FESTIVALS & TOURISM

April | 2018

Keeping the Festival Fires Lit

Tourism: Big Impacts for Wisconsin Communities

Destination Marketing Organizations: Key Partners in Your Destination’s Growth & Success

Livable Communities are Not Generation Specific

Managing Event Liability by Thinking It Through

Collecting Room Taxes from Airbnb and other Short-term Rentals
For 33 years, the League of Wisconsin Municipalities Insurance Program has responded to the coverage needs of local cities and villages, saving them substantial amounts of money in the process.
The Municipality

April | 2018

Feature

<table>
<thead>
<tr>
<th>We Like It Here</th>
<th>Keeping the Festival Fires Lit</th>
<th>Tourism: Big Impacts for Wisconsin Communities</th>
<th>Destination Marketing Organizations: Key Partners in Your Destination’s Growth &amp; Success</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>4</td>
<td>7</td>
<td>10</td>
</tr>
</tbody>
</table>

Livable Communities are Not Generation Specific

Managing Event Liability by Thinking It Through

<table>
<thead>
<tr>
<th>Livable Communities are Not Generation Specific</th>
<th>Managing Event Liability by Thinking It Through</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>18</td>
</tr>
</tbody>
</table>

Legal

Collecting Room Taxes from Airbnb and other Short-term Rentals

Boards of Review Unsung Heroes in Maintenance of Fair and Equitable Property Taxes in Wisconsin

For the Good of the Order

Legal FAQs

<table>
<thead>
<tr>
<th>Collecting Room Taxes from Airbnb and other Short-term Rentals</th>
<th>Boards of Review Unsung Heroes in Maintenance of Fair and Equitable Property Taxes in Wisconsin</th>
<th>For the Good of the Order</th>
<th>Legal FAQs</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>22</td>
<td>26</td>
<td>30</td>
</tr>
</tbody>
</table>

News/Updates/Training

Save the Date

Building Inspectors Registration Form

Gov 101 Registration Form

Wisconsin CTFO Institute Registration Form

<table>
<thead>
<tr>
<th>Save the Date</th>
<th>Building Inspectors Registration Form</th>
<th>Gov 101 Registration Form</th>
<th>Wisconsin CTFO Institute Registration Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>27</td>
<td>29</td>
<td>31</td>
</tr>
</tbody>
</table>

On the Cover

Trout Fest is held annually in July along the banks of the winding Coon Creek in the Village of Coon Valley. The Fest is held at Veterans Memorial Park and includes the fishing derby that is shown in the cover photo and the antique car show along the banks of the creek. Photo courtesy of Dorothy Robson, Westby Times. To learn more about Trout Fest, visit: http://www.cooncreektroutfest.com/
Choose WEA Trust for Your Health Insurance Needs

Just like The League of Wisconsin Municipalities was created to help Wisconsin cities and villages, WEA Trust was created to help the public sector with health insurance.

That means we know public employees better than anyone else in the industry. Put your Trust in us and choose WEA Trust for your health insurance needs.
We Like It Here

Jerry Deschane, Executive Director, League of Wisconsin Municipalities

Wisconsin is a great place to live. Just ask any one of us who lives here. A few weeks ago, *U.S. News and World Report* put Wisconsin at #11 in its rankings of states. Alongside strong marks for education, economic strength, and job opportunities, Wisconsin ranked an impressive third among the states for a high quality of life, as measured by environmental quality and social connections. For most of us, this is not a great surprise.

Two years ago, the Wisconsin Taxpayers Alliance referred to Wisconsin residents as “stayers.” The average level of out-migration from Wisconsin is much lower than the national average (at the time we ranked 46th in overall out-migration). We like it here. Admittedly, one of our weaknesses is that we don’t rank nearly as well with IN-migration. It’s apparently hard for us to convince other people to move here; but that’s a story for another magazine.

I’m a typical Wisconsinite. I have refused jobs in other states. Wisconsin’s four seasons, bounty of parks, forests, lakes and streams, good roads (ahem), and just plain nice people will keep me here for life.

This month we take a deeper look at one facet of that quality of life: local festivals. From a 4th of July fireworks display to the world-renowned Summerfest, Wisconsin is home to great parties. We take a look at them from the point of view of local governments. How do you plan them, how do you protect them, and how do you grow them? After you’re through with Robin Powers’ feature on festival’s, check out Julia Hertel’s article on working with your local Visitor and Convention Bureau and Curt Witynski’s review of the latest law change on Airbnb regulations.

Wisconsin is a gathering place; it always has been. So it’s no surprise that Wisconsinites are a gathering people. We love a good celebration. Cities and villages play a leading role in making that happen everywhere in the state.

Enjoy.

EDITORS NOTE: Thanks to everyone who contributed to Robin’s call for festivals! We’ve included as many photos as we can as part of “Keeping the Festival Fires Lit.” All of the photos that Robin received will be posted over the course of the month in the League’s new Wisconsin Festivals Facebook album [http://bit.ly/LeagueFacebookFestivals](http://bit.ly/LeagueFacebookFestivals)

If you’d like to include your festival in the album, just email the League at league@lwm-info.org with the name of the festival, location, date, and link to a website, along with a photo, and we’ll add it to the Facebook album.

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For more information, contact Gail Sumi: gsumi@lwm-info.org | (608) 267-4477
Festivals are as varied as the communities that host them, though they face many of the same challenges. Finding volunteers and staff, maintaining funding and sponsorships, working around weather, and keeping up attendance and interest top those lists. Their strategies for addressing these challenges are just as diverse.

Granton holds Fall Fest on Labor Day weekend, and while the village has just 355 residents, the festival attendees will match that number many times over. The line for the fried chicken will stretch down the block Sunday, but those who are patient will be able to enjoy it in the fire station while watching the parade. The community volunteers will work hard at Fall Fest, picking a day to work and a day to play. The FFA and school started the festival and are a driving force behind organizing many of the volunteers who staff the celebration. Without the students helping it would not be possible to support all the events. Funding tops their list of challenges and limits what they can accomplish. The fire department sponsors the truck and tractor pull each year, but that costs thousands of dollars and typically only breaks even. It is a draw, but not a money maker. Granton Fall Fest also has no reserve fund, so they must be very careful about spending while allocating resources to keep people coming. The last few years saw attendees camping in the village park for the softball tournament, which blocked access to parts of the playground. Granton invested in building a semi-circle campground around the ball field to support the packed softball leagues and provide clear access to the park. This was a major investment for the small community and they are still working on funding for electricity to the campground. The idea has been warmly received and is drawing campers to the village outside of Fall Fest.

Walleye Weekend (pictured above) will bring over 60,000 people to Fond du Lac in June. It is a free event that will have a staff of over 1,600 volunteers and requires $200,000 just to keep the lights on during the festival. Finding sponsors for the event is the lead challenge now. 2008 was their best sponsorship year, and though the costs continue to climb, they have not yet gotten back to that level of support. This, while rumors circulated that the festival was vastly wealthy. After a long hard look at the festival they could see a lack of trust in the festival organizers and limited communication between the groups involved. There were communication silos that needed to be bridged and no one was telling the story of the festival. Their solution: get together and really
listen to everyone involved while becoming transparent with the information, and make that a theme for conducting the festival. Now, every year after the financials close there is a state of Fond du Lac festivals meeting, and all participating groups are invited to review them. It is more work, but it is paying off here with engaged and informed partners. Forty separate nonprofits staff the festival, providing everything from food service to security. It is not uncommon for those nonprofits to share with other groups when they need more staff, bringing in supplemental group staff to cover shortages. The festival also receives great support from the Fond du Lac police department and public works, which is crucial to the event and their “bad weather plan.” A few years ago straight-line winds pushed through the festival and wreaked havoc, blowing up tents, putting one in the lake, and turning an occupied portable toilet sideways, door side down. Thankfully there were no injuries while the staff worked to keep the attendees informed and sheltered.

The kids fish for free at Coon Creek Trout Fest (pictured on cover) in July, when the weather permits. Some 500–700 people will attend, with volunteers stocking the creek that runs along the edge of the village the morning of the event. The last two years the event has been rained out, and last year the flooding was so bad it washed the building away with all the fishing event supplies the night beforehand. The event runs on sponsor donations which the sponsors asked to be put toward supporting what was lost, but it was still a significant blow to the event. This year they plan to spread it out more between the village hall and the park to prevent a loss at a single spot. The fest also hosts a car show, bingo, and a kids’ sawdust pile with other games and activities.

The Ellsworth Cheese Curd Festival found that the attendees wanted more! Regional visitors wanted more food options, and nonprofits were struggling to keep up, so they got together and collaborated to find a solution. They agreed to bring in food truck vendors and add options to keep up with the need. This freed the nonprofit staff to work other areas of the festival, and the festival donates $10 back to the nonprofit for each volunteer hour worked, preserving their revenue stream. The staff works hard to support their organization, and they provide flexible help where needed. A Wisconsin department of tourism grant helped support the transition and a festival rebranding, while allowing them to experiment with event promotion and learning what works. The festival focuses on the ag roots of the community with activities like a corn dig, tractor shuttle to the creamery, and of course you get to eat Wisconsin cheese curds! The festival draws in 5,000 attendees!

