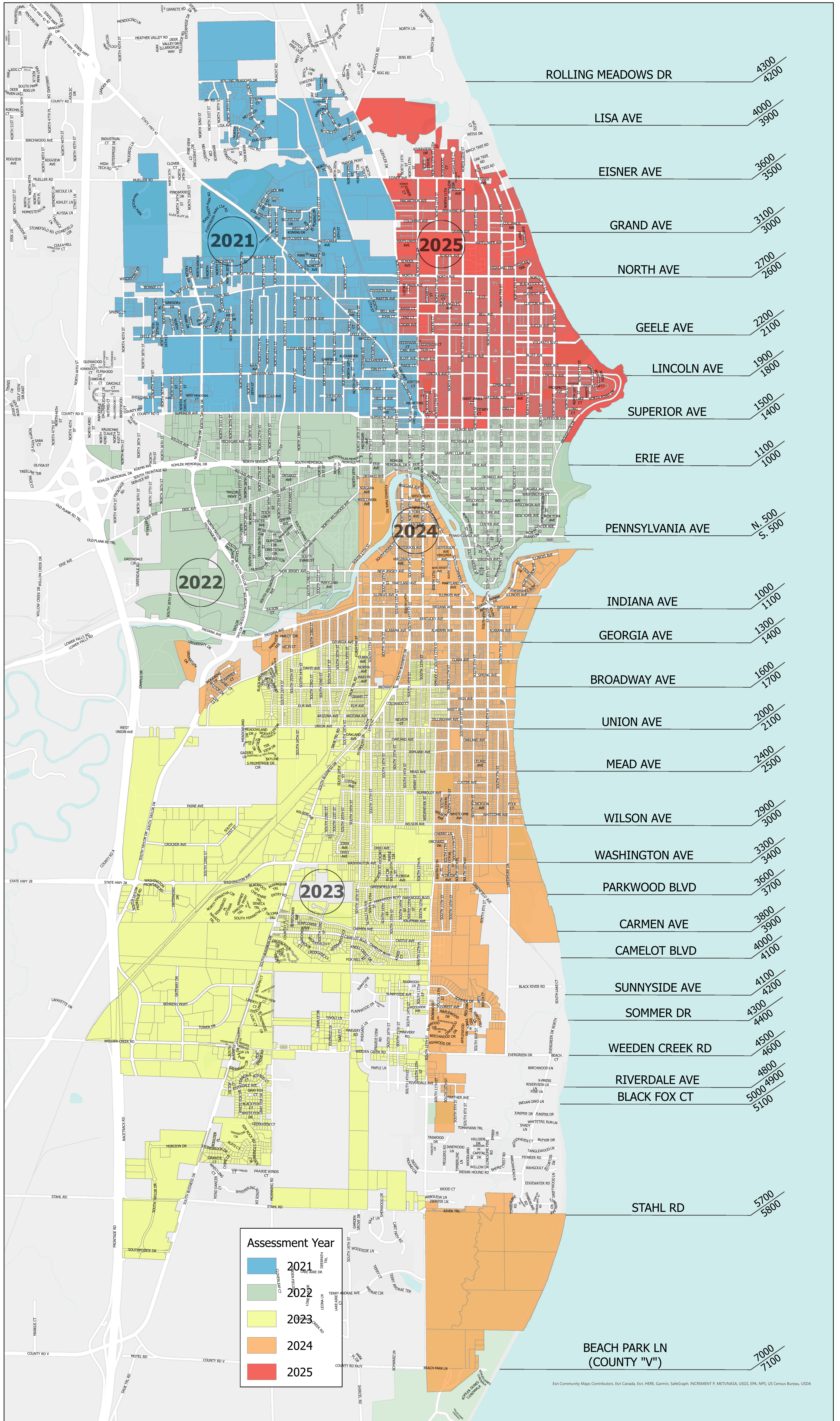
Residential	15,233
Commercial	1,223
Total	16,456

Fieldwork Schedule

2021 Districts 6	3,376
2022 Districts 1, 2 & Commercial	3,075
2023 District 4	3,564
2024 Districts 3 & 5	3,241
2025 Districts 0 & 7	3,200
	<hr/>
	16,456

FIELDWORK SCHEDULE





Assessment Year	
■	2021
■	2022
■	2023
■	2024
■	2025

III

4.3

Res. No. 18 - 21 - 22. By Alderpersons Mitchell and Filicky-Peneski.
June 7, 2021.

A RESOLUTION authorizing the Director of Planning & Development to accept the Proposal for Environmental Services - Wetland Delineation at Parcels 59281-628961 and 52981-657937 from Stantec Consulting Services Inc.

RESOLVED: That the Director of Planning & Development is hereby authorized and directed to accept the attached Proposal for Environmental Services - Wetland Delineation from Stantec Consulting Services Inc.

BE IT FURTHER RESOLVED: That the appropriate City officials are authorized to draw funds, not to exceed \$4,150, from Account No. 25061100-521900 for the Proposal for Environmental Services - Wetland Delineation from Stantec Consulting Services Inc.

FAP

Robert Filicky-Peneski

Gra

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor



Stantec Consulting Services Inc.
12075 Corporate Parkway Suite 200, Mequon WI 53092-2649

May 28, 2021

Attention: Mr. Chad Pelishek
City of Sheboygan, Director of Planning & Development
828 Center Avenue, Suite 208
Sheboygan, WI 53081

Reference: Proposal for Environmental Services – Wetland Delineation Parcels 59281-628961 & 59281657937 City of Sheboygan, Sheboygan County, Wisconsin

Dear Mr. Pelishek,

Stantec Consulting Services Inc. (Stantec) is pleased to present this proposal for environmental services at the above-referenced project site. The study area includes a portion of Parcel 59281-628961 and all of Parcel 59281657937, for a total of 4.5 acres located in Section 9, T15N – R23E in the City of Sheboygan, Wisconsin. This proposal includes the Scope of Services, Cost Estimate, Assumptions, Project Schedule, Extra Services, and Terms and Conditions. Stantec will initiate this project upon receipt of an executed Agreement.

PROJECT UNDERSTANDING

Stantec understands that you are requesting a wetland delineation for specific areas proposed for development within a residential neighborhood. The study area is identified on the enclosed Site Map.

SCOPE OF SERVICES

Wetland Delineation

- The wetland determination and delineation will be completed using the U.S. Army Corps of Engineers (USACE) 1987 *Wetland Delineation Manual*, applicable Regional Supplements to the Corps of Engineers Wetland Delineation Manual, and subsequent guidance documents (USACE & WDNR, 2015).
- Stantec will obtain and review available resources to assist in the determination and delineation such as US Geologic Survey (USGS) topographic map, local elevation/contour data where available, Natural Resources Conservation Service (NRCS) soil survey and list of hydric soils, Wisconsin Wetland Inventory (WWI) mapping, and aerial photography.
- This proposal assumes that a routine level delineation will be sufficient at this site, as is the case with most wetland delineations. Problem Areas, Atypical Situations, and Comprehensive Methods (as defined in the 1987 manual) often require additional and more detailed information gathering, field sampling and/or reporting. Stantec will contact the Client immediately if the use of these methods is required, which may involve extra services and a higher fee.
- The wetland boundary will be marked with flagging. Stantec will locate the wetland boundary with a hand held Trimble GPS capable of sub-meter accuracy. This level of GPS survey is valuable for planning purposes but does not constitute a certified survey. Stantec will produce a map illustrating the location of the wetland boundary on a recent aerial photograph.

