

ROCK COUNTY, WISCONSIN



COUNTY BOARD STAFF COMMITTEE  
TUESDAY – JULY 10, 2018 – 4:00 P.M.  
CONFERENCE ROOM N-1 – FIFTH FLOOR  
ROCK COUNTY COURTHOUSE-EAST

Agenda

1. Call to Order
2. Approval of Agenda
3. Citizen Participation, Communications and Announcements
4. Approval of Minutes – June 26, 2018
5. Transfers
6. Review of Payments
7. Resolution
  - A. Approving Advisory Referendum in Dark Store Tax Loophole
8. Update
  - A. Discussion and Possible Action on Cell Tower Proposal for the Fairgrounds
  - B. Update, Discussion and Possible Action on Town of Beloit Incorporation
  - C. Semi-Annual Reports
9. Adjournment

COMMITTEE REVIEW REPORT  
FOR THE MONTH OF JUNE 2018

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
00-0000-0063-29663	W C TRUST	P1800067	06/21/2018	MINUTE MEN HR MANAGEMENT OF WI	2,850.00
ISF-SELF INS PROG TOTAL					2,850.00

I have reviewed the preceding payments in the total \$2,850.00

Date: \_\_\_\_\_ Dept \_\_\_\_\_  
Committee \_\_\_\_\_

COMMITTEE REVIEW REPORT  
FOR THE MONTH OF JUNE 2018

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
01-1320-0000-63100	OFC SUPP & EXP	P1800069	06/14/2018	JP MORGAN CHASE BANK NA	5.48
01-1320-0000-64200	TRAINING EXP	P1800069	06/14/2018	JP MORGAN CHASE BANK NA	646.95
COUNTY ADMINISTRATOR PROG TOTAL					652.43

I have reviewed the preceding payments in the total \$652.43

Date: \_\_\_\_\_ Dept \_\_\_\_\_

Committee \_\_\_\_\_

COMMITTEE REVIEW REPORT  
FOR THE MONTH OF JUNE 2018

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
03-1110-0000-63107	PUBL & LEGAL	P1800068	06/28/2018	BLISS COMMUNICATIONS INC	1,441.15
03-1110-0000-64201	CONVENTION EXP	P1800069	06/14/2018	JP MORGAN CHASE BANK NA	1,750.00
03-1110-0000-64904	SUNDRY EXPENSE	P1800069	06/14/2018	JP MORGAN CHASE BANK NA	88.60
COUNTY BOARD PROG TOTAL					3,279.75

I have reviewed the preceding payments in the total \$3,279.75

Date: \_\_\_\_\_ Dept \_\_\_\_\_

Committee \_\_\_\_\_

COMMITTEE REVIEW REPORT  
FOR THE MONTH OF JUNE 2018

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
06-1620-0000-63100	OFC SUPP & EXP	P1800114	06/07/2018	STAPLES BUSINESS ADVANTAGE	18.97
06-1620-0000-63200	PUBL/SUBCR/DUES	P1801725	06/07/2018	STATE BAR OF WISCONSIN	3,872.40
06-1620-0000-64200	TRAINING EXP	P1801728	06/14/2018	WISCONSIN CHILD SUPPORT ENFORC	1,500.00
		P1801786	06/14/2018	WISCONSIN COUNTIES ASSOCIATION	175.00
CORPORATION COUNSEL PROG TOTAL					5,566.37