June Dairy Days in West Salem will celebrate its 49th year this June. Many of the longtime core members are committed to seeing it through the 50th year, but beyond that is an open question. The festival takes place in the village’s downtown and includes fireworks, a parade, a big wheel race, a co-ed kickball tournament, and a car show. All these activities take a great deal of time to organize, and several of those volunteers are ready to step down. West Salem is not alone in wondering about the future of their festival as they all work to recruit and maintain experienced staff.

Sadly, not every festival prospers. Cameron’s community festival, Camarama, fell apart after 37 years. Volunteers and staffing were too difficult to maintain for the bedroom community of 1,800 people. Civic-minded groups that provide the backbone staffing for these events are struggling themselves to maintain their own membership. Budgets and funding are tight for municipalities and sponsors in ways they were not before. Prairie Family days in Pleasant Prairie has not been held for several years due to budget constraints. Weather disrupts the best laid plans as well. Elm Grove’s second annual winter festival was really its first, because last year it was too warm to hold the January event.

While some communities struggle to keep their festivals prospering, others have found some success with new festivals. Union Grove moved a small school event to their fairgrounds, and the Pumpkin Chuckin festival took off with 15,000 people attending the two-day festival in its fifth year. They are fortunate in that they have a strong and dedicated festival committee and volunteer staff. Volunteer organizations like the local church youth group have their work recognized by sponsors. The volunteers work very hard, which in turn supports their organization with
sponsor funding. They also add one new or interesting thing each year. Last year, a Captain Jack Sparrow impersonator led a treasure hunt. River Falls’ Bacon Bash was first tried as a teaser event in 2013 hoping to draw 50 attendees; they got 4,000. Peak attendance is now 16,000 for the self-described quirky festival. The fast growth has placed strain on them to find more volunteers, which currently number more than 100. That means new ideas must stay true to the festival’s vision while considering the work necessary to support them behind the scenes. Both events are free to the public, so funding for them can be a challenge.

igNight© Market in Green Bay is a traveling festival that just finished its first year, with four markets drawing 45,000 people total, twice what was expected. It is a busy event by design, featuring live music, visual and preforming arts, and local food trucks. The traveling aspect keeps it fresh, so the added hours of layout work are more than worth it. Corporate partners work with the market to provide volunteers, some using the work as a team-building exercise.

Prairie River Park is Altoona’s idea to support their festivals and community. The new park, completed this last fall, is completely designed around the ability to have festivals. The park uses concepts in Placemaking from the “Project for Public Spaces.” Infrastructure was included in the build upfront. The Amphitheatre and stages have permanent built-in speakers so groups can just plug in and play if they want. Wire conduit runs are installed to everywhere needed to conduct concerts in the park. Trees are spaced for 10-foot vendor setups. The River Prairie Center building is in the middle to support any event in all directions. There is outdoor wedding space, and 38 weddings are booked for the coming year already. The two plazas have food truck hookups installed and ready to go. The city looked at giving people lots of different reasons to be there while making the space “sticky” and encouraging them to stay, like a permanent concrete ping pong table, Kubb player areas, checker boards under pavilions, or the outdoor bonfire pit. The city wanted to tap into what they think people are passionate about: food, family, games, and fitness. The P10 Festival will be the first major festival in the new park and will celebrate the concept this May.

All across Wisconsin, communities are celebrating together with thousands of volunteers and staff working to make a few days of fun for all of us. Jack Slack will roast 700 chickens in a pit for Livingston Festival using his special secret sauce loaded with 10 gallons of wine and 80 pounds of butter. He has been doing that for almost 50 years, with his sons and grandchildren helping to make the sauce the day before. Jean, his wife, is one of the many volunteers who organize and staff the festival for the community of 661 serving as its treasurer and all-around helper. It draws the area residents and brings school graduates home for the weekend, many of whom she taught as the school music teacher. The FFA, 4H, and Leo Club provide lots of youth to keep up the tradition of the festival, though they still need to work to cover everything from the parade to the “Bring Your Favorite Tractor” competition. This festival is like all the rest in that it requires many long hours behind the scenes to make it happen—work hours getting resources ready, planning and communicating those plans, and prepping for all the events they will put on. The average festival goer won’t see any of it, and just experience the fun at these festivals mirrored all over the state. Thankfully there are people who work hard to organize, plan, communicate, inspire, entertain, and cook the chicken.

About the author:

Robin Powers is the Administrative Services Manager for the League. This means he takes on a lot of different responsibilities like pestering festival organizers for this article. He is a former police officer and firefighter who likes challenges. Contact: Robin at rpowers@lwm-info.org
Tourism: Big Impacts for Wisconsin Communities

Stephanie Klett, Secretary, Wisconsin Department of Tourism

When you’re having fun, we’re having fun. This theme from our advertising campaign reflects the value we place on visitors. It’s a sentiment deeply rooted in our Midwestern hospitality and a sincere desire to make sure each visitor has a memorable vacation.

But, fun and hospitality are also big business. The fun travelers experience in Wisconsin results in a strong economy and quality of life. The millions of people who traveled to and within Wisconsin last year had a $20 billion impact on the state’s economy and supported more than 193,000 jobs. And, tourism only continues to grow in Wisconsin. In fact, the total six-year growth of tourism activity is up more than $5.2 billion, a 35 percent increase from $14.8 billion in 2011.

Tourism casts a wide net, touching all forms of business and industry. Food suppliers, gas stations, banks, utilities, retail shops, business services, among many others, all benefit from tourism. Here are just a few examples of tourism’s influence. Door County hires Schumann Printers, Inc., located in Fall River to print 280,000 visitor guides each year. The Osthoff Resort in Elkhart Lake sold 114 half-barrels and 327 cases of New Glarus Spotted Cow to their guests in 2016, making them the third largest seller of this popular “Only-in-Wisconsin” beer.

Largely comprised of small businesses, travel and hospitality jobs can’t be outsourced or exported. Our state’s six-year growth in tourism activity added 21,500 jobs to the economy, a 12.4 percent increase in employment opportunities for Wisconsin residents. Without tourism-supported jobs, the unemployment rate in Wisconsin would more than double from 4.6 to 10.1 percent according to the research firm Tourism Economics.

Employment opportunities in the tourism industry run the gamut from great jobs for students to careers for highly paid executives, making the industry one of Wisconsin’s largest employers. Entrepreneurs are quick to recognize the opportunities that tourism presents, opening inns, restaurants, gift shops, recreation outfitters, and dozens of other service businesses. Here’s an important fact: the tourism economy supports 35 percent of all recreation jobs and 23 percent of all food and beverage jobs in Wisconsin.

Visitors also generate substantial tax revenue, something on the foremost minds of all city leaders facing tough budget decisions. In 2016, visitor spending generated $1.5 billion in state and local revenue. Local tax revenue collected from visitor spending totaled $685 million, up nearly 13 percent from $606 million in 2012. And, here is another great statistic to remember: without tourism Wisconsin taxpayers would need to pay an additional $650 per household in order to maintain current government services.

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Tourism for Destinations Big and Small

Our advertising campaigns are often the most visible work we do, however, our mission is multifaceted and goes beyond advertising. While our TV commercials, public relations, social
media, and website help brand the state and increase overall awareness, each destination has its own unique message aimed at marketing the best the community has to offer. A large part of our work is outreach to the state’s tourism industry to support them in their own marketing objectives.

One of the most important ways the Department of Tourism supports communities is through our grant programs, made up of four unique grants that touch everything from a local festival to a national sporting event to a Travel Wisconsin Welcome Center. Joint Effort Marketing (JEM) grants offer funding to make a promotion or event come to life. In fiscal 2017, the Department funded 61 JEM projects, awarding a total of more than $1.1 million. Visitor expenditures driven by the marketing from these projects will exceed $34 million. JEM grant funds are available to nonprofit organizations for the promotion of Wisconsin tourism events and destinations, so there’s a good chance a JEM grant has been used to support an event in your very own community.

The Ready, Set, Go! grant program assists destinations in securing competitive sporting events that require an upfront cash or financial commitment. In the last fiscal year, Ready, Set, Go! (RSG) grants have brought in over $33 million in estimated visitor expenditures. Our Meetings Mean Business (MMB) grants provide financial assistance for facility costs or host destination expenses as they bid for regional and national meetings or conventions. Our Tourist Information Center (TIC) grants round out the program, which is open to nonprofit tourism organizations, municipalities, or Native American tribes that operate a regional tourist information center.

Our consumer website, TravelWisconsin.com, also makes it easy for Wisconsin’s tourism industry to spread the word about their destinations. With hundreds of online listings highlighting festivals, events, lodging, attractions, restaurants, and more, the website serves approximately 9 million visitors planning a trip to our state. All the department’s marketing efforts direct potential visitors to TravelWisconsin.com with the intention to send them directly to the websites of our thousands of industry partners.