Reference: Proposal for Environmental Services – Wetland Delineation Parcels 59281-628961 & 59281657937 City of Sheboygan, Sheboygan County, Wisconsin

- The wetland delineation methods and results will be documented in a standard wetland delineation report. The report will contain written descriptions of the site and wetlands, surface water features, delineation methods, appropriate figures, completed survey of the wetland boundary, and USACE wetland delineation data sheets.
- Please note that delineations may require WDNR review and concurrence depending on project permitting needs. The WDNR charges a review fee of \$300 per 20 acres of land with a review turn-around time of no more than 60 days. The WDNR review fee and any Stantec fees associated with coordinating the review are not included within the cost estimate of this proposal.

IMPORTANT: The information provided by Stantec regarding wetland boundaries is a scientific-based analysis of the wetland and upland conditions present on a site at the time of the fieldwork. The delineation will be performed by experienced and qualified professionals using standard practices and sound professional judgment. The ultimate decision on wetland boundaries rests with the USACE and, in some cases, the WDNR or a local unit of government. As a result, there may be adjustments to boundaries based upon review by a regulatory agency. An agency determination can vary from time to time depending on various factors including, but not limited to, the agency representative completing the review, the timeliness of the agency review, recent precipitation patterns, and season of the year. In addition, the physical characteristics of the site can change over time, depending on the weather, vegetation patterns, drainage, activities on adjacent parcels, or other events. Any of these factors can change the nature and extent of wetlands on the site.

ASSUMPTIONS

Together with the description of proposed tasks set forth in the Scope of Services, above, the following assumptions define the parameters on which the proposed scope and cost for this project are based:

- The Client shall review the included Study Area map and confirm that the correct area to be investigated has been identified. The Client will inform Stantec if anyone needs to be contacted prior to entering the property for completion of field work.
- This Scope of Services does not include meeting with or obtaining jurisdictional concurrence (or other determinations) from the appropriate regulatory agencies. Regulatory coordination and/or requests for additional information beyond that included in our standard wetland report will be completed as authorized by the Client on a time and materials basis as an Extra Service (see below).
- Stantec recommends the Client obtain an opinion and authority from regulating government agencies before proceeding with any development or utilization of the property. If the Client proceeds to change, modify or utilize the property in question without obtaining authorization from the regulating governmental agency, it will be done at the Client's own risk and Stantec will not be responsible or liable for any resulting damages.

COST ESTIMATE

Stantec will complete the tasks outlined in the Scope of Services for a **lump sum fee of \$4,150**, which includes reimbursable expenses (mileage, copying charges, etc). Stantec will complete other tasks, extra services, and/or attend meetings in addition to the outlined scope of services and assumptions, as authorized by the Client, on a time and materials basis at the hourly billing and expense rates in the attached rate sheet. If there are changes to the scope of services that would cause the estimated fees to be exceeded, Stantec will contact the Client for approval to proceed. Stantec will furnish Extra Services upon request and under separate terms as described below.

Reference: Proposal for Environmental Services – Wetland Delineation Parcels 59281-628961 & 59281657937 City of Sheboygan, Sheboygan County, Wisconsin

PROJECT SCHEDULE

Stantec will initiate this project following acceptance and receipt of a signed agreement. Fieldwork schedules are dependent upon site access and weather conditions. A Stantec representative will contact you to coordinate and schedule a time to proceed with the fieldwork, if desired. We will continue to work closely with you and project team members to prepare the deliverables in a timely manner and will work to meet your project's schedule.

EXTRA SERVICES

Extra Services are those services that are not part of the base Scope of Services provided above but could potentially be needed for a project of this type. Extra Services may include, but are not limited to the following:

- Fieldwork beyond that identified in the Scope of Services
- Submitting final wetland delineation report or wetland related permit requests to appropriate regulatory agencies
- Assisting with WDNR wetland confirmation and concurrence review
- Collecting and/or providing additional information requested by regulatory agencies
- Project team and regulatory agency meetings/coordination beyond that identified in the Scope of Services
- Permit applications beyond those identified in the Scope of Services
- Expert witness testimony

PAYMENT TERMS & CONDITIONS

Payment for services and expenses will be due immediately upon receipt of invoices. Final reports will be withheld until all payments are made in full. Invoices for the services performed will be submitted either upon completion of such services or on a monthly basis. Refer to the attached Agreement for additional terms and conditions.

Please remit payments for invoices to:

**Stantec Consulting Services Inc. (SCSI)
13980 Collections Center Drive
Chicago, IL 60693**

The above-stated fee and specified hourly rates proposed for this scope of services are valid for 30 days from the date of this proposal and are subject to annual adjustments. Upon review and acceptance of the proposal and attached Terms and Conditions, ***please send executed Agreement to:***

**Attn: Sarah Majerus
Stantec Consulting Services Inc.
12075 Corporate Parkway, Suite 300
Mequon, WI 53092**



May 28, 2021
Mr. Chad Pelishek
Page 4 of 5

Reference: Proposal for Environmental Services – Wetland Delineation Parcels 59281-628961 & 59281657937 City of Sheboygan, Sheboygan County, Wisconsin

If you have any questions, or require any additional information, please contact me (contact information provided below). We look forward to working with you on this project.

Regards,

Stantec Consulting Services Inc.

A handwritten signature in blue ink, appearing to read "Sarah Majerus".

