

RESOLUTION NO. 9-08-1

RESOLUTION ADOPTING AN OFFICIAL POLICY ON COMBINING AND DIVIDING TAX PARCELS IN THE REAL PROPERTY ASSESSMENT ROLL

WHEREAS, due to frequent requests to combine or divide tax parcels it would be advantageous to have an official policy on combining and dividing tax parcels in the real property assessment roll; and

WHEREAS, all real property owners in Monroe County will be ensured of being treated equally in regards to the methods used to list their real property assessment roll; and

WHEREAS, tax parcels currently in noncompliance with this policy will not be subject to the policy until future documents recorded in the Register of Deeds office include them or their current owner requests that the Real Property Listing office administer the policy, whichever may come first.

NOW, THEREFORE, BE IT RESOLVED that the Monroe County Board of Supervisors does hereby adopt the attached policy on combining and dividing of tax parcels.

BE IT FURTHER RESOLVED that the Monroe County Board of Supervisors does also authorize the individual performing the duties of Real Property Lister to follow this official policy on combining and dividing tax parcels in Monroe County.

Dated this 24th day of September, 2008.

OFFERED BY THE FINANCE COMMITTEE:

Susan A. Pierce

Keith E. Kernyn

Dennis Hubbard

James B. Kuh

Committee vote: 4-0

Fiscal note: No financial impact.

Statement of purpose: To adopt an official policy for combining and dividing tax parcels in the real property assessment roll for Monroe County.

STATE OF MISSISSIPPI
COUNTY OF MONROE) ss
I, SUSAN A. BATSON, Monroe County Clerk,
DO HEREBY CERTIFY that the foregoing is a true and
correct copy of Res. 9-08-1
adopted by the County Board of Supervisors at the
meeting held Sept 24, 2008
Susan A. Batson
SUSAN A. BATSON, MONROE COUNTY CLERK

Monroe County Policy on Combining and Dividing Tax Parcels in the Real Estate Property Assessment Records by the Real Property Lister

The real estate assessment rolls are the listed record of parcels and ownership as recorded in the Register of Deeds Office and are governed by Wisconsin State Statute (WI §) 70.09. Since the inception of the listing function, for taxation purposes following legislation in 1934, the real estate assessment roll records have been used for a variety of reasons. Today with the modernization and integration of all land records into land information systems, the real estate assessment records are used as the foundation for other databases. Even though the Real Property Lister's primary function is to ensure the accuracy of the assessment/taxation process, the records maintained here have become institutionalized. Other county offices, state and federal government agencies, as well as the private sector use the real estate assessment records.

Policy on Combining Tax Parcels

- Pursuant to the recording of a subdivision plat, certified survey map, assessors plat, or the establishment of a condominium.
- Contiguous tax parcels that are within the same lot or outlot of a recorded subdivision plat, certified survey map, or assessor's plat will be combined to comply with WI § 236.28, WI § 236.34(3), and WI § 70.27(3) if described together in a conveyance.
- Per assessor's directive to enter the lots or tracts as one tax parcel per WI § 70.23(2).
- Tax parcels may be combined if they are contiguous, under identical ownership and within the same taxing jurisdictions, if they are not part of a condominium, are not subject to an unsatisfied land contract and do not have any delinquent taxes, upon completion of the *Monroe County Request to Combine Real Property Tax Parcels for Assessment Purposes* form.

If any portion of the policy on combining tax parcels is deemed to be in conflict with state law, that portion will be considered null and void and tax parcels will not be combined if there are delinquent taxes on any involved. Requests to combine tax parcels may not be granted until the next assessment year.

Once a tax parcel is created from an original quarter-quarter or government lot, it begins its own title record history. Even when several tax parcels are conveyed together or combined together that were previously separate, they still retain their unique history.

Policy on Dividing Tax Parcels

- WI § 236.28, WI § 236.34(3), and WI § 70.27(3) provide that when a subdivision plat, a certified survey map, or an assessor's plat is recorded, the new lots and outlots are simultaneously conveyed and therefore split from the parent tax parcel or tax parcels.
- WI § 703.07, WI § 703.12, and WI § 703.21 demand that when a condominium is established by the condominium declaration and plat being recorded, that every unit and its percentage of undivided interest in the common elements shall be deemed to be a tax parcel.
- Any conveyances recorded in the Register of Deeds Office containing valid metes and bounds descriptions dividing existing tax parcels of record will be divided. New child/parent parcel configurations will be reviewed for compliance with the Monroe County Land Division Ordinance and potential violations will be forwarded to the Monroe County Zoning Director for a final ruling.

If any portion of the aforesaid policy on dividing tax parcels is deemed to be in conflict with state law, that portion will be considered null and void.

The tax process takes a full year, running from January 1 through December 31. It begins with the assessment valuation by the local municipality's assessor valuing the property based on its merits on January 1. Each municipality holds a Board of Review any time after the second Monday in May. After the Board of Review, the values are set and cannot be changed. Omitted parcels are added to the following year's tax roll in compliance with WI § 70.44. Palpable errors are corrected on the following years roll in compliance with WI § 70.43. Therefore splits or combinations of land are not part of the assessment/taxation process until the year following the change of boundary.

When a tax parcel is legally divided or split through a survey or conveyance. The Real Property Lister makes changes to the following year's records. The parent parcel will not show changes in the current year's records. This is because neither the child tax parcels nor the parent tax parcel can be assessed with their changed boundary until the new assessment year begins. Taxation cannot take place without assessment and notification. Therefore when a parcel split has occurred the owner at the time of the split will receive the tax statement as if the split never happened. The information pertaining to what type of agreement or arrangements may have been made at the time of sale in regards to whom pays the tax bill or a portion thereof is not provided to us. It is the responsibility of the person receiving the tax statement to forward it to the correct party or per WI § 70.323 the owner of a divided parcel may request a valuation of the divided parcel by the treasurer of the proper taxation district. The local treasurer shall with the assistance of the assessor of the respective district determine the apportionment of taxes.