And, our co-op advertising program pools the resources of the department and individual advertisers to generate a more powerful Wisconsin travel message and create volume discounts that translate into dollar savings for each participant. We’ve recently expanded our co-op program to include new opportunities such as advertising in the state’s travel guides, digital banner ads, and social media, along with traditional print and email opportunities.

At the end of the day, you can have the most creative advertising campaign in the world that inspires visitors to come to your destination, but if the customer service...
experience falls short, those visitors may never come back.
That is why we developed a customer service training program,
which is conducted by our four Regional Tourism Specialists.
The program is designed in modules and the training is offered
as full-day, half-day, or even one-hour sessions. To date, more
than 18,500 people have received our customized customer
service training.

The Department of Tourism Destination Assessment program offers
communities a road map to maximize their strengths, appeal to
visitors, and implement a plan to grow visitation and tourism.
The assessment is a multi-step process of gathering visitor
perceptions, taking inventory of destination assets, analyzing
research, establishing a destination vision, and finally identifying
those initiatives that will propel the destination forward. Our
Regional Tourism Specialists serve as guides, leading the
organization through marketing and economic impact research,
and demonstrating how to perform perception research through
intercept surveys and online vehicles.

Making Tourism Possible
The state’s tourism industry enjoys the support of Governor
Walker and the state’s legislature. Governor Walker believes
in the power of tourism and what it can do for Wisconsin’s
economy and quality of life. It’s been a top priority for his
administration and they’ve backed the Department of Tourism
with investments that included two budget increases.

We also have an exceptional network of professionals in the
tourism field whose expertise, innovation, and hospitality
throughout all 72 counties raise the profile of their destination
to the benefit of the local community. We see regions, counties,
cities, and villages working together, forming partnerships, and
unifying their resources to better serve and attract our travelers.

Success in this industry takes a very distinct path, from
the Department of Tourism down to business owners and
customers, the state coffers, and finally to the residents.
Through it all, we’re at your service, developing cutting-edge
marketing campaigns, offering opportunities to market your
events, businesses, and stories and, best of all, promoting our
brand of fun. In turn, Wisconsin enjoys the benefits of a strong
economy and a superior quality of life for its residents.

About the author:
Wisconsin Department of Tourism Secretary Stephanie Klett
heads the state agency charged with leading the state’s
$20 billion tourism industry. She was appointed to the position
by Governor Scott Walker in January 2011.
Destination Marketing Organizations: Key Partners in Your Destination’s Growth & Success
Julia Hertel, Executive Director, Wisconsin Association of Convention & Visitors Bureaus

Wisconsin’s convention and visitor bureaus and some chambers of commerce, also known as Destination Marketing organizations (DMOs), have long been strong partners to municipalities throughout the state. While these organizations are all about bringing positive experiences to their visiting customers, they are also responsible for promoting and assisting in the long-term development of their communities through a travel and tourism strategy. This strategy centers around destination branding. US Travel states that destinations that cultivate a brand through effective travel promotion attract more visitors, whose spending helps create jobs and grow the local economy. Further, destination marketing can help improve both local and visitor perception of an area – resulting in increased business development, upgraded infrastructure, and even population growth. Travel-generated tax revenue can be used to fund essential community services, including police and firefighters, and public schools, along with tourism promotion and tourism development.

There are hundreds of examples of effective tourism promotion and tourism development in municipalities across Wisconsin from convention centers, events, and attractions, to restaurants and lodging properties. The strong partnerships between DMOs and municipalities have helped Wisconsin’s tourism industry generate more than $20 billion in tourism economic impact statewide in 2016, including $1.5 billion in state and local tax revenue and 193,400 jobs.

Convention centers are one of the higher-profile examples of how DMOs and municipalities from across Wisconsin are bringing tens of thousands of visitors to our cities for meetings, conferences, and conventions each year. A destination’s DMO often works in tandem with the municipality, from the development stages of a convention center project through the ongoing efforts to attract meetings and conventions to the facilities. Visit Brookfield is currently working closely with the City of Brookfield on the development of their convention center by conducting feasibility and funding studies, to eventually moving their offices to the new center and promoting it. The Greater Green Bay CVB promotes and sells the KI Convention Center, booking meetings and conventions that generated $39 million for the destination last year.

Sporting events bring competitors and their families and friends to municipal fields, parks, and facilities in big cities and small towns throughout Wisconsin. Like meetings and conventions, the DMO promotes and sells these facilities far and wide and may even assist with facility enhancements. 2017 marked the 132nd year of the Silver Mine Ski Invitational, which had an economic impact of over $300,000 and attracted over 3,000 spectators. The Eau Claire Sports Commission (an arm of Visit Eau Claire dedicated to promoting sports tourism in the area) made a 2012 investment in the ski-jumping venue which led to the event being eligible to host international competition. The regional partnership between Town of Union and Visit Eau Claire has been imperative to the success of this event.

Wisconsin’s wonderful events and attractions bring leisure visitors to our communities who in turn spends millions of dollars, including taxes, at our lodging properties, restaurants, gas stations, shops, and more. The success of an event or attraction requires effective marketing but also a strong partnership between the city where the event is held and its DMO. The City of Bayfield and the Bayfield Chamber & Visitor Bureau have partnered for over 50 years to put on the Bayfield Apple Festival. The event draws 60,000 people to a city with a population of 475. The city has written into its
ordinance that the Bayfield Chamber & Visitor Bureau owns the vendor permit for the entire city for three days. The city detours the state highway that goes through the downtown and blocks off a six-block perimeter for the Bayfield CVB to use for the event. The Bayfield CVB brings in 200 vendors and incorporates local businesses and orchards for one of the top ten Fall Festivals in the Midwest. With an annual economic impact between $8 and $10 million, it’s no surprise that the partnership between the city and the CVB has lasted more than five decades. A rather large winter attraction in Minocqua — a snowman named Snowmy-Kromer — also benefits from great collaboration between Minocqua Area Chamber of Commerce, the town of Minocqua, local contractors, and the fire department. The attraction is a great way to promote the northern Wisconsin resort town, especially in the social media world we live in as visitors post photos of Snowmy on Instagram, Facebook, and Snapchat. Explore La Crosse helps grow events and economic impact in their community through a grant program that serves area event organizations.

The partnerships between DMOs and their municipalities often go beyond tourism promotion and tourism development, yet still result in improving the economy and quality of life of each destination. Stevens Point and many other municipalities utilize their CVB as a resource to connect the local hospitality and tourism community with governmental leaders. Stevens Point CVB Director Sara Brish works regularly with the community development office, fielding developer inquiries, working to assist the expansion of existing tourism businesses, or attending meetings to provide feedback. She also serves as the chair of the Mayor’s Council on Arts and Culture. The Greater Madison Convention

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and Visitors Bureau (GMCVB) is currently partnering with Madison area organizations, businesses, and the Middleton Tourism Commission to launch an Experiential Tourism Development initiative designed to create immersive experiences for visitors at attractions, museums, cultural organizations, culinary venues, and historic sites in the Greater Madison area. The initiative’s goal is to engineer new and immersive offerings that will create competitive advantages for the destination, new revenue streams for partners, and bring more visitors to the area.

All these examples point to the great collaboration between Wisconsin’s destination marketing organizations and their municipalities, sharing the goal of driving tourism economic growth and the resulting benefits to our communities and residents. There’s no question that a strong partnership between municipalities and their Destination Marketing Organizations leads to destination growth and success.

About the author:

Julia Hertel is the Executive Director of the Wisconsin Association of Convention & Visitors Bureaus (WACVB). WACVB represents 38 destination marketing organizations across Wisconsin, and supports the growth of Wisconsin tourism through member education, marketing, networking, and advocacy. Contact Julia at jhertel@escapetowisconsin.com
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Livable Communities are Not Generation Specific

Sam Wilson, State Director, AARP Wisconsin

You see the signs everywhere these days: “Buy local,” “Shop local,” and “Eat local.” These sentiments are meant to remind us that the communities in which we live, work, and play derive their strength from us supporting each other. They create a connection to those who we live near and, more existentially, with those who we’ve hooked our personal and professional success.

As part of a community’s evolution, however, we also must be prepared to address demographic changes that occur as generations move in, through, and out of communities. At present, one such profound change is occurring throughout our state and the importance of understanding its impact will be a key to ensuring the strength and resiliency of our communities for decades to come.

The aging of our population can be seen in communities across our state in both urban and suburban landscapes. It will also continue into the foreseeable future with one in four Wisconsinites being over the age of 65 by 2040.

In fact, we no longer focus on just the 65+ as a broad category in our examination of aging demographics, but also the 85+ and 100+ populations as advancements in health care, nutrition, fitness, and the overall financial security of older adults continues to extend longevity well beyond life expectancies predicted just 10-20 years ago.

Much attention has been given to the rapidly aging population of many parts of Wisconsin through what we unaffectionately call “hysteria maps,” which show great swaths of the state where the percentage of older adults 65+ are rapidly increasing among communities. However, if you take a longer lens on these population statistics, we also see that the generations following behind the baby boomers are even larger than what we’re seeing today.