Sarah Majerus
Environmental Scientist
Phone: 920-627-3183
Sarah.Majerus@stantec.com

Attachment: Site Map, Agreement, Professional Services Terms & Conditions, Rate Sheet



May 28, 2021
Mr. Chad Pelishek
Page 5 of 5

Reference: Proposal for Environmental Services – Wetland Delineation Parcels 59281-628961 & 59281657937 City of Sheboygan, Sheboygan County, Wisconsin

AGREEMENT

The attached Professional Services Terms and Conditions and above-referenced Proposal are agreed upon:

Consultant: *Brian Lennie* Date: 5/28/2021

Brian Lennie, Senior Scientist/Associate
Stantec Consulting Services Inc.
12075 Corporate Parkway, Suite 300
Mequon, WI 53092

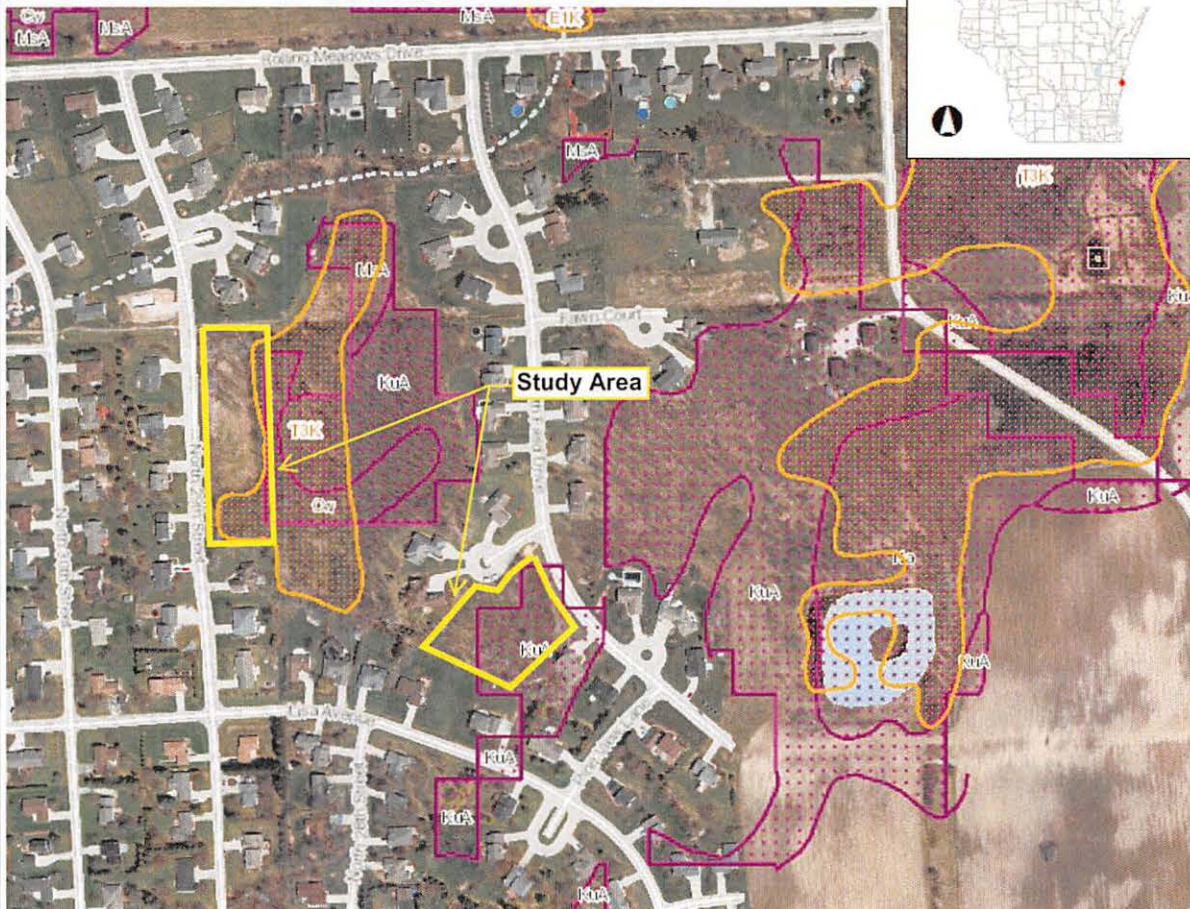
Client: _____ Date: _____

Client Name (Printed): _____

Client Address: _____



Site Map - City of Sheboygan Wetlands



Legend

- ◆ Wetland Identifications and Confirmations
- Wetland Class Points
 - Dammed pond
 - Excavated pond
 - Filled excavated pond
 - Filled/draind wetland
 - Wetland too small to delineate
- ◆ Filled Points
- Wetland Class Areas
 - Wetland
 - Upland
- ◆ Filled Areas
- Wetland Class Points
 - Dammed pond
 - Excavated pond
 - Filled excavated pond
 - Filled/draind wetland
 - Wetland too small to delineate
- ◆ Filled Points
- Wetland Class Areas
 - Wetland
 - Upland
- ◆ Filled Areas
- NRCS Wetspots
- Maximum Extent Wetland Indicators
- Municipality
- State Boundaries
- County Boundaries
- Major Roads
 - Interstate Highway
 - State Highway
 - US Highway
- County and Local Roads

Notes



NAD_1983_HARN_Wisconsin_TM

1: 3,960

DISCLAIMER: The information shown on these maps has been obtained from various sources, and are of varying age, reliability and resolution. These maps are not intended to be used for navigation, nor are these maps an authoritative source of information about legal land ownership or public access. No warranty, expressed or implied, is made regarding accuracy, applicability for a particular use, completeness, or legality of the information depicted on this map. For more information, see the DNR Legal Notices web page: <http://dnr.wi.gov/legal/>



The following Terms and Conditions are attached to and form part of a proposal for services to be performed by Consultant and together, when the Client authorizes Consultant to proceed with the services, constitute the Agreement. Consultant means the Stantec entity issuing the Proposal.

DESCRIPTION OF WORK: Consultant shall render the services described in the Proposal (hereinafter called the "Services") to the Client.

DESCRIPTION OF CLIENT: The Client confirms and agrees that the Client has authority to enter into this Agreement on its own behalf and on behalf of all parties related to the Client who may have an interest in the Project.

TERMS AND CONDITIONS: No terms, conditions, understandings, or agreements purporting to modify or vary these Terms and Conditions shall be binding unless hereafter made in writing and signed by the Client and Consultant. In the event of any conflict between the Proposal and these Terms and Conditions, these Terms and Conditions shall take precedence. This Agreement supercedes all previous agreements, arrangements or understandings between the parties whether written or oral in connection with or incidental to the Project.

COMPENSATION: Payment is due to Consultant within 45 days of receipt of invoice. Failure to make any payment when due is a material breach of this Agreement and will entitle Consultant, at its option, to suspend or terminate this Agreement and the provision of the Services. Interest will accrue on accounts overdue at the lesser of 1.5 percent per month (18 percent per annum) or the maximum legal rate of interest. Unless otherwise noted, the fees in this agreement do not include any value added, sales, or other taxes that may be applied by Government on fees for services. Such taxes will be added to all invoices as required.

NOTICES: Each party shall designate a representative who is authorized to act on behalf of that party. All notices, consents, and approvals required to be given hereunder shall be in writing and shall be given to the representatives of each party.

TERMINATION: Either party may terminate the Agreement without cause upon thirty (30) days notice in writing. If either party breaches the Agreement and fails to remedy such breach within seven (7) days of notice to do so by the non-defaulting party, the non-defaulting party may immediately terminate the Agreement. Non-payment by the Client of Consultant's invoices within 45 days of Consultant rendering same is agreed to constitute a material breach and, upon written notice as prescribed above, the duties, obligations and responsibilities of Consultant are terminated. On termination by either party, the Client shall forthwith pay Consultant all fees and charges for the Services provided to the effective date of termination.

