

SPECIAL MEETING OF THE MISHICOT TOWN BOARD
710 N STATE STREET, MISHICOT
DECEMBER 11, 2024
7:00 P.M.

CALL TO ORDER

Chairman Stefaniak called the meeting to order at 7:00 p.m. Present were Robert DesJarlais, Dean Anhalt, Lee Stefaniak, Tammy Thielbar, and Connie Tesarik.

GUESTS

Brian Tesarik

APPROVAL OF THE DECEMBER 11, 2024, AGENDA

Supervisor DesJarlais moved to approve the December 11, 2024, agenda as printed and posted. Motion seconded by Supervisor Anhalt. All votes in favor. Motion carried.

DISCUSSION AND ACTION RE: CORRECTION TO ASSESSMENT ROLL AND APPROVING CHANGES TO BE MADE BY THE CLERK

Motion made by Supervisor Anhalt that the clerk shall make the following changes to the 2024 assessment roll, under Wis Stats 70.73(1m) "After Board of Review," and under Palpable Errors Wis Stats 74.33(1)(a), to place three newly created real property parcels, formerly personal property, onto the real property parcels upon which they lie, for reasons of insufficient property descriptions as determined by Manitowoc County.

The affected parcels are as follows:

- 013-015-003-001.00 – Original Real Property Parcel
- 013-015-003-001.01 – New Real Property Parcel Created for personal property – tower
Combine former personal property to Original Real Property Parcel

- 013-132-015-000.00 – Original Real Property Parcel
- 013-132-015-000.01 – Real Property Parcel created for personal property – mobile home
Combine former personal property to Original Real Property Parcel
- 013-132-015-000.02 – New Real Property Parcel created for personal property – shed
Combine former personal property to Original Real Property Parcel

Motion seconded by Supervisor DesJarlais. All votes in favor. Motion carried. The clerk adds that these actions are taken under the recommendation of the town's attorney.

Chairperson Stefaniak requests that the record show that these actions were taken under "duress" due to the town and the town's assessor being unable resolve differences with Manitowoc County as to how property descriptions are to be made on new and separate

parcels created for personal property in 2024 (Act 12). Without the assessor's roll numbers matching the county, the tax bills for the Town of Mishicot could not be printed. With the tax bill issuance deadline being Monday, December 16, the town board took the above action with the best interests of the town taxpayers in mind, and that being getting the tax bills printed and mailed on or before December 16.

DISCUSSION AND POSSIBLE ACTION REGARDING MOBILE HOME ORDINANCE

It is further noted that, unless the Department of Revenue provides definitive guidance on this matter, or laws change, or that the county could change its policy, the town will need to make the same correction next year if the assessor uses the same process as she did this year and the landowners or property owners do not file a BFI document acceptable to Manitowoc County in order to separate the parcels.

Discussion followed concerning next year's assessment roll and the possibility of other solutions. One suggestion was that the town board explore the idea of adopting a mobile home ordinance that would create an annual mobile home park licence and fee rather than levying property taxes on mobile homes. It was decided that with only one mobile home this would apply to and with there still being two other situations in the town where this ordinance would not solve the matter, the suggestion of the mobile home ordinance was dropped.

ADJOURN

Supervisor DesJarlais moved to adjourn the meeting at 7:26 p.m. Motion was seconded by Supervisor Anhalt. All votes were in favor. Motion carried.

These minutes were taken at the Special Meeting of the Town Board on December 11, 2024, and recorded here on December 12, 2024.

Connie Tesarik - Town Clerk