I have reviewed the preceding payments in the total \$5,566.37

Date: \_\_\_\_\_ Dept \_\_\_\_\_  
 \_\_\_\_\_ Committee \_\_\_\_\_

**COMMITTEE REVIEW REPORT**  
FOR THE MONTH OF JUNE 2018

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
08-1420-0000-61920	PHYSICALS				
		P1800117	06/14/2018	JP MORGAN CHASE BANK NA	56.45
		P1800119	06/28/2018	WISCONSIN DEPARTMENT OF JUSTIC	178.50
08-1420-0000-62119	OTHER SERVICES				
		P1801673	06/07/2018	OCCUPATIONAL HEALTH AND	38.97
		P1801674	06/07/2018	OCCUPATIONAL HEALTH AND	73.94
		P1801792	06/21/2018	OCCUPATIONAL HEALTH AND	348.79
		P1801793	06/21/2018	OCCUPATIONAL HEALTH AND	36.97
		P1801794	06/21/2018	OCCUPATIONAL HEALTH AND	36.97
08-1420-0000-63100	OFC SUPP & EXP				
		P1801866	06/28/2018	AMC3 IDENTITY SOLUTIONS LLC	330.00
08-1420-0000-63300	TRAVEL				
		P1800117	06/14/2018	JP MORGAN CHASE BANK NA	342.00
		P1801806	06/21/2018	US BANK	567.94
08-1420-0000-64200	TRAINING EXP				
		P1801863	06/28/2018	WISCONSIN STATE SHRM COUNCIL	430.00
08-1420-0000-64417	RH EXPENSES				
		P1800119	06/28/2018	WISCONSIN DEPARTMENT OF JUSTIC	31.50
HUMAN RESOURCES PROG TOTAL					2,470.03

**COMMITTEE REVIEW REPORT**  
FOR THE MONTH OF JUNE 2018

---

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
----------------	--------------	-----	------------	-------------	-------------

---

I have reviewed the preceding payments in the total \$2,470.03

Date: \_\_\_\_\_ Dept \_\_\_\_\_

Committee \_\_\_\_\_

COMMITTEE REVIEW REPORT  
FOR THE MONTH OF JUNE 2018

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
19-1910-0000-65103	PUBLIC LIABILITY				
		P1801751	06/14/2018	WISCONSIN STATE PROCESS AND IN	55.00
		P1801887		STANG PATTESON RENNING LEWIS A	550.00
				PROPERTY & LIABILITY INSURANCE PROG TOTAL	605.00

I have reviewed the preceding payments in the total \$605.00

Date: \_\_\_\_\_ Dept \_\_\_\_\_  
Committee \_\_\_\_\_



COMMITTEE REVIEW REPORT  
FOR THE MONTH OF JUNE 2018

Account Number	Account Name	PO#	Check Date	Vendor Name	Inv/Enc Amt
41-4453-4110-63306	MEALS	P1800069	06/14/2018	JP MORGAN CHASE BANK NA	77.41
SO.WI.REGIONAL AIRPORT-ADMIN PROG TOTAL					77.41

I have reviewed the preceding payments in the total \$77.41

Date: \_\_\_\_\_

Dept \_\_\_\_\_

Committee \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

AGENDA NO. \_\_\_\_\_

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

RUSSELL J. PODZILNI  
COUNTY BOARD CHAIR  
INITIATED BY



RICHARD GREENLEE  
DRAFTED BY

COUNTY BOARD STAFF  
COMMITTEE  
SUBMITTED BY

JUNE 28, 2018  
DATE DRAFTED

APPROVING ADVISORY REFERENDUM IN DARK STORE TAX LOOPHOLE

1 WHEREAS, each time a big box retailer gets a Dark Store tax break, homeowners, small  
2 businesses and other property owners have to pick up a greater share of the property tax levy; and  
3

4 WHEREAS, over the past several months, municipal, county, city, and town officials have been  
5 in contact with state legislators testifying against the Dark Store tax loophole in order to avoid a  
6 property tax burden shifting to other tax pay entities such as residential homeowners and other  
7 businesses and/or cuts in essential services provided by an affected municipality; and  
8

9 WHEREAS, unless the Dark Store loopholes are closed, residents will realize the impact when  
10 they receive their property tax bills in the mail in December; and  
11

12 WHEREAS, Wisconsin State Statute 59.52(25) allows for a county board to conduct a county-  
13 wide referendum for advisory purposes; and  
14

15 WHEREAS, a county-wide advisory referendum on the issue of Dark Stores would provide  
16 guidance to the state legislature as to the will of the Rock County electorate on this issue; and  
17

18 WHEREAS, this resolution seeks authorization to conduct such a county-wide advisory  
19 referendum; and  
20

21 NOW, THEREFORE, BE IT RESOLVED, by the Rock County Board of Supervisors duly  
22 assembled this \_\_\_\_ day of \_\_\_\_\_, 2018, that the following referendum be placed on the  
23 November 2018 election ballot:  
24