ENVIRONMENTAL: Except as specifically described in this Agreement, Consultant's field investigation, laboratory testing and engineering recommendations will not address or evaluate pollution of soil or pollution of groundwater.

PROFESSIONAL RESPONSIBILITY: In performing the Services, Consultant will provide and exercise the standard of care, skill and diligence required by customarily accepted professional practices normally provided in the performance of the Services at the time and the location in which the Services were performed.

LIMITATION OF LIABILITY: It is agreed that the total amount of all claims the CLIENT may have against Consultant under this Agreement, including but not limited to claims for negligence, negligent misrepresentation and breach of contract, shall be strictly limited to \$50,000. No claim may be brought against Consultant in contract or tort more than two (2) years after the cause of action arose. As the CLIENT's sole and exclusive remedy under this AGREEMENT any claim, demand or suit shall be directed and/or asserted only against Consultant and not against any of Consultant's employees, officers or directors.

Neither the CLIENT nor Consultant shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected to this AGREEMENT or the performance of the services on this PROJECT. This mutual waiver includes, but is not limited to, damages related to loss of use, loss of profits, loss of income, unrealized energy savings, diminution of property value or loss of reimbursement or credits from governmental or other agencies.

DOCUMENTS: All of the documents prepared by or on behalf of Consultant in connection with the Project are instruments of service for the execution of the Project. Consultant retains the property and copyright in these documents, whether the Project is executed or not. These documents may not be used for any other purpose without the prior written consent of Consultant.

Consultant expressly consents to any documents produced by Consultant in relation to the Services being submitted to a governmental agency for any purpose related to the Project.

Consultant cannot guarantee the authenticity, integrity or completeness of data files supplied in electronic format ("Electronic Files"). Electronic files will not contain stamps or seals, remain the property of Consultant and are not to be used for any purpose other than that for which they were transmitted.

FIELD SERVICES: Consultant shall not be responsible for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with work on the Project, and shall not be responsible for any contractor's failure to carry out the work in accordance with the contract documents. Consultant shall not be responsible for the acts or omissions of any contractor, subcontractor, any of their agents or employees, or any other persons performing any of the work in connection with the Project. Consultant shall not be the prime contractor or similar under any occupational health and safety legislation.

GOVERNING LAW/COMPLIANCE WITH LAWS: The Agreement shall be governed, construed and enforced in accordance with the laws of the jurisdiction in which the majority of the Services are performed. Consultant shall observe and comply with all applicable laws, continue to provide equal employment opportunity to all qualified persons, and to recruit, hire, train, promote and compensate persons in all jobs without regard to race, color, religion, sex, age, disability or national origin or any other basis prohibited by applicable laws.

DISPUTE RESOLUTION: If requested in writing by either the Client or Consultant, the Client and Consultant shall attempt to resolve any dispute between them arising out of or in connection with this Agreement by entering into structured non-binding negotiations with the



assistance of a mediator on a without prejudice basis. The mediator shall be appointed by agreement of the parties. The Parties agree that any actions under this Agreement will be brought in the appropriate court in the jurisdiction of the Governing Law, or elsewhere by mutual agreement. Nothing herein however prevents Consultant from any exercising statutory lien rights or remedies in accordance with legislation where the project site is located.

ASSIGNMENT: The Client shall not, without the prior written consent of Consultant, assign the benefit or in any way transfer the obligations under these Terms and Conditions or any part hereof.

SEVERABILITY: If any term, condition or covenant of the Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions of the Agreement shall be binding on the Client and Consultant.

FORCE MAJEURE: Any default in the performance of this Agreement caused by any of the following events and without fault or negligence on the part of the defaulting party shall not constitute a breach of contract: ~~labor strikes, riots, war, acts of governmental authorities, unusually severe weather conditions or other natural catastrophe, disease, epidemic or pandemic, or any other cause beyond the reasonable control or contemplation of either party.~~ Nothing herein relieves the Client of its obligation to pay Consultant for services rendered.

COVID-19: The parties acknowledge the ongoing COVID-19 pandemic and agree that the fee and schedule in the proposal is based on what is currently understood. Where conditions change, the parties may have further discussions to manage and mitigate the impact of this evolving situation on the Project.

CONTRA PROFERENTEM: The parties agree that in the event this Agreement is subject to interpretation or construction by a third party, such third party shall not construe this Agreement or any part of it against either party as the drafter of this Agreement.

OPEN RECORDS: Both parties understand that Client is bound by the Wisconsin Public Records Law and, as such, this Agreement is subject to that law. Consultant acknowledges that it is obligated to assist the City in retaining and producing records that are subject to the Wisconsin Public Records Law, and that the failure to do so shall constitute a material breach of the Agreement, and that Consultant must indemnify and hold Client harmless from liability under that law. Except as otherwise authorized, those records shall be maintained for a period of 7 years after receipt of final payment under this Agreement.



ATTACHMENT – STANDARD RATE TABLE

BC1937_2021-1

HOURLY RATES

Stantec Billing Level	2021 Hourly Rate*
3	\$95
4	\$107
5	\$115
6	\$119
7	\$127
8	\$131
9	\$141
10	\$147
11	\$160
12	\$165
13	\$174
14	\$180
15	\$199
16	\$228
17	\$238
18	\$241
19	\$249
20	\$260
21	\$270

*Rates subject to annual increase.

OTHER EXPENSES / MATERIALS

Stantec's standard mark-up on expenses is 10%. Unless prescribed differently within the proposal or other contract paperwork, this mark-up is used in all areas as indicated below:

- **Sub-Consultants**
- **Subcontracted Commodity Services**
e.g., analytical laboratory services, drilling contractors, etc.
- **Meals**
May be billed at cost or daily per diem.
- **Lodging**
- **Mileage**
Stantec uses the U.S. Internal Revenue Service standard mileage rate.
- **External Equipment and Supplies.**
e.g., delivery charges, outside copying/reproduction, leased/rented field equipment, etc.

Company-owned equipment will be billed on unit rate basis (e.g., daily; weekly); the expense markup does not apply to these rates. A separate Stantec Equipment Rate Schedule* is available upon request. If applicable, per diem rates will be those set by the U.S. General Services Administration (<https://www.gsa.gov>), unless prescribed differently in the proposal or contract terms and conditions.

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL CONSIDERATION

ITEM DESCRIPTION: Res. No. 18-21-22 authorizing the Director of Planning and Development to accept the proposal for Environmental Services- Wetland Delineation at Parcels 59281-628961 and 59281-657937 from Stantec Consulting Services.

