

Date: March 25, 2010
Memo to: All Wisconsin Lake Districts
From: Mary Platner, Emeritus Member of Wisconsin Association of Lakes Board of Directors
Subject: Are your Lake District Boundaries Correct?

As a past President of WAL, Chairman of Alma-Moon Lake District, and presently a Vilas County Supervisor assigned to be a commissioner on both Little St. Germain Lake District and Big St. Germain Lake District in Vilas County, I have a continuing interest in lake districts.

A recent experience concerning the Little St. Germain Lake District has prompted me to write this memo concerning lake district boundaries. In the summer of 2009, the Little St. Germain Lake District, which has over 400 properties in its district, was in the process of detaching properties without lake access or lake easements. The commissioners discovered that 58 off-water land parcels within the district boundaries did not have the lake district special tax code assigned. Total assessed valuation of these unassigned parcels was \$4,419,000. It is unknown how long these parcels were not included in the district tax rolls.

I am a resident of the Alma-Moon Lake District, which shares a common boundary with the Little Saint District. Both Lake Districts were formed on January 15, 1980, by order of the Vilas County Board of Supervisors. Both Districts have file copies of the original resolutions and copies of the district boundaries and an accompanying map. However, a search showed that the Vilas County Register of Deeds office did not have a copy of district boundaries for either of the districts nor could any notarized copies be found. Both Districts have a portion of their lake properties in St. Germain Township and Cloverland Township, with different assessors.

In order to create a new legal boundary description and maps of both Districts, it was discovered that neither district could submit their original boundary descriptions, since they did not meet the criteria of an updated Wisconsin statute created in 2005 (706.01 (7r) and (66.0217) which defines "Legal description" to mean a complete description of land without internal references to any other document. For example, the common boundary between the two districts was a private road which no longer exists. As a result, both districts contracted to have a new boundary surveys in order to meet the new legal description requirements so that they could be recorded in the Register of Deeds office.

Why is it important for Lake Districts to monitor the yearly tax roll records?

All legal documents are submitted to the Vilas County Register of Deeds office. In Vilas County, the Tax Listing Department (TLD) pulls any new recorded documents that affect ownership, boundary lines or any recorded documentation that affect the value of land, i.e. plats, subdivisions, certified surveys, condominiums. The TLD processes this information immediately and places it in a file for the municipalities' assessor. Each county has an office that maintains the tax rolls and is governed by State Statute 70.09. In Vilas, this office then hand draws any changes needed and forwards the information to the GIS specialists, who update their computerized maps and are able to provide maps to the lake districts with each property's computer number. Since the assessors, by statute, work off the calendar year, new workbooks are printed every January with all the updated information. The assessors then proceed with their field work and resubmit any changes back to the TLD so the assessed values can be updated for that year's tax bill processing.

Review of the yearly district tax rolls also helps the district update mailing and voting records. The recent trend for putting lake property in trusts means that the property, which may previously had two votes if the property was previously recorded in both spouses' names, now has only one vote in the annual district meeting. In conclusion, all districts should strive to maintain up-to-date information on their boundaries and tax rolls to assure fair district assessments and correct district voting records.