As such, the challenges we face today in creating communities that are attractive to, and address the needs of, aging residents are going to require long-term solutions, not short-term fixes if we are to be responsive to both current and future trends. This is a big conversation that has implications for our country, our state, and, most importantly, our local communities.

Today, the real action, innovation, and visionary work in communities is, in fact, being initiated by the communities themselves. Our state’s cities, towns, and villages are taking up the leadership reins and reinventing their own destinies without waiting for state or federal action.

This gradual transference of leadership over the last 50-60 years is born out of necessity as competition among communities for the industries of tomorrow, the creation of dynamic, inspiring public spaces, and, of course, retaining and recruiting residents, is fiercer than ever. If a community thinks they’ve got an upper hand over comparable rivals, they’ve probably created a “Top Ten” list to tell you all the reasons why they are the place for you.

Now, there’s a reason why these two pieces of context, the long-term trend of increasing older populations and a transference to local action, have been highlighted. They occupy the core rationale of the work that we at AARP call Livable Communities.

Community Leaders Are on the Front Lines

Communities, and their leaders, are on the front lines addressing the needs of aging populations. Many, if they have been paying attention to transformations happening in communities across this state, understand that the things that make it easier for older Americans to stay in their homes and communities are the things that we all want and need.

There’s a story I like to share that exemplifies some of the thinking, action, and learning that communities across Wisconsin are undertaking to develop more livable communities for all. A mayor with whom I had the pleasure of chatting with at a recent conference told me the story about a recent housing development that they had planned in their community.

With an unwavering focus on attracting millennials into the core of their city, developers, with the blessing of community leaders, designed a higher-density, mixed-used block with retail, dining, a small clinic, and even a mid-sized grocery story all positioned on the first floor of a series of multi-level apartment complexes. The location had a central commons as a focal point and placed an emphasis on walkability as the
data showed that millennials do not exhibit the same levels of vehicle ownership as previous generations.

Shortly after the ribbon cutting for the development occurred, occupancy in the new development exploded as they had hoped. However, something unexpected was occurring. They realized that the apartments were filling up not with millennials, but baby boomers and Gen Xers.

As it turns out, whether you’re 25, 45, or 65, we’re all placing a premium on similar things for our living environment: accessible open spaces for socialization and recreation, variety in our housing options, ease of access to multiple means of mobility including walkability, and closer proximity to services that are shared by the entire community.

I spotlight this example not as a specific roadmap to achieving greater livability for every community but as a way to inject a little cognitive dissonance in how we envision the future of our communities. Success in making communities more livable has a nearly infinite number of potential outcomes. However, the approach, understanding that livability is not generation-specific, opens a much wider realm of possibilities and taps into each community’s strengths that already lay within its grasp.

**Responding Requires a “Rethink”**

We recognize the spirit of livable communities’ work, in many ways, has been a part of community planning and development for a long time. Perhaps the names are a little different or the areas of focus a bit more refined. The purposes are not uncommon to most. The difference today is that our communities are responding to an entirely new set of economic, demographic, and societal challenges that require a rethink of the older models we used to use.

To be a positive contributor in this work, AARP nationally has partnered with close to 300 towns and cities nationwide through community conversations, listening posts, and surveys to better understand resident needs.

Much of this work is done through the AARP Network of Age-Friendly Communities that comprises nearly 200 communities representing more than 65 million people. In Wisconsin, we’re proud to have had our first three communities join the AARP Network of Age-Friendly Communities in 2017: Shorewood, Greendale, and Sheboygan.

All of these communities are intentionally incorporating livable and age-friendly principles into their long-term strategic planning and identifying specific gaps that exist within their community whether it be health care, housing, employment opportunities, or a host of other priority areas, that need addressing now and into the future.

Another important element of this work is best practice sharing. I’m extraordinarily impressed by organizations such as the League of Wisconsin Municipalities, the Wisconsin Downtown Action Council, our Wisconsin Main Street Communities, and many others who are creating the space for community dialogue around innovative ideas. The projects of today are aspirational and take an entrepreneurial, test-and-learn approach to community development.

**AARP Shines a Spotlight**

We, at AARP, seek to shine a spotlight on these community efforts, digging deeper into how ideas are being turned into action, and making it a little easier for everyone to learn from each other. Our latest *Where We Live* book highlights more than 100 ideas from a range of community leaders.

Last year, we launched a Community Challenge Grant program to help communities take action on shovel-ready, short-term projects. An impressive 91 projects from around the country received nearly $800,000 in funding, including two fantastic projects in Oconomowoc and Milwaukee that focused on making our built environment more accessible and walkable.

In 2018, we’re excited to announce that we’re expanding our commitment to fund more of these projects nationwide and I expect that Wisconsin will again have a strong showing of entries from across the state vying for these community challenge grants.

While the graying of our communities is a significant challenge to face, we would be remiss if we didn’t acknowledge that we’re also being presented with an opportunity to rethink
community models that in many ways have grown stagnant. We need community leaders’ help to convey the positive story of older Wisconsinites, their contributions to the fabric of our communities, and how addressing their needs and concerns will strengthen our cities, towns, and villages for people of all ages.

Whether you live, work, and play in Egg Harbor or Park Falls or our state’s largest community of Milwaukee, the most optimistic part of communities taking a step back to “rethink and reinvent” their future is that creating a more livable community doesn’t have to start and end with massive capital improvement projects or a focus on one generation or another.

In fact, it is more often sparked by small collaborative actions by residents, businesses, schools, the faith community, community leaders, and others creating small milestones of success along a much longer journey that will bring enhanced livability in our communities for all generations.

As many communities in Wisconsin have already shown, I have no doubt that by working together we can create even more communities that are great places for people of all ages to live their best life. If you’d like to find out more about the Livable Communities work going on at AARP, please visit www.aarp.org/livable

About the author:

Sam Wilson has spent the last 17 years with AARP in both government affairs and state director roles. Prior to joining the AARP Wisconsin team in 2011 as state director, Sam served as the Director of Government Affairs for AARP in South Dakota where he managed state and federal advocacy campaigns as well as voter education efforts. He currently serves on and advises a wide variety of state and local boards on aging-related issues and community development projects. Sam and his family live, work, and play in The Good Neighbor Community of Middleton. Contact Sam at SWilson@aarp.org

Where We Live: Communities for All Ages

The award-winning “Where We Live: Communities for All Ages” series highlights inspiring ideas and solutions from America’s local leaders to improve their communities, respond to pressing issues, and build partnerships. These free AARP books are available in print and e-book formats.

You can download or order your own copy here: http://bit.ly/AARPbooks
# 2018 League Workshops, Institutes, and Conferences

<table>
<thead>
<tr>
<th>EVENT</th>
<th>DATES</th>
<th>LOCATION</th>
<th>LODGING</th>
<th>REGISTRATION FEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Inspectors Institute*</td>
<td>April 18-20</td>
<td>Sheboygan</td>
<td>Blue Harbor Resort 866-701-25B8 ID: 7AR1F3</td>
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<td>ID: 7AR1F3 $82 Single/$109 Double</td>
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</tr>
<tr>
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<td>May 4</td>
<td>Brookfield</td>
<td>Embassy Suites Milwaukee/Brookfield</td>
<td>$85 Member</td>
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<tr>
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<td>May 11</td>
<td>Eau Claire</td>
<td>The Lismore Hotel</td>
<td>$85 Member</td>
</tr>
<tr>
<td>Local Government 101*</td>
<td>June 1</td>
<td>Madison</td>
<td>Holiday Inn at American Parkway</td>
<td>$85 Member</td>
</tr>
<tr>
<td>Local Government 101*</td>
<td>June 8</td>
<td>Appleton</td>
<td>Radisson Paper Valley</td>
<td>$85 Member</td>
</tr>
<tr>
<td>Clerks, Treasurers &amp; Finance Officers*</td>
<td>June 13-15</td>
<td>Wisconsin Dells</td>
<td>Chula Vista 855-898-4895 Booking ID E67298 $82 Single/$109 Double</td>
<td>$120 Member $145 Non-Member</td>
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<td>Municipal Attorneys Institute</td>
<td>June 20-22</td>
<td>Wisconsin Dells</td>
<td>Chula Vista 855-421-1542 Booking ID E05896 $149 Single/Double</td>
<td>$295 Member $320 Non-Member</td>
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<td>Chief Executives Workshop</td>
<td>August 16-17</td>
<td>Wisconsin Dells</td>
<td>Chula Vista 866-991-7986 Booking ID F474422 $82 Single/$149 Double</td>
<td>$185 Member $215 Non-Member</td>
</tr>
<tr>
<td>Municipal Assessors Institute</td>
<td>September 11-14</td>
<td>Green Bay</td>
<td>Tundra Lodge 877-886-3725 ID: League of WI Municipalities $82 Single/Double</td>
<td>$185 Member $215 Non-Member</td>
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<tr>
<td>Plumbing Inspectors Institute</td>
<td>September 19-21</td>
<td>Stevens Point</td>
<td>Holiday Inn &amp; Convention Center (715) 344-0200 ID: WI Plumbing Inspectors Institute $82 Single/$109 Double</td>
<td>$150 Member $175 Non-Member</td>
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<td>Local Government 101*</td>
<td>September 28</td>
<td>Stevens Point</td>
<td>Holiday Inn &amp; Convention Center</td>
<td>$85 Member</td>
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<td>120th Annual Conference and Engineering &amp; Public Works Institute</td>
<td>October 24-26</td>
<td>Wisconsin Dells</td>
<td>Kalahari Resort 877-253-5466 ID: League of WI Municipalities 2018 $115 Single/Double**</td>
<td>$250 Member $265 Non-Member</td>
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<td>Police &amp; Fire Commission Workshop</td>
<td>November (TBD)</td>
<td>Wisconsin Dells</td>
<td>TBD</td>
<td>$125 Member $150 Non-Member</td>
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*Register online now @ www.lwm-info.org

This form is intended for planning purposes. Information presented is accurate as of 2/05/2018.