25 *Question: Should the state legislature enact proposed legislation that closes the*  
26 *Dark Store loopholes, which currently allow commercial retail properties to*  
27 *significantly reduce the assessed valuation and property tax of such properties,*  
28 *resulting in a substantial shift in taxes levied against other tax paying entities,*  
29 *such as residential home owners, and/or cuts in essential services provided by*  
30 *an affected municipality?;*

31 and  
32

33 BE IT FURTHER RESOLVED, that the Corporation Counsel prepare a Notice of Referendum  
34 to be published by the Rock County Clerk in accordance with statutory requirements; and  
35

36 BE IT STILL FURTHER RESOLVED, that this resolution and the referendum shall be filed  
37 with the Rock County Clerk no later than 70 days prior to the election at which the question will appear  
38 on the ballot.

Respectfully submitted:

COUNTY BOARD STAFF COMMITTEE

\_\_\_\_\_  
J. Russell Podzilni, Chair

\_\_\_\_\_  
Mary Mawhinney, Vice Chair

\_\_\_\_\_  
Richard Bostwick

\_\_\_\_\_  
Henry Brill

\_\_\_\_\_  
Betty Jo Bussie

\_\_\_\_\_  
Louis Peer

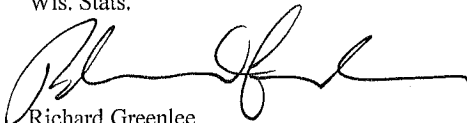
\_\_\_\_\_  
Alan Sweeney

\_\_\_\_\_  
Terry Thomas

\_\_\_\_\_  
Bob Yeomans

LEGAL NOTE:

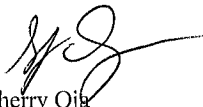
The County Board is authorized to take this Action pursuant to secs. 59.51 and 59.52(25), Wis. Stats.



Richard Greenlee  
Corporation Counsel

FISCAL NOTE:

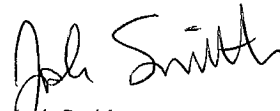
This resolution authorizes a county-wide referendum. The costs of including the referendum question on the November ballot are minimal.



Sherry Oja  
Finance Director

ADMINISTRATIVE NOTE:

The Rock County Board passed a resolution in March 2017 urging the Governor and Legislature to enact legislation addressing this issue. That resolution, which is attached, provides additional information both in the body of the resolution and the Administrative Note regarding the effects of this practice.