REPORT PREPARED BY: Chad Pelishek, Director of Planning and Development

REPORT DATE: June 9, 2021 **MEETING DATE:** June 14, 2021

FISCAL SUMMARY:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A
Budgeted Revenue: N/A

STATUTORY REFERENCE:

Wisconsin N/A
Statutes:
Municipal Code: N/A

BACKGROUND / ANALYSIS:

As part of the follow-up work related to the Affordable Housing Market Study and an inventory of the city owned properties, city staff has identified an area of the Northfields Subdivision that may be able to developed further into single family homes. Research was conducted as to why the area was never platted and no documentation was found. The City is interested in hiring Stantec to complete a wetland delineation to determine how many single-family lots may be able to be sold for single family housing.

STAFF COMMENTS:

The location of the area where the work will occur is shown below:



ACTION REQUESTED:

Motion to recommend the Common Council approve the Resolution authorizing the Director of Planning and Development to accept the proposal for Environmental Services- Wetland Delineation at Parcels 59281-628961 and 59281-657937 from Stantec Consulting Services.

ATTACHMENTS:

- I. Res. No. 18-21-22

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL CONSIDERATION

ITEM DESCRIPTION: Res. No. 19-21-22, A Resolution approving the Tax Increment Financing (TIF) Policy of the City of Sheboygan

REPORT PREPARED BY: Chad Pelishek, Director of Planning and Development

REPORT DATE: June 10, 2021 **MEETING DATE:** June 14, 2021

FISCAL SUMMARY:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A
Budgeted Revenue: N/A

STATUTORY REFERENCE:

Wisconsin N/A
Statutes:
Municipal Code: N/A

BACKGROUND / ANALYSIS:

The City of Sheboygan has not had a TIF policy in the past that outlines how TIF incentives as provided on project. Based on research by the Development Intern and examples obtained from other communities, this TIF policy was generated. Section 1 of the policy outlines the City's TIF Goals.

The policy is written such that the City would provide TIF incentives provided these provide renewable energy and stormwater management best practices that are unique to the development.

The policy also lays out the application and approval process. The policy requires a \$1,000 TIF review fee to cover staff time with reviewing the application and hiring of any outside consultants to provide guidance on the proposal.

The policy also includes an application for information the City needs in making a determination on the request. Lastly the policy provides that if the developer is requesting a site-specific TIF the costs to create or amend the existing plan shall be paid for by the developer.

STAFF COMMENTS:

Staff believe the policy will clarify what the city expects and is willing to consider. The draft policy was reviewed multiple times by the city development team including the Director of Planning and Development, the City Administrator, the City Attorney, the Director of Public Works and the Finance Director. City staff recommends approval.

ACTION REQUESTED:

Motion to recommend the Common Council approve Res. No. 19-21-22 the Resolution approving the Tax Increment Financing (TIF) Policy of the City of Sheboygan.

ATTACHMENTS:

- I. Res. No. 19-21-22

III

44

Res. No. 19-21-22. By Alderpersons Mitchell and Filicky-Peneski.
June 7, 2021.

A RESOLUTION approving the Tax Increment Financing (TIF) Policy of the City of Sheboygan.

RESOLVED: That the Common Council hereby approves the Tax Increment Financing (TIF) Policy, a copy of which is attached hereto.

Robert Filicky-Peneski

Grant Penick

FP

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____, _____, City Clerk

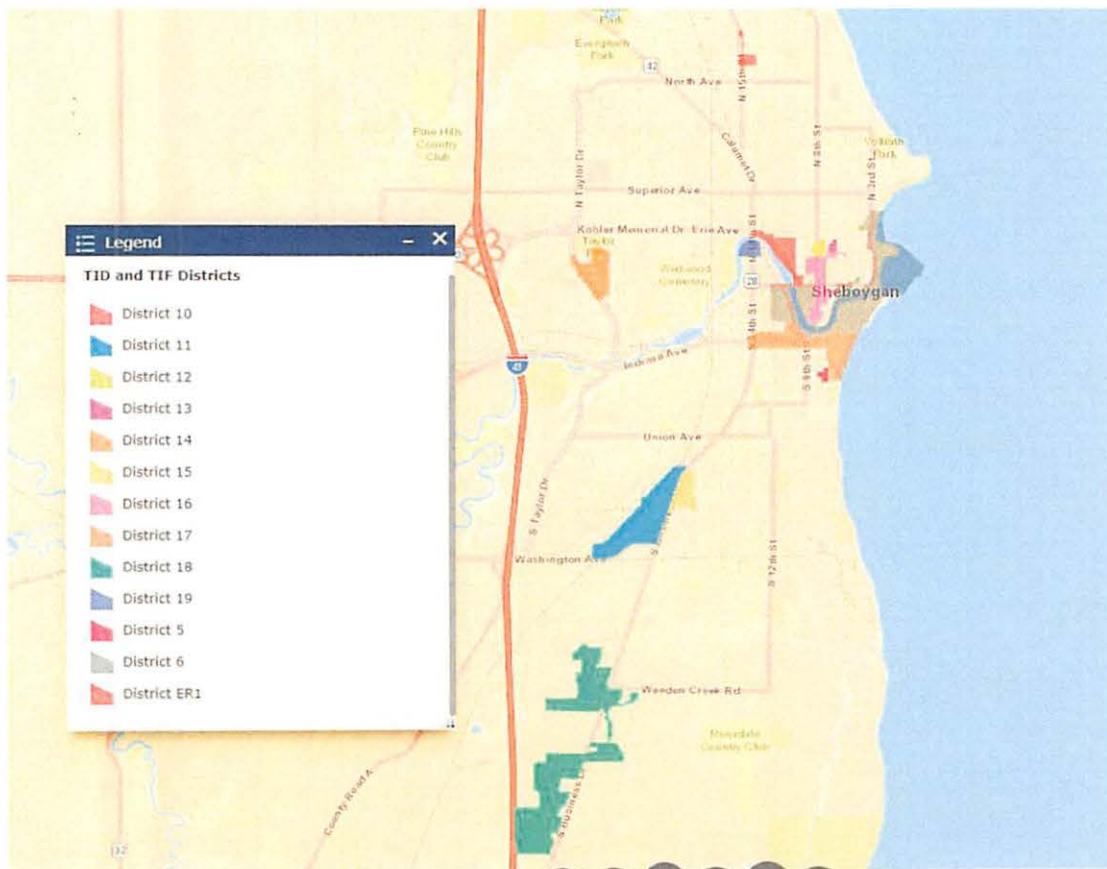
Approved _____ 20____, _____, Mayor

City of Sheboygan, Wisconsin Tax Increment Financing (TIF) Policy

Adopted June __, 2021



Sheboygan Tax Increment Financing Districts (TIDs)



Introduction

Tax Incremental Financing is a financing tool where cities can use the increased property tax revenue from new development or redevelopment in an area (called a TIF District or TID) in order to pay for public infrastructure projects or economic development projects in the TID. TIF works by temporarily capturing a portion of property tax revenues collected in the TID to pay for eligible project costs as described in the TID project plan. When project costs have been repaid through tax increments, the TID closes and the total value of properties in the TID are added to the tax base of the city, county, and school district. TIF is the main economic development tool available to Wisconsin cities.