**Room block available June 1, 2018.
Managing Event Liability by Thinking It Through

Jerry Deschane, Executive Director, League of Wisconsin Municipalities

Festival organizers usually address the dangers and liabilities of their event in one of two ways. They think about them or they don’t. Thinking about them is the better path.

It’s not a question of losing a multimillion dollar lawsuit; Wisconsin cities and villages have important protections against large liability claims. Damages against a municipality are generally limited to $50,000 per occurrence. In addition, Wisconsin has a strong “recreational immunity” statute that protects a municipality from liability if someone is hurt or suffers property damage while on city or village property. But there’s more to liability than just dollars and cents.

“Municipal leaders want to make an event as safe as possible while still preserving the fun of it,” says League of Wisconsin Municipalities Mutual Insurance (LWMMI) President Dennis Tweedale. LWMMI insures the majority of Wisconsin’s cities and villages against liability claims, but Tweedale says money should not be the primary reason for making an event safe.

“It’s not our job to be the ‘Fun Police,’ but you have to be prepared to answer to the Court of Public Opinion. A festival organizer doesn’t want to be faced with a tragedy and members of the community asking the question, ‘How could you have let this happen?’”

Tweedale says there are some simple, basic steps municipal event planners should follow whether they’re planning a city parade or a Fourth of July fireworks extravaganza. “The event committee needs to sit down and brainstorm what could possibly go wrong. Then, they should come up with contingency plans to address those hazards.”

In addition to the organizer and committee volunteers, there are key people who need to be part of the planning process. Tweedale said the police chief and fire chief or their representatives obviously need to be consulted. If it’s a parade, there are traffic considerations, but it also may be wise to have volunteers stationed along the route to prevent children from wandering in front of moving trucks and floats. If the event is taking place in a big open area, is there a planned route and method for emergency vehicles to gain access to an accident, no matter where on the grounds it occurs? If there’s a beer tent, have you hired security (bouncers) to make sure an evening of fun doesn’t turn into a free-for-all?

“Just sit down and start brainstorming. You’ll come up with a whole list,” of potential hazards. Painful experience shows that failing to take that simple step on the front end can have tragic results.

“In Michigan recently, a community hired skydivers as part of an air show. Just before the skydiver left the ground he asked the event organizers whether they had people making sure the landing zone would be kept clear. They hadn’t and it wasn’t.” A toddler in a stroller was hit in the head by the falling skydiver and is now a quadriplegic. Checking in with the skydiving company about safety precautions in advance perhaps could have avoided the tragedy.

Tweedale also recalls a story about the famous Woodstock music festival held in rural New York in 1969. The event was far more successful than the organizers expected, attracting 400,000 people. During the multi-day rock concert, a downpour flooded parts of the site, nearly submerging a high-voltage electrical panel that had been hastily installed on the ground. Had it not been caught at the last minute, dozens of people would have been hurt or killed.
“Someone, whether it’s the event coordinator or the mayor, needs to be empowered to decide to call the whole thing off in the event of severe weather,” said Tweedale. And that needs to be determined upfront. You shouldn’t be deciding who’s in charge with thousands of people gathered outside in a torrent.

Another must-have member of the municipal event planning committee might not be so obvious. Dennis says the municipal attorney has a critical role to play. “You’re going to be handed contracts from vendors and sometimes those ‘standard’ contracts can void the liability protections that cities and villages have. Decide right now that you will run every one of those contracts past the municipal attorney.” Over the years, Dennis has seen numerous contracts presented by amusement vendors that have the effect of making the village liable for anything and everything that could go wrong.

Common sense precautions do not need to mean squeezing all of the fun out of an event. Dennis has seen community events where the organizers went overboard, placing unreasonable and unnecessary restrictions on everything. “Common sense should be the rule,” he said. “We don’t need to sit on high and dictate, you want people to have fun.” Having fun and common-sense safety measures can co-exist; all that’s needed is some advance planning.

About the author:

Jerry Deschane is the Executive Director of the League of Wisconsin Municipalities and the Urban Alliance. He also serves as the Secretary of the League of Wisconsin Municipalities Mutual Insurance board of directors and is an ex officio member of the board of the Local Government Institute. Working with the League board and eight-person staff, Jerry is responsible for engaging the League’s membership in the state legislative process and for motivating state policymakers to support vibrant Wisconsin communities. He is the fifth League Executive Director in 116 years. Deschane spent 20 years with the Wisconsin Builders Association and also has experience in state government and the news media. Contact Jerry at jdeschane@lwm-info.org

You can find Jerry on Twitter @DeschaneJerry
Collecting Room Taxes from Airbnb and other Short-term Rentals

Curt Witynski, J.D., Deputy Executive Director, League of Wisconsin Municipalities

Despite recent changes made to the room tax law designed to help municipalities receive room taxes from short-term rental properties advertising on Airbnb and other online services, the reality is that little has changed in Wisconsin. Municipalities must continue to use whatever tools are available to collect room taxes directly from the owners of short-term rental properties using Airbnb and similar online services. Options for collecting room taxes include, contracting with Airbnb directly for room tax collections, hiring a short-term rental compliance firm, or using municipal employees to locate short-term rentals within the community and informing the owners of the need to comply with the community's room tax ordinance.

The 2017-2019 state budget (2017 Act 59) added language to the room tax law allowing a municipality to collect room taxes from “lodging marketplaces” (i.e., businesses such as Airbnb, HomeAway, or VRBO, which provide an online platform for persons to offer the short-term rental of a residential dwelling).

The state budget also created Wis. Stat. sec. 66.0615(5), which requires lodging marketplaces to register with the Department of Revenue (DOR) for a license to collect state sales taxes on short-term rentals and to collect room taxes imposed by a municipality.

Under the state budget language, after receiving a license from DOR, a lodging marketplace must do the following if a short-term rental is rented through the lodging marketplace: (a) collect sales tax from the occupant and forward it to DOR; (b) if the rental property is located in a municipality imposing a room tax, collect the room tax from the occupant and forward it to the municipality; and (c) notify the owner of the rental property that the lodging marketplace has collected and forwarded the sales and room taxes. A municipality is prohibited from collecting a room tax from the owner of a short-term rental if the municipality has already received room taxes on the short-term rental from a lodging marketplace. These provisions took effect on September 23, 2017.

DOR maintains a list on its website of all marketplace lodging licenses that the department has issued. The list is updated monthly.


As of March 1, 2018, only 11 active lodging marketplace licenses are listed. Noticeably absent from the list are Airbnb, VRBO, or other national marketplace lodging organizations.

According to DOR staff, Airbnb and other well-known lodging marketplaces assert that they don’t have the “nexus” with Wisconsin that is necessary for the state to require them to collect and remit state sales taxes from Wisconsin-based online transactions. Indeed, DOR’s lodging marketplace license FAQ web page acknowledges that only if the lodging marketplace has nexus with Wisconsin, must the lodging marketplace obtain a license and collect sales tax.

Since Airbnb is currently not licensed as a lodging marketplace in Wisconsin, it need not comply with the requirement that license holders collect room taxes from the occupants of short-term rentals rented through the lodging marketplace and forward those amounts to the municipality.

Consequently, nothing has changed in this state yet regarding the challenge of how a municipality collects room taxes from short-term rentals that are arranged and paid for through Airbnb and VRBO or other national lodging marketplaces. A few Wisconsin municipalities, such as Madison and Green Bay, have entered into room tax collection agreements directly with Airbnb. Under these agreements, Airbnb agrees to pay municipalities 100% of the room tax owed, including amounts collected from properties a municipality may be unaware are being used as short-term rentals.

However, Airbnb typically refuses to reveal to municipalities which property owners in the community are renting their properties through Airbnb and for how many nights.

Because of this lack of transparency, some communities have declined to enter into room tax collection agreements with Airbnb. Communities are concerned about not being able to confirm whether Airbnb is accurately
collecting and remitting room taxes from all of the short-term rental properties within the community advertising through Airbnb. Also, communities need to know, for a variety of reasons, where and how many short-term rental properties are in the community.