Josh Smith  
County Administrator

RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS

County Board Staff Committee  
INITIATED BY



Wisconsin Counties Association  
DRAFTED BY

County Board Staff Committee  
SUBMITTED BY

February 22, 2017  
DATE DRAFTED

COPY

Supporting Efforts to Close Commercial Property Assessment Loopholes

- 1 WHEREAS, homeowners in Wisconsin already pay 70% of the total statewide property tax levy; and
- 2
- 3 WHEREAS, the disproportionate burden is about to get much worse unless the Legislature addresses
- 4 tax avoidance strategies that national chains like Walgreens, and big box establishments like Target
- 5 and Lowe's are using across the country to gain dramatic reductions in their property tax bills at the
- 6 expense of homeowners and other taxpayers; and
- 7
- 8 WHEREAS, a carefully-orchestrated wave of hundreds of lawsuits in Wisconsin is forcing assessors
- 9 to slash the market value of thriving national retail stores, shifting their tax burden to local mom and
- 10 pop shops and homeowners; and
- 11
- 12 WHEREAS, Walgreens and CVS stores in Wisconsin have argued in communities across the state
- 13 that the assessed value of their property for property tax purposes should be less than half of their
- 14 actual sale prices on the open market; and
- 15
- 16 WHEREAS, in many cases the courts have sided with Walgreens and CVS, requiring communities to
- 17 refund tax revenue back to the stores; and
- 18
- 19 WHEREAS, there are over 200 Walgreens stores located in Wisconsin; and
- 20
- 21 WHEREAS, Target, Lowes, Meijer, Menards and other big box chains are using what is known as the
- 22 "Dark Store Theory" to argue that the assessed value of a new store in a thriving location should be
- 23 based on comparing their buildings to sales of vacant stores in abandoned locations for a different
- 24 market segment; and
- 25
- 26 WHEREAS, the Indiana Legislature has on two occasions in the last two years overwhelmingly passed
- 27 legislation prohibiting assessors from valuing new big box stores the same as nearby abandoned stores
- 28 from a different market segment; and
- 29
- 30 WHEREAS, the Michigan State House overwhelmingly passed similar legislation in May of 2016.
- 31
- 32 NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled
- 33 this \_\_\_\_\_ day of \_\_\_\_\_, 2017, does hereby urge the Governor and State Legislature to
- 34 protect homeowners and main street businesses from having even more of the property tax burden
- 35 shifted to them by passing legislation clarifying that:
- 36
- 37 1. Leases are appropriately factored into the valuation of leased properties; and
- 38
- 39 2. When using the comparable sale method of valuation, assessors shall consider as
- 40 comparable only those sales within the same market segment exhibiting a similar highest
- 41 and best use rather than similarly sized but vacant properties in abandoned locations.

17-3A-231

Supporting Efforts to Close Commercial Property Assessment Loopholes  
Page 2

**COPY**

Respectfully submitted:

FINANCE COMMITTEE

\_\_\_\_\_  
Mary Mawhinney, Chair

\_\_\_\_\_  
Brent Fox

\_\_\_\_\_  
Sandra Kraft, Vice Chair

\_\_\_\_\_  
J. Russell Podzilni

\_\_\_\_\_  
Mary Beaver

COUNTY BOARD STAFF COMMITTEE

\_\_\_\_\_  
*J. Russell Podzilni*  
J. Russell Podzilni, Chair

\_\_\_\_\_  
*Absent*  
Mary Mawhinney

\_\_\_\_\_  
*Sandra Kraft*  
Sandra Kraft, Vice Chair

\_\_\_\_\_  
*Louis S. Peer*  
Louis Peer

\_\_\_\_\_  
*Eva Arnold*  
Eva Arnold

\_\_\_\_\_  
*Alan Sweeney*  
Alan Sweeney

\_\_\_\_\_  
*Henry Brill*  
Henry Brill

\_\_\_\_\_  
*Terry Thomas*  
Terry Thomas

\_\_\_\_\_  
*Betty Jo Bussie*  
Betty Jo Bussie

FISCAL NOTE:

This resolution urges the Governor and State Legislature to close commercial property assessment loopholes and has no direct fiscal impact on Rock County operations in and by itself.

\_\_\_\_\_  
Sherry Oja  
Finance Director

LEGAL NOTE:

Advisory only.

\_\_\_\_\_  
Jeffrey S. Kuglitsch  
Corporation Counsel

ADMINISTRATIVE NOTE:

The impact of this approach to property assessment is largely the redistribution of property tax payments from certain businesses to homeowners and other businesses. The amount of the County's portion of taxes refunded to these businesses is added by the State to the County's levy limit in a subsequent year, essentially eliminating the direct impact on the County's budget.

\_\_\_\_\_  
Josh Smith  
County Administrator

## MEMORANDUM

**DATE:** July 2, 2018

**TO:** County Board Staff Committee

**FROM:** Nick Osborne, Assistant to the County Administrator *N/O*

**SUBJECT:** American Tower Proposal for Fairgrounds Cellular Tower

On November 18, 2008, Rock County contracted with Global Tower to build and operate a cellular phone tower at the Rock County 4-H Fairgrounds capable of housing three cellular phone company tenants. Global Tower's contract has since been purchased by American Tower.

American Tower states that newer equipment is larger than what was standard at the time of construction and the concealed flag pole design limits the available power supply. As a result, two cellular carrier slots are the maximum. American Tower wishes to start marketing to other potential cell phone clients to replace Cricket Wireless, which will vacate their slot in 2019, and has proposed an extension offer to make that vacancy more attractive. The summary below notes the current terms and previous offers.