Financial assistance from the City of Sheboygan TIF program for private development or redevelopment projects shall be evaluated according to Wisconsin law and this policy. Variations from this policy may be considered for projects that provide extraordinary benefits to the community in terms of tax base, job creation or retention, improvements to public infrastructure, or other advantages to the Sheboygan economy.

The City of Sheboygan shall evaluate all requests for TIF assistance using the “but for” standard and utilizing a financial gap analysis. Each project must demonstrate that “but for” a TIF, the project would not be financially feasible. The financial gap analysis should demonstrate the minimum amount of TIF assistance needed as gap financing to make the project financially feasible.

The Common Council in its sole authority may approve or disapprove any TIF requests as it deems appropriate. The goals, guidelines, and descriptions below should not be seen as anything but goals and guidelines and do not bind the Common Council in any way to approve or deny an individual request. Additionally, approval or disapproval of any TIF request does not establish precedent obligating the Common Council to approve or disapprove any future TIF requests.

Section 1: TIF Goals

1. Growing the property tax base.
2. Fostering the creation and retention of quality jobs for individuals of all backgrounds and abilities.
3. Redeveloping blighted areas that are obsolete or detrimental to public health and wellbeing.
4. Promoting infill development and redevelopment that can achieve highest and best use of land.
5. Remediating contaminated brownfield sites.
6. Incentivizing the development of a range of workforce housing options that can close the housing affordability gap.
7. Mitigating climate change and adapting to our changing environment.
8. Funding public improvements that enhance livability, improve the City's infrastructure, enhance the urban greenway, improve multi-modal transportation options and access to employment areas, enrich aesthetics of key areas and corridors within the City through the use of streetscaping and art amenities, and boost the stormwater management capabilities.
9. Leveling the playing field for sites that are challenging to develop due to extremely poor soil quality.
10. Implementing adopted City plans and policies, particularly the City's Comprehensive plan, Master plan and Neighborhood plans.
11. Ensuring that sufficient increment is available to fund public infrastructure projects as described in TID project plans.

Section 2: TIF Policy Guidelines

1. Sheboygan will give preference to TIF assistance for projects that are occurring on sites that are already developed (redevelopment projects) over greenfield development projects which typically have lower costs.
2. All TIF considerations shall be consistent with approved TIF Project Plan(s) (see Section 3).
3. If Sheboygan provides TIF assistance to developers, it will do so primarily through developer-financed methods. Sheboygan may consider up-front TIF incentives on a case-by-case basis where gap financing is required.
4. Sheboygan will consider TIF requests only after determining that “but for” the TIF, the project would not be financially viable.
5. Sheboygan aims to minimize the percentage of increment applied to a development project. Generally, the City of Sheboygan does not approve increment financing for more than 15% of the project area’s total assessed value.
6. For development projects that will include competitive funding resources allocated by any state or federal agency, Sheboygan may evaluate TIF assistance with the standards of the state or federal funding source and seek to design incentives for job creation or retention. If economic incentives are offered, there will be a job maintenance and lookback provision requirement.
7. In special circumstances, Sheboygan may provide economic incentives for job creation or retention. If economic incentives are offered, there will be a job maintenance and lookback provision requirement.
8. Sheboygan will include lookback provisions on actual construction costs and TIF-eligible expenses for all TIF agreements.
9. Sheboygan may require heightened design standards for TIF projects.
10. Developers shall pay TIF creation costs from TID consultant for site-specific TIDs.
11. Developers shall make a good faith effort to work with local contractors on development phase of the project.

Section 3: TIF Project Types & Costs

The following project types may be TIF eligible if they meet the City's TIF Goals (Section 1):

1. Projects that are consistent with the approved TIF Projects Plans.
2. Redevelopment projects, including but not limited to office, research & development, medical uses, manufacturing, hospitality and leisure, housing, and mixed-use projects.

The following project costs may be TIF eligible if they meet the City's TIF Goals (Section 1):

1. Public infrastructure necessary for the proposed project.
2. Demolition of existing structures for development projects.
3. Remediation of soils that are contaminated or remediation of soils that are of poor quality for construction purposes.
4. Preservation and revitalization of historic buildings.
5. Structured parking that maximizes density on a site.
6. Extraordinary costs related to affordable housing development.
7. Whole building energy modeling (BEM) for new construction and building retrofits.
8. Renewable energy, including solar photovoltaics, geothermal, and wind energy.
9. Microgrid technology that can support renewable energy and energy reliability.
10. Green roofs that include gardens that can capture and retain stormwater.
11. Blue roofs that capture and store stormwater to mitigate runoff effects.
12. Under-parking water retention systems that capture and store stormwater to mitigate runoff effects.
13. Stormwater management best practices that are above the State mandate.
14. Purple pipe reclaimed water piping systems.
15. Site-specific public art projects.

The following project types are not TIF eligible

1. Developments that occur outside the TIF district.
2. Market rate housing on greenfield sites are not typically TIF eligible. Market rate housing projects will be evaluated on a case-by-case basis and may be considered for assistance to the degree they demonstrate a financial gap and promote the City's TIF goals articulated in Section 1.
3. Retail-only buildings on greenfield sites (retail stores, service-oriented retailers like daycares, etc.).
4. Buildings that are already constructed.
5. Developments that are exempt from the payment of property taxes.

The following project costs are not TIF eligible

1. Land costs that exceed market land costs.
2. Ordinary or typical development costs that are normally provided in the market for the type of land use that is being proposed or that are required to meet City or State requirements or codes. Examples could include (but are not limited to): 1) costs related to meeting code requirements; 2) costs related to meeting City stormwater management requirements.
3. Energy efficiency improvements (including high-efficiency windows or shadings, energy efficient appliances, LED lighting, enhanced insulation, etc.) within a building. These are expected in all TIF projects but they are not TIF-eligible costs.
4. City fees (impact, permits, park improvement, stormwater management, etc.).
5. TIF may not pay for infrastructure that is normally paid for by special assessments or other city charges.
6. Other costs that are deemed to be normal development costs.