Most communities in Wisconsin continue to attempt to collect room taxes directly from the owners of short-term rental properties. Some communities require short-term rental property owners to register or obtain a license from the municipality. The challenge for the municipality is how to locate non-compliant owners of short-term rentals offered online through Airbnb and similar services. Some communities, like Madison, have hired short-term rental compliance firms or invested in software, such as Host Compliance (https://hostcompliance.com/) or STR Helper (https://strhelper.com/), to locate non-compliant short-term rental properties and inform them of the need to obtain a license and collect room taxes. Some communities have used room tax revenues earmarked for tourism promotion and development to pay for short-term rental compliance enforcement services.

**Sample Room Tax Collection Forms and Resources**

https://www.revenue.wi.gov/Pages/FAQS/Lodging-Marketplace-License.aspx


http://www.publichealthmdc.com/documents/ShortTermRentalHandout.pdf (In Madison, the joint city-county Public Health Dept. has taken the lead on short-term rental licensing, because of the health licensing aspect.)

A sample letter informing a property owner suspected of operating a short-term rental of the need to obtain a license from the municipality can be found at http://www.lwm-info.org/DocumentCenter/View/1917

Madison’s February 2018 Short-Term Rental Compliance Report is at http://www.lwm-info.org/DocumentCenter/View/1918

**Taxation 1053**

About the author:

Curt Witynski is the League’s Deputy Executive Director. He primarily manages the League’s lobbying program, representing the League before the Legislature, the governor’s office, and state agencies. He writes the Legislative Bulletin and Capitol Buzz newsletters, organizes legislative material and the Budgeting Toolkit for the League’s web page, and answers questions from the media and members about legislation that the League is following. Contact Curt at witynski@lwm-info.org
Each year, spring brings a mix of showers and sunshine. Much like the weather, property taxes provide a healthy foundation for funding local government services. To ensure the effectiveness of this process, fair and equitable taxation is essential. An avenue to contest assessments is crucial for fairness and equity. In Wisconsin, local Boards of Review (hereinafter BOR) provide that opportunity for property owners.

In municipalities across the state, local citizens and municipal officials prepare to serve on BORs. While members of the board do not have capes or superpowers, these local heroes do provide a vital service in maintaining fair and equitable property taxes in Wisconsin and provide a good example of community involvement.

Overview

The property owner’s right to appeal a property tax assessment is part of their constitutional right to due process.1 Article I, Section 9 of the Wisconsin Constitution declares that “every person is entitled to a certain remedy in the laws. They ought to obtain justice freely without being obliged to purchase it, promptly and without delay, conformably to the laws.” State law, Wis. Stat. § 70.47, provides this process for appeal by creating a local BOR to consider and decide upon property tax assessment appeals. The BOR is a quasi-judicial body responsible for correcting errors on the assessment roll and administering property tax assessment appeals.

The BOR is responsible for adjusting any assessments proven incorrect as well as correcting any errors in the assessment roll. The BOR’s function is not to value property, but to decide whether the assessor’s value is correct based on the facts presented to it. The BOR is the first step in the formal appeal process for an individual property owner who protests an assessment. The property owner cannot pursue subsequent avenues of appeal for an individual assessment unless a formal objection has first been made to the BOR.

The BOR has specific statutory duties set forth in Wis. Stat. § 70.47(6) including:

1. correcting all description and computation errors in the assessment roll;
2. checking the roll for omitted property and for double assessments (omitted property shall be placed on the roll and the owner notified); and
3. adjusting assessments when proven incorrect by sworn testimony.

The BOR is responsible for evaluating evidence in the form of sworn testimony regarding the accuracy of an assessed value. The BOR may not substitute its judgment or opinion of value for the assessor’s. The assessor has sole responsibility for making assessments. Under the provisions of Wis. Stat. § 70.47(8)(i), the BOR is legally bound to accept the assessor’s assessment as correct unless there is a sufficient showing of evidence that the valuation is incorrect.

BOR membership depends on the type of municipality – town, village, or city (first-class or other).2 In a town, the town supervisor, clerk, and other members by ordinance comprise the BOR. A village president, clerk, and other members by ordinance comprise a village’s BOR. In a city of the first-class, members of the BOR are appointed by ordinance and include five to nine residents of the city who cannot hold public office nor be publicly employed. Members are appointed by the mayor with approval by the common council holding office for staggered five-year terms. BOR membership in cities other than those of the first-class include: mayor, city clerk, and other members by ordinance. It is important to note that the assessor cannot be a member of the BOR.

In order to hold a valid BOR, at least one voting member must attend a training session approved by the Wisconsin Department of Revenue (hereinafter DOR) within two years of the board’s first meeting. The municipal clerk provides an affidavit to DOR when the requirement has been fulfilled. While the law does not require it, DOR encourages all BOR members to attend training each year to ensure proper procedure is followed with consistent and equitable results.

1. Milewski v. Town of Dover, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303
2. Wis. Stat § 70.46
A general timeline of events includes the following: the assessment roll is open and available for public review (open book), BOR's first meeting (adjournment if necessary to complete the roll), hearings, and final adjournment. In towns and villages, the BOR should meet in the Town or Village Hall or a place designated by the Town or Village Board. If this is not possible, the clerk’s office is an option. In cities other than the first-class, the BOR should meet at the Council Chamber or a place designated by the council. For cities of the first-class, the BOR should meet at the place designated by the Commissioner of Assessments.

**New Requirements**

Recent statutory changes and case law impact BORs in two areas: timing and access.

**Timing – New for 2018**

Under revised Wis. Stat. § 70.47(1), the BOR must meet annually during the 45-day period starting the fourth Monday of April. The BOR cannot meet sooner than seven days after the last day on which the assessment roll is open for examination (open book). During open book, a property owner has the opportunity to discuss their assessment directly with the assessor and provide any information that might affect the assessment.

The minimum seven-day interim between open book and BOR is a change from prior law, which allowed open book and BOR to occur on the same day. However, this practice did not provide ample time for a property owner to gather information for a BOR hearing if open book did not provide the desired outcome. The seven-day waiting period provides this opportunity for the property owner.

**Property Owner Access to the BOR**

Prior to 2017, property owners were required by statute to allow an assessor to conduct an interior inspection to appeal to the BOR. In a recent Wisconsin Supreme Court decision, *Milewski v. Town of Dover,* the Court’s lead opinion concluded the following: (1) property owners had a due process right to contest tax assessor’s valuation of their real property as excessive; (2) a tax assessor entering a home to conduct an “interior view” for valuation purposes is entering private property for the purpose of obtaining information and is, therefore, conducting a Fourth Amendment search; and (3) the statutory procedure was unconstitutional because it required citizens to give up their Fourth Amendment right to be free from unreasonable government searches in their home in order to keep their Fifth Amendment due process right to challenge their property tax assessment at the BOR.

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3. 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303
For circumstances in which available sources do not allow the assessor to develop a constitutionally sound value for the property, the Court highlighted the option of a special inspection warrant for gaining access to an interior view of the home under Wis. Stat. § 66.0119. While the Court did not discuss what specific facts would merit a warrant for interior view, factors to consider include, but are not limited to, whether information from a prior improvement inspection is available and recent and the amount of information provided by the property owner.

The outcome of this case affects the BOR process. A property owner may now deny an assessor interior entry to a residence and still appeal to the BOR. However, this does not preclude the assessor from seeking the special inspection warrant, if appropriate. Additionally, the property owner must still comply with all other requirements for appealing to the BOR under state law, such as submission of an objection form in writing and provision of other required materials.

A new statute, Wis. Stat. § 70.47(7)(aa), does allow the BOR to deny a hearing to a property owner who does not allow the assessor to complete an exterior view of the home. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover.* It is therefore unclear whether the Court would uphold the new statute against a due process challenge. This potential legal issue may be avoided entirely by granting a BOR hearing even if the property owner denied an exterior view. The lack of access to information gained from view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

**Hearings**

BOR hearings are open to the public. The hearings should have the following attendees: Assessor, Property Owner or Agent (duly authorized), BOR Members, Municipal Attorney (optional), Property Owner’s Attorney (optional), Assessor’s Attorney (optional), and the Municipal Clerk (optional – if not a member of BOR). A record is created of all proceedings. The property owner or representative is heard first and is examined under oath.

The BOR is a quasi-judicial body allowing an adversarial party’s witness the right to cross-examination. Property

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4. *Id.*
5. Wis. Stat § 70.47
owners and assessors can ask each other questions. Members of the BOR may also ask questions. The assessor is not a member of the BOR. The assessor is a witness for the municipality. The BOR chairperson must manage the hearing to keep all parties focused on the specific objection to valuation.

The BOR must evaluate the weight of evidence and its impact on the presumption that the assessor is correct. A property owner may present information to the BOR that had not been provided to or known by the assessor. A property owner may appeal a land classification or valuation.

State law requires the assessor to classify land on the basis of use. There are eight statutory classifications for real property: residential, commercial, manufacturing, agricultural, undeveloped, agricultural forest, productive forest land, and other. Classification impacts assessed value. For example, the standard for assessing agricultural land in Wisconsin is use-value. In use-value assessment, the use of the land is the most important factor in determining its assessed value. Use-value requires that the assessed value of farmland is based on the income that could be generated from its rental for agricultural use. A property owner who would like to be classified as agricultural would need to provide evidence that the land is devoted primarily to agricultural use.