### Current Terms:

- 10 year lease starting in 2008 with four 5-year options to renew
- 3.5% increase in rent per year (2018 annual payment is \$31,891)
- Rock County receives 20% of any co-locator rent (2018 annual payment- \$10,136)
- Cricket Wireless is due to be removed in 2019 resulting in full loss of the co-locator revenue until a new carrier occupies that slot. U.S. Cellular partnered with Global Tower to construct the tower and it was agreed to exempt them from the co-locator fee
- After November 18, 2017 with one year written notice, the County may cancel the contract if the land is needed for a "special purpose"

### 2014 Offer by American Tower

- 1 one-time payment of \$15,000 to extend current terms until 2088
- County Board Staff counter-proposal of \$15,000 for 10 year extension
- American Tower was not interested and did not counter

### 2015 Offer by American Tower

- Extend lease to 2065 with option for American Tower to purchase land for \$1 in 2065
- Revised offer from American Tower- 1 one-time payment of \$10,000 to extend current contract until 2065, no option to purchase land or establish easement for \$1 in 2065
- County Board Staff was not interested in these offers.

2018 Offer by American Tower

- Replace the current lease with a perpetual easement for a one-time payment of \$471,998
- Replace the current lease with a perpetual easement for 120 monthly payments of \$5,150, \$618,000 total
- Extend the lease to 2068 by adding 30 years (six additional five-year options) for a one-time signing bonus of \$20,000. All other current terms including land ownership remain in effect. The revenue received during the entire lease, including the \$20,000 payment, would be \$3,762,585



**MEMORANDUM**

**TO:** County Board Staff Committee

**FROM:** Richard Greenlee *RG*  
Corporation Counsel

**DATE:** June 20, 2017

**RE:** Out-of-State Training and Conferences

---

Resolution No. 06-9A-087 requires each department head to report semi-annually all instances of attendances at all training, conventions and conferences that exceed costs of \$1,000 per event, per employee to their respective governing committee for informational purposes.

Please be advised that no one from my department has attended or will attend any training, conventions and conferences that exceed costs of \$1,000 per event, per employee during the first six months of 2018.

cc: Josh Smith






---

---

## MEMORANDUM

**DATE:** June 11, 2018

**TO:** County Board Staff Committee

**FROM:** Josh Smith, County Administrator 

**SUBJECT:** Out-of-State Training and Conferences

---

---

As required by Resolution #06-9A-087, which requires each department head to report semi-annually all instances of attendances at all training, conventions and conferences that exceed \$1,000 per event, per employee to their respective governing committee for informational purposes.

Please be advised that the County Administrator's Office did have an employee who attended a conference that exceeded \$1,000 per event, per employee during the first six months of 2018 as follows:

Attendee: Josh Smith  
County Administrator  
Event: Forward Janesville Washington D.C. Trip  
Dates: March 7 – 9, 2018

Total Trip	\$1,500.00
------------	------------

Attendee: Elizabeth Pohlman McQuillen  
Justice System Manager  
Event: National Association of Drug Court Professions (NADCP) National Conference  
Houston, TX (Paid out of Courts Budget - Drug Court Account)  
Dates: May 29 – June 2, 2018

Registration	\$ 685.00
Flight	203.96
Travel	52.67
Lodging	641.16
Meals	<u>116.11</u>
Total	\$1,698.90

JS/mb

**ROCK COUNTY, WISCONSIN**



**Human Resources Dept.  
Rock County Courthouse  
51 South Main Street  
Janesville, WI 53545  
Phone: (608)757-5520  
FAX: (608)757-5512**

June 30, 2018

To: County Board Staff Committee

From: Annette Mikula, Human Resources Director

Re: Semi-Annual Report of Training Costs Exceeding \$1,000 per Employee per Event

In accordance with Resolution 06-9A-087, adopted September 14, 2006, the Human Resource Department did not have any training costs exceeding \$1,000 per event for the period of January 1, 2018 through June 30, 2018.

Respectfully submitted,

Annette Mikula  
Human Resources Director

Cc: Josh Smith