

SPECIAL MEETING OF THE MISHICOT TOWN BOARD
710 N STATE STREET, MISHICOT
DECEMBER 8, 2025
6:00 P.M.

CALL TO ORDER

Chairman Anhalt called the meeting to order at 6:00 p.m. Present were Dean Anhalt, Lee Stefaniak, Gordon Augustine, and Connie Tesarik. Others in attendance: David Schmidt, Laura Schmidt, Leon Schmidt, Mary Behrmann

PLEDGE OF ALLEGIANCE

Chairman Anhalt led the board in the Pledge of Allegiance.

2-HOUR NOTICE AGENDA AMENDMENT - Discussion and possible action of the board to delegate the town chairman the authority to declare a snow emergency when necessary

Chairman Anhalt moved this item ahead of the assessment roll discussion. The town has the ability to designate the chairman with the ability to declare a snow emergency. Designating one person with this ability prevents having to call a meeting in order to declare a snow emergency. Declaring a snow emergency allows the designee the ability to request non-CDL drivers in a part-time capacity to plow snow if necessary. **Supervisor Augustine moved to appoint Dean Anhalt as designee in the event of the need to call a snow emergency. Motion seconded by Supervisor Stefaniak. All votes in favor. Motion carried.**

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

Beginning in 2024, Wisconsin law abolished the need for personal property rolls. The former personal property is to be placed on the real property roll. Chairman Anhalt explained what has been going on with all the back and forth between those involved in the assessment roll and the handling of former personal property on the real estate assessment roll for the town. The county has continued to request a Building(s), Fixture(s), and Improvement(s) BFI document for the properties that are formerly personal property parcels. There continues to be a disagreement between how names and property descriptions should appear on these BFI documents. The county has now agreed to accept abbreviated legal descriptions on the BFI documents. The real property owners are not willing to sign the BFIs. Without acceptance by the county of the town's assessment roll, the tax levy cannot be calculated and tax bills cannot be printed. It is noted that the use of the BFI is not yet a law.

The board had hoped that this matter could be settled at this evening's meeting. However, this afternoon a representative of the Department of Revenue set up a group meeting for tomorrow (December 9) with all county employees that are involved, members of the Department of Revenue, a representative of Senator Andre Jacque's office; Dean Anhalt, Connie Tesarik, and

David Schmidt, the owner of the former personal property. It is hoped that with all those in attendance, an acceptable resolution can be found. The county maintains that the BFI documents are necessary to clarify the owners of the property and to assign corrected Tax Parcel ID Numbers to each parcel that had formerly been listed as personal property parcels.

Chairman Anhalt explained what options would be:

1. Default as last year (moving the values of the former personal property onto the owners of the real property parcels).
2. Insist that the county print the town's tax bills with the town's current assessment roll.
3. Litigation.
4. Adjourn this meeting and await the results of tomorrow's meeting with the Department of Revenue and others, then meet again tomorrow evening to make a final decision.

It is noted that David Schmidt said the town would have to re-open Board of Review, where he would file an excessive assessment claim. The town's attorney said the town would not have to re-open Board of Review in this case.

Chairman Anhalt hopes a resolution can be reached at the December 9 meeting. He requested a motion to adjourn this meeting until 6:00 p.m. tomorrow, after the meeting with the Department of Revenue. **Supervisor Stefaniak moved to agree to adjourn the present meeting to December 9 at 6:00 p.m. Motion seconded by Supervisor Augustine. All votes in favor. Motion carried.**

Supervisor Augustine moved to adjourn the meeting at 6:37 p.m. Motion seconded by Supervisor Stefaniak. All votes in favor. Motion carried.

These minutes were taken by the clerk at a special meeting of the board on Monday, December 8, 2025, and recorded here on Tuesday, December 30, 2025. These minutes will be approved at the next monthly town board meeting, which will be held on Monday, January 5, 2026.

Respectfully submitted,

Connie Tesairk, Clerk