Section 4: Application and Approval Process

1. **Pre-Application Meeting:** The developer shall meet with City staff to discuss the project in concept including the need for TIF financing, potential TIF eligible costs, project timeline, and economic benefits.
2. **Application and Review Fee:** If the developer wishes to proceed with a request for TIF financing they shall submit a TIF request letter and completed application form along with a TIF Review Fee of \$1,000 which will be used to cover the cost for staff and City consultants in reviewing the TIF request over the 3-5-month review process. The TIF Review Fee is non-refundable. Additional costs that arise during the application process will also be covered by the applicant. These costs would cover any outside legal assistance, outside financial assistance or other services. In submitting the TIF request form, the applicant is agreeing to cover these and any other additional costs. As part of the application, the developer shall submit a proforma for the project showing the total sources and uses of funds, anticipated project valuation, and projected rate of return.
3. **Staff Review and Recommendation:** The City's TIF team will review the request with assistance from the City's consultants (TIF Consultant, City Engineer, Financial Advisor, and City Attorney) and from the City Assessor as needed. Depending on the complexity of the project, the developer may be invited in for additional meetings with the City's TIF Project Management Team (PMT) or TIF staff.
4. **Common Council Conceptual Review:** The Common Council will meet to review the TIF request. The Common Council may meet with the developer in open session to ask questions regarding the request. The Common Council will then have the opportunity to meet in closed session, as appropriate, without the developer to discuss negotiations of the terms of the TIF agreement. If appropriate, the Common Council may take a vote in closed session and direct staff to start negotiating the developer's agreement for the project.

5. Common Council Conceptual Review: The Common Council will review the terms and direction and Finance Committee recommendation and take action on the conceptual approval of the terms of the TIF agreement.
6. Drafting of TIF Agreement: Following conceptual approval by the Common Council, staff will work with the City Attorney to draft the formal TIF agreement based on the terms and the direction of the Common Council.
7. TIF Agreement Approval: The TIF agreement shall be introduced at a Common Council meeting and referred to the Finance and Personal Committee. The Finance and Personal Committee will review the TIF agreement and make a recommendation to the Common Council who shall take action to approve or reject the agreement.
8. Lookback and Review of TIF-Eligible Costs: Following completion of the project, the developer shall submit the final action sources and uses (costs) for the project per the agreement. In addition, the developer shall provide documentation of the actual amount of TIF-eligible costs. The amount of the TIF incentive shall be limited to the actual amount of TIF-eligible costs.

Project Requirements

All developers requesting TIF assistance must demonstrate that:

1. The project is not financially feasible without the use of the requested TIF funding.
2. The TIF request complies with Wisconsin statutes and the TIF District Project Plan.

Project Evaluation Criteria

The following criteria will be used in evaluating requests for TIF assistance. Other factors may be considered as well on a project by project basis.

- Does the project conform to existing plans and zoning?
- How does the project increase and improve the City's tax base?
- What portion of the tax increment is applied to the project compared to total TIF district?
- What is the economic impact of the project including job creation and retention?

- Does the project support the City's affordable housing and sustainability goals?
- What impact would the project have on current City business?
- What are the qualifications of the developer and the development team?
- What level of private equity and financing is included in the project budget?
- Does the project rely on reasonable assumptions of real property value increases?
- Would the proposed project assist in achieving other policy goals established by the Common Council?

City of Sheboygan, Wisconsin

Tax Increment Financing (TIF) Request Application Form

Please complete and submit the following information to the Department of City Development for a more detailed review of the feasibility of your request for Tax Increment Financing (TIF) assistance.

Applicant Information

Name of Applicant: _____

Business Name and Address: _____

Primary Contact: _____

Phone Number: _____ Email Address: _____

Type of Business Entity: _____

Property Information

Address of the Proposed Project: _____

Parcel Number(s): _____

Currently, does the applicant own or lease the property? (Check one)

Owner Renter Neither

At project completion, will the applicant own, lease or convert the property to condo ownership? (Check one)

Own Lease Convert to Condo Ownership

At project completion, who will occupy (operate business on) the site? (Check one)

____ Owner ____ Renter ____ Both

If the applicant is the current or prospective tenant of the property, attach a description of the premises to be leased (legal description, floor plan, etc).

Evidence of Site Control

A. If the Applicant owns the project site, attach a copy of the applicant's deed. Also indicate: Mortgage Holder(s): _____

B. Total annual mortgage payment (principal & interest): \$ _____

C. Total outstanding balance of existing mortgage(s): \$ _____

A. Name, address, and phone numbers of other persons or entities having an ownership interest in the property to be redeveloped, if applicable:

B. If the Applicant has a contract or option to purchase the project site, attach a copy of the purchase or option contract. Also indicate:

Date Contract was signed: ____/____/____

Closing/expiration date: ____/____/____

C. If the Applicant currently leases or will lease the project site, attach a copy of the lease or lease option contract. Also indicate:

Legal name of Owner as noted on the deed(s): _____

Name of person who signed lease for Tenant (lessee): _____

Landlord/Owner's name and address: _____

Owner Affidavit: If the applicant leases or plans to lease the property, have the owner (and all entities having ownership interest in the property) sign an Owner's Consent Letter.

Project Description

Describe the project and proposed use: _____

Is the proposed project consistent with the existing zoning of the property?

(Check One) Yes No

If no, what zoning change will be requested? _____

Land Area (acreage) of project site:

Current: _____ acres

Proposed: _____ acres.

Building Area in square feet or Acres (circle the unit you used) of project building

Gross	Net Leasable
Current: _____ Sq. Ft / Acres	_____ Sq. Ft / Acre
Proposed: _____ Sq. Ft / Acres	_____ Sq. Ft / Acre

Number of Stories _____

Number of Units _____

Residential Unit Breakdown

	Unit Type	# of Units	# of Bedrooms	Avg. Sq. Ft.	Avg. Rent	Avg. Sale Price*
A						
B						
C						
D						
E						

*If condo project

Utilities included in apartment rent (check all that apply):

None _____ Electric _____ Heat _____ Other (Specify): _____

Additional Costs

Parking _____ Storage _____ Other (Specify): _____

Job Creation and Retention Information

List the current projected number of part-time and full-time jobs in the City of Sheboygan before and after completion.

	Current Jobs	Projected Jobs	Average Wages/Salary	Average Total Compensation
Full-Time				
Part-Time				
Total				

Projected Budget

Type of assistance being requested: (Check One)

Developer-Financed TIF Incentive _____

City-Financed (Upfront) TIF Incentive _____

Waiver of Impact Fees (For affordable housing projects) _____

Other (Describe): _____

Indicate the total amount of TIF assistance requested: \$ _____

Anticipated assessed value of the project at completion: \$ _____

Project Budget Sources and Uses of Funds

SOURCE OF FUNDS	AMOUNT
Private Financing	
Secondary Financing	
Developer Equity	
Investor Equity	
Grants	
TIF Assistance	
Other:	
Other:	
Other:	
TOTAL SOURCES	

USES OF FUNDS	AMOUNT
Property Acquisition	
Demolition	
Environmental	
Public Infrastructure	
Hard Construction Cost	
Architect & Engineering fees	
Other Soft Costs & Permits	
Financing Costs	
Development Fee	
Contingency	
Other:	
Other:	
TOTAL COSTS	

Please attach a detailed project proforma showing projected revenues, expenditures, net operating income, and anticipated after-TIF rate of return.