For valuation objections, the BOR looks first to whether or not there is a recent sale of the property and then to whether sales of reasonably comparable property are available, as required by the Wisconsin Supreme Court case, State ex rel. Markarian v. City of Cudahy, 45 Wis.2d 683, 173 N.W.2d 627 (1970). The Markarian case confirmed a hierarchy of evidence as the best indicator of value and held that only in the absence of a recent, arm’s length sale of the property in question and sales of reasonably comparable property, can the assessor, in determining fair market value, consider all factors collectively which have bearing on the value of property. With this guidance, the BOR can ask the following when evaluating the credibility and relevance of evidence provided: (1) What impact does the evidence offered have to overall valuation?; (2) If the evidence submitted was viewed solely by the property owner, can the evidence offered be documented or corroborated? For example, if it is testimony – are verifiable photos or recordings available?; (3) Is there a recent sale of the property?; (4) If not, are there sales of comparable properties to justify the change to the assessor’s valuation?; (5) What adjustments were made to the comparable sales?; and (6) Was an independent appraisal conducted? If so, what was the result?

Property owners should be prepared to answer these questions with credible evidence to prove the assessed value is in error. State law provides the BOR with the option to subpoena more evidence or ask further questions if provided with evidence showing an assessment may be in error. Based upon the evidence, the BOR then makes a determination about classification or value.

Conclusion

The unsung heroes of the BOR serve to provide a fair and equitable system of property taxation in Wisconsin. The position is not well paid nor offered with great fanfare; however, the BOR is essential to protecting our constitutional rights in a fundamentally sound system. While no one is excited to receive their property tax bill, comfort can be derived from the knowledge that Wisconsin has a system guaranteeing access to due process to ensure a fair and equitable tax assessment.

Resources

The following resources are available for municipalities, BOR members, property owners, and their representatives:

• BOR Training
• BOR Guide
• Appeal Guide
• WPAM (Wisconsin Property Assessment Manual)

Taxation 1054

About the author:

Michelle Drea is an attorney who serves in the public arena as the Wisconsin Property Assessment Manual and Guides Editor for the Wisconsin Department of Revenue (DOR). Prior to her time at DOR, Michelle held another public position as a City of Denver prosecutor. She transitioned to the private arena with Thomson Reuters as an author of legal textbooks and Bar Review instructor, and a corporate attorney for a mid-sized company based in Wisconsin. Michelle’s outside interests include running, writing, and spending time with her family. Contact Michelle at MichelleM.drea@wisconsin.gov

6. Wis. Stat. § 70.32(2)(a)
7. Wis. Stat. § 70.47(8)(d)
8. Wis. Stat. § 70.47(9)(a)
For the Good of the Order

Making a Motion

Daniel Olson, Assistant Legal Counsel, League of Wisconsin Municipalities

Welcome to the inaugural League of Wisconsin Municipalities’ column on parliamentary procedure and related matters for conducting local government meetings. It is our sincerest hope that the information we provide here will be informative and useful, but falls well short of putting you to sleep before you read the final sentence. We know. That will be a challenge. This column is about meeting procedures after all, not the goofiest public policy decision of the month. As always, we welcome your feedback as well as suggestions for future columns. This one is about making a motion.

Motions are an important vehicle for debating policy decisions, even for small- or medium-sized bodies like city councils, village boards, and their committees. However, it is important to note that a motion is not required for discussion of an issue.

Informal discussion of an issue even though there is no motion pending is procedurally permissible. However, an informal discussion is not the same as a free-for-all. Rather, discussion rules pertaining to recognition, time limits, decorum, and other procedures should be applied by the presiding officer to ensure a fair and full discussion by all members.

A more structured discussion and debate is commenced with a motion. To make a motion a member should state, “I move we…” and complete the motion with what is to be done, when, where, and how. The motion maker should not state their reasons for the motion when making it. The reasons for the motion are offered and addressed during the discussion and debate on the motion.

Each motion must have a second to indicate that at least one other member is interested in discussion. A member wishing to second a motion should simply state, “I second” or “second.” A debatable main motion fails if there is no second and any discussion on the motion is out of order. However, discussion of an un-seconded motion without an objection may reasonably be deemed a waiver of the second rule and provide the discussion and any subsequent protection from challenge.

Once made and seconded, a main motion is available for debate and discussion pursuant to the rules of the body. Forthcoming columns will address some of the key debate and discussion rules provided by Robert’s Rules of Order and other sources.
Mail:
League of Wisconsin Municipalities
131 West Wilson Street, Suite 505
Madison, WI 53703

Online Registration:  FAX:
www.lwm-info.org  608-267-0645

Registration Deadline:  April 11, 2018

Name_____________________________________________Title____________________________________

Municipality or Company ______________________________________________________________________

Street Address____________________________________City______________State______Zip______________

Phone number______________________________________email_____________________________________

Do you need amended arrangements to accommodate a disability or dietary need?  □ No.  □ Yes.  We will contact you to make the arrangements.

WORKSHOP CHOICES: Choose one from each set of concurrent sessions; additional information about each session is supplied on the AGENDA at www.lwm-info.org on the Building Inspectors Institute page.

<table>
<thead>
<tr>
<th></th>
<th>Legislative Update</th>
<th>2015 IBC Essentials</th>
<th>2015 IBC Essentials</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1 Legislative Update</td>
<td>5 2015 IBC Essentials</td>
<td>11 2015 IBC Essentials</td>
</tr>
<tr>
<td>2</td>
<td>Exterior Code Refresher</td>
<td>6 TBD</td>
<td>12 Home Energy Score</td>
</tr>
<tr>
<td>3</td>
<td>HVAC Plan Review</td>
<td>7 UDC Structural</td>
<td>13* Off-Site Tour</td>
</tr>
<tr>
<td>4</td>
<td>Goliath Tech Screw</td>
<td>8 2015 IBC Essentials</td>
<td>14 2015 IBC Essentials</td>
</tr>
<tr>
<td>5</td>
<td>Goliath Tech Screw</td>
<td>9 DSPS Audit Roundtable</td>
<td>15 Attic Ventilation</td>
</tr>
<tr>
<td>6</td>
<td>2015 IBC Essentials</td>
<td>10 Decks/Inspector's Standpoint</td>
<td>16* Off-Site Tour (continued)</td>
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GUEST, RECEPTION, BANQUET AND SPECIAL NEED RESPONSES:

Are you bringing a guest?  □ No.  □ Yes.**  Guest’s name _______________________________

Attending Wednesday’s reception?  □ I will attend.  □ My guest and I will attend.  □ Can’t make it.

Attending Thursday’s banquet?  □ I will attend.  □ My guest and I will attend.  □ Can’t make it.

WBIA Region if applicable:  Northwest_______ Northeast_______ Southwest_______ Southeast_______

REGISTRATION FEES:
Tuition for Members*** □ $190  Tuition for Non-Members*** □ $215  Guest Fee** □ $40  TOTAL $_________

On-line registration is encouraged at www.lwm-info.org. Paper registrations must be accompanied by payment.

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Signature______________________________________________________________

CONFERENCE HOTEL INFORMATION:

Make reservations directly with Blue Harbor Resort at 866-701-2583. Use Block ID Code 7AR1F3

Room charge:  $82 Single/$109 Double  Reserve no later than March 27, 2018

Please identify yourself as attending the League of Wisconsin Municipalities Building Inspectors Institute to obtain this rate. Room charges are subject to a 13% local and state taxes; a letter/certificate of exemption must be presented if the charge should be tax exempt. 72-hour advance cancellation policy, with a $25 cancellation fee.

THE FINE PRINT:

*Workshops 13 & 16 are a 2-part off-site tour to Richo Structures. Closed-toe shoes and a hard hat are required for the tour.
**The $40 guest fee covers guest attendance at Wednesday’s reception and Thursday’s banquet. There is no formal guest program this year, but we will have local site and dining suggestions at the registration table.
***Only staff members and officials from cities and villages that are currently members of the League of Wisconsin Municipalities may register as members.

Registration fees, minus a $10 processing fee, are refundable if the League is notified of cancellations by close of business on April 11, 2018. No refunds can be issued for cancellations received after close of business on April 11, 2018.
**Legal Captions**

**Taxation 1053**

Discusses options municipalities have for collecting room taxes from short-term rentals arranged for online through Airbnb given that Airbnb is currently not licensed by the Department of Revenue as a lodging marketplace and need not comply with Wis. Stats sec. 66.0615(5), which requires licensed lodging marketplaces to collect room taxes from the occupants of short-term rentals rented through the lodging marketplace and forward those amounts to the municipality.

**Taxation 1054**

Legal comment by Michelle Drea, Wisconsin Department of Revenue, provides overview of Board of Review (BOR) duties and powers and summarizes recent statutory changes affecting time frame when BOR meets and prohibiting Open Book and BOR’s first meeting from being held on the same date. Highlights sec. 70.47(7)(aa) which allows BOR to deny hearing to property owner who does not allow assessor to complete exterior view of home, enacted after decision in *Milewski v. Town of Dover*, 2017 WI 79, but recommends allowing access to BOR and handling as evidentiary manner to avoid possible due process concerns.

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Local Government 101 Agenda

8:30 a.m.  Registration
9:00 a.m.  Welcome
Jerry Deschane, Executive Director or Gail Suni, Member Engagement Director, League of Wisconsin Municipalities

Organization & Powers of Cities and Villages
Claire Silverman, Legal Counsel, or Daniel Olson, Assistant Legal Counsel, League of Wisconsin Municipalities

Recognizing and Avoiding Conflicts of Interest
Claire Silverman, Legal Counsel, or Daniel Olson, Assistant Legal Counsel, League of Wisconsin Municipalities

10:45 a.m.  Break
11:00 a.m.  Budgeting & Financial Oversight
Staff from Ehlers

12:15 p.m.  Lunch (included)
1:00 p.m.  Procedures for Local Government Meetings
Dan Hill, Retired Local Government Specialist

2:15 p.m.  Break
2:30 p.m.  Managing Public Works Activities
Ben Jordan, Transportation Information Center, Department of Engineering Professional Development, UW-Madison

3:45 p.m.  Adjourn

Registration must be received at least 5 business days before the workshop date.

Choose a location/date:
☐ Brookfield: Embassy Suites Milwaukee/Brookfield, May 4
☐ Eau Claire: The Lismore, May 11
☐ Madison: The Holiday Inn Madison at the American Center, June 1
☐ Appleton: Radisson Paper Valley, June 8
☐ Stevens Point: Holiday Inn Hotel & Conference Center, September 28

Registrant’s Name (please print)  Position
___________________________________  ____________________
___________________________________  ____________________
___________________________________  ____________________
___________________________________  ____________________

Contact Person (for questions regarding this registration)
_____________________________________________

Street Address ________________________________________________
City________________________ State___________Zip Code_________

Municipality/Company_________________________________________
Phone_______________________Email__________________________

☐ Please check this box if you need accommodations regarding a disability or dietary restriction. We will contact you to make the necessary arrangements.

Registration Fee:  $85 (member) or $110 (non-member) per person
Registration deadline for each workshop is five business days prior to that event. Sorry, we cannot accept registrations by phone.

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Expiration Date____________________Security Code___________
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THE FINE PRINT:
Only staff members and officials from cities and villages that are currently members of the League of Wisconsin Municipalities may register as members. Registration fees, minus a $10 processing fee, are refundable if cancellation notice is given five or more business days before the workshop date.

HOTEL INFORMATION:
Local Government 101 is designed to be a one-day workshop. However, a small block of rooms has been reserved for over-night reservations. Please call the hotel directly, and reference the League of Wisconsin Municipalities to receive the block rate. (See the PDF of complete hotel information at www.lwm-info.org on the Local Government 101 page.)
Liability FAQ 2

Does the recreational immunity statute, Wis. Stat. sec. 895.52, protect a municipality from liability which might arise from an injury that occurs on municipal property when the injured person paid a fee to the municipality to use the municipal facility?

Generally speaking, the answer is yes. The recreational immunity statute would, for example, protect a municipality from liability when a person is injured at a municipal swimming pool and that person paid an admission fee to use the pool. The recreational immunity statute does not protect against liability, however, when a death or injury occurs on municipal property at any event for which the municipality charges an admission fee for spectators. Wis. Stat. sec. 895.52(4)(a).

Intoxicating Liquors FAQ 16

Someone applied for a “Class B” alcohol license and claims he needs it so he can have video gambling machines in his establishment. Does a “Class B” liquor license authorize video gambling machines?

No. Video gambling machines are unlawful. See Wis. Stat. ch. 945. A “Class B” liquor license does not authorize or legitimize video gambling machines. Nonetheless, some liquor licensees assert that a “Class B” liquor license authorizes them to lawfully provide video gambling on their licensed premises. The assertion is not accurate.

The assertion may be based improperly on the fact that although all video gambling machines are prohibited by state law, state law provides reduced penalties for “Class B” premises with five or fewer video gambling machines (see Wis. Stat. secs. 945.03(2m) and 945.04(2m)). It may also flow from changes to enforcement of video gambling laws in 2003 when the legislature limited local and Department of Justice (DOJ) enforcement authority by restricting or removing video gambling investigation or enforcement by those government units in premises with a “Class B” liquor license. In any event, the basis for the assertion is irrelevant because it is not accurate.

Intoxicating Liquors FAQ 23

Who can obtain temporary (picnic) beer and wine licenses and is there any limit on the number of picnic licenses that can be obtained in a year?

Picnic licenses can only be issued to “bona fide” clubs, chambers of commerce, fair associations or agricultural societies, churches, lodges, or societies that have been in existence for at least six months, and to veterans’ organizations. Wis. Stat. secs. 125.26(6) and 125.51(10). The dictionary defines “bona fide” as authentic, genuine, done or made in good faith, without deception or fraud.

“Club” is defined as a group of people organized for a common purpose, especially a group that meets regularly. Notably, the definition of “club” in Wis. Stat. sec. 125.02(4) appears to be inapplicable to picnic licenses. Also, an individual, partnership, or business corporation is not eligible for a picnic license because they are not a “club” within the meaning of the statute.

Although there is no limit on the number of temporary Class “B” (picnic) beer licenses that may be issued to an eligible organization in a calendar year, not more than two temporary “Class B” (picnic) wine licenses may be issued to an eligible organization in any 12-month period. Sec. 125.51(10).
2018 Wisconsin CTFO Institute Registration Form
Chula Vista Resort, Wisconsin Dells
June 13-15, 2018
Registration Deadline: June 6, 2018

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Phone number_________________________________________email_________________________________

WORKSHOP CHOICES: (Please choose one from each set of Thursday sessions.)

□ Track 1 Alcohol/Tobacco Licensing  □ Track 1 Alcohol/Tobacco Licensing (continued)  □ Track 1 Elections
□ Track 2 Financial Management Planning  □ Track 2 State Reporting Form C & PSC  □ Track 2 TIF Project Planning  □ Track 2 TIF Project (continued)

Are you bringing a guest?  □ No.  □ Yes.  Guest’s name ______________________________
Attending Wednesday’s Picnic?  □ I will attend.  □ My guest and I will attend.  □ Can’t make it.
Do you need amended arrangements to accommodate a disability or dietary need?  □ No.  □ Yes.
We will contact you to make the necessary arrangements.

REGISTRATION FEES:
Tuition for Members □ $120  Tuition for Non-Members □ $145  Guest Fee □ $30  TOTAL $_________

□ I am paying by CHECK.  (Make check payable to League of Wisconsin Municipalities)
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  Expiration Date__________________________________)  Security Code (back of card)_________________
  Signature_______________________________________________________________

CONFERENCE HOTEL INFORMATION:
Make reservations directly with Chula Vista at 855-898-4895. $82/single $109/double.
Identify yourself as part of the Clerks, Treasurers & Finance Officers Institute, Booking ID E67298 to receive the block room rate. Deadline for room reservations at the block rate is May 23, 2018.

Reservations cancelled 72 hours in advance of arrival will receive a refund less a $25 processing fee. Room charges are subject to a 12.75% local and state taxes; a letter/certificate of exemption must be presented if the charge should be tax exempt.

THE FINE PRINT:
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FAX: 608-267-0645  131 West Wilson Street, Suite 505
Madison, WI 53703

The Municipality  |  April 2018  31
Marshfield. Finance Director Keith Strey resigned his position in February after serving the city for 19 years. He will be Dunn County’s Chief Financial Officer/County Auditor. In his farewell email he said, “It has been an honor to work with all of you… to serve the citizens of Marshfield. The City has certainly experienced a lot of growth and change the past 19 years to position itself for future success while maintaining expected services, even during the most significant economic downturn several years ago.”

Adams. Jeanne Gostomski, City Deputy Clerk/Treasurer, will retire at the end of April. The City of Adams would like to thank Jeanne for her years of dedication and wish her the best of luck in her brand new adventure!

Chilton. Fire Chief Gary Halbach is retiring at the end of the April after serving the department for 30 years, and serving as chief since 2005. The city truly thanks Gary for his commitment to the city and wishes him the best in a well-deserved retirement.

Mount Horeb. Finance Director/Treasurer Cheryl Sutter recently retired after 20 years of service. The Village of Mount Horeb thanks Cheryl for her service.

Pleasant Prairie. Village Clerk Jane M. Romanowski retired on January 31 after 26 years of employment with the village. The Village of Pleasant Prairie expresses appreciation for Jane’s service.

Valders. Director of Public Works Len Heimerman retired on January 31 after serving the village for more than 20 years. The Village of Valders wishes him well as he starts this new chapter in his life.

Crivitz. Richard Kaminski, long-time trustee for the Village of Crivitz, passed away in December 2017. Richard will be deeply missed by his fellow village officials and staff, and by the many birds he so generously fed.
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