Loan Amount \$ _____ Interest Rate: _____
Preapproved? Yes _____ No _____

If yes, what programs: _____

Application status: _____

Likelihood of award: _____

Other funding: _____

Signature

I, the undersigned, affirm that the project descriptions, numerical and financial estimates, and all other information I have provided in this application are true and complete to the best of my knowledge. I have read and understood the requirements described in this application. I understand this application and the supporting documents are considered public records and may be subject to disclosure under Wisconsin's Public Records laws. Furthermore, I certify that I am authorized to initiate the TIF application process on behalf of the project described. I agree to cover any and all costs involved in processing this application.

Signed: _____ Date: _____

Title: _____

Legal Disclaimer

Completion of this application does not entitle the applicant to financial assistance. Any such assistance must be approved by the appropriate City boards, committees, authorities, and the Common Council.

Please attach:

- A letter describing the project, its impact, and the need for TIF assistance.
- A detailed proforma showing projected revenues, expenses, net operating income, and the after-TIF assistance anticipated rate of return (see example).
- Loan pre-approval or commitment letter (if applicable).

A non-refundable TIF application fee in the amount of \$1,000 is required with this application to reimburse the cost of City TIF staff and consultants in reviewing the TIF request.

***The Developer will be responsible for the creation cost of any site-specific TIF.**

II

3.2

R. O. No. 12 - 21 - 22. By CITY CLERK. May 17, 2021.

Submitting a claim from Zachary D. Brill for alleged damages to his vehicle when driving through construction area on North Taylor Drive.

FPP

CITY CLERK

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: R.O. No. 12-21-22 is a claim from Zachary Brill for alleged damages to their vehicle when driving through construction on North Taylor Drive.

REPORT PREPARED BY: Christina Lueptow, Accountant II

REPORT DATE: June 10, 2021

MEETING DATE: June 14, 2021

FISCAL SUMMARY:

STATUTORY REFERENCE:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A
Budgeted Revenue: N/A

Wisconsin Statutes:
Municipal Code: N/A

BACKGROUND / ANALYSIS:

R.O. No. 12-21-22 is a claim from Zachary Brill for alleged damages to their vehicle when driving through construction on North Taylor Drive.

STAFF COMMENTS:

City staff has reviewed the above claim and under authorization of the Common Council granted in Resolution No. 64-17-18, passed on September 5, 2017, City Administrator Todd Wolf in consultation with the City Attorney and the Finance Department has denied the claim listed above.

ACTION REQUESTED:

Motion to recommend the Common Council receive and file the following documents:
R.O. No. 12-21-22

ATTACHMENTS:

- I. R.O. No. 12-21-22

VI

5.13

R. C. No. 328 - 20 - 21. By FINANCE AND PERSONNEL COMMITTEE. April 19, 2021.

Your Committee to whom was referred R. O. No. 130-20-21 by City Clerk submitting a claim from Acuity Insurance for alleged damages to their insured (Steven L. and Susan M. Aubry) vehicle when it was backed into by a City owned vehicle; recommends referring to the Finance and Personnel Committee of the 2021-2022 Council.

FAP
21-22

Stephane Novak _____

 _____ Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

II

3.1

R. O. No. 130 - 20 - 21. By CITY CLERK. February 1, 2021.

Submitting a claim from Acuity Insurance for alleged damages to their insured (Steven L. and Susan M. Aubry) vehicle when it was backed into by a City owned vehicle.

F&P

CITY CLERK

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: R.O. No. 130-20-21 (R.C. No. 328-20-21) is a claim from Acuity Insurance on behalf of their client Steven and Susan Aubry for alleged damages to their insured vehicle when it was backed into by a City owned vehicle.

REPORT PREPARED BY: Christina Lueptow, Accountant II

REPORT DATE: June 10, 2021

MEETING DATE: June 14, 2021

FISCAL SUMMARY:

STATUTORY REFERENCE:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A
Budgeted Revenue: N/A

Wisconsin Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

R.O. No. 130-20-21 (R.C. No. 328-20-21) is a claim from Acuity Insurance on behalf of their client Steven and Susan Aubry for alleged damages to their insured vehicle when it was backed into by a City owned vehicle.

STAFF COMMENTS:

City staff has reviewed the above claim and under authorization of the Common Council granted in Resolution No. 64-17-18, passed on September 5, 2017, City Administrator Todd Wolf in consultation with the City Attorney and the Finance Department has recommended to pay R.O. No. 130-20-21 (R.C. No. 328-20-21) in the total amount of \$4,342.91.

ACTION REQUESTED:

Motion to recommend the Common Council receive and file the following documents:
R.O. No. 130-20-21 (R.C. No. 328-20-21)

ATTACHMENTS:

- I. R.O. No. 130-20-21 (R.C. No. 328-20-21)

VI

5.14

R. C. No. 329 - 20 - 21. By FINANCE AND PERSONNEL COMMITTEE. April 19, 2021.

Your Committee to whom was referred R. O. No. 131-20-21 by City Clerk submitting a claim of alleged unlawful tax collected from Midstate Amusement Games, LLC by the City for the 2020 tax year, plus interest as provided by law, with respect to certain property located in the City and known by the personal property tax Account Number 59281860858P; recommends referring to the Finance and Personnel Committee of the 2021-2022 Council.

FAP
2-22

Stephane Nowak

Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor

II

3.2

R. O. No. 131 - 20 - 21. By CITY CLERK. February 1, 2021.

Submitting a claim of alleged unlawful tax collected from Midstate Amusement Games, LLC by the City for the 2020 tax year, plus interest as provided by law, with respect to certain property located in the City and known by the personal property tax Account Number 59281860858P.

CITY CLERK

F+P

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: R.O. No. 131-20-21 (R.C. No. 329-20-21) is a claim from Attorney Douglas Pessefall, Reinhart Boerne Van Deuren S.C. on behalf of their client Midstate Amusement Games, LLC for alleged unlawful tax with respect to personal property account located at Parcel No. 59281860858P.

REPORT PREPARED BY: Christina Lueptow, Accountant II

REPORT DATE: June 10, 2021

MEETING DATE: June 14, 2021

FISCAL SUMMARY:

STATUTORY REFERENCE:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A
Budgeted Revenue: N/A

Wisconsin Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

R.O. No. 131-20-21 (R.C. No. 329-20-21) is a claim from Attorney Douglas Pessefall, Reinhart Boerne Van Deuren S.C. on behalf of their client Midstate Amusement Games, LLC for alleged unlawful tax with respect to the named personal property account located at Parcel No. 59281860858P.

STAFF COMMENTS:

City staff has reviewed the above claim and under authorization of the Common Council granted in Resolution No. 64-17-18, passed on September 5, 2017, City Administrator Todd Wolf in consultation with the City Attorney and the Finance Department has denied the claim listed above.

ACTION REQUESTED:

Motion to recommend the Common Council receive and file the following documents:
R.O. No. 131-20-21 (R.C. No. 329-20-21)

ATTACHMENTS:

- I. R.O. No. 131-20-21 (R.C. No. 329-20-21)