

70.75 REPORT

Village of Fremont Waupaca County



Wisconsin Department of Revenue May 27, 2026

70.75 INVESTIGATION

Municipality	Village of Fremont
County	Waupaca County
County/Municipal Code	68-126
Reviewers	Patrick Grabner Andrew Bender Betsy Hoff Assessment Year Reviewed – 2025
Assessor	Larry Preuss Date of Review- May 1, 2026 Telephone Number 920-244-7635
Clerk	Nicole Wheelock Date of Review- April 24, 2026 Telephone Number 715-857-5788
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DESCRIPTION OF 70.75 PROCESS

Sec. 70.75, Wis. Stats., permits the owners of not less than five percent of all the taxable property in any taxation district to file a written complaint with the Wisconsin Department of Revenue (DOR). The basis of the complaint must be that the assessment of property in the taxation district has not been made in substantial compliance with the law and that the interest of the public will be promoted by a reassessment.

It is the responsibility of the Equalization Bureau to determine the merits of the petition and conduct any necessary hearings and investigations before reaching a final determination regarding any application for reassessment.

Once the petition has been verified by the clerk of the taxation district, DOR schedules a public hearing to take testimony from property owners regarding the need for a reassessment. After the hearing, a field investigation is performed which includes a study of assessment equity, assessment level, and basic assessment practices. A final determination is then made regarding the disposition of the petition. The governing body and first signer of the petition are notified of DOR's determination.

DOR's options regarding disposition of the petition are:

1. Reassessment

- DOR may order a reassessment if, through its hearing and field investigation, it finds that the assessment complained of was not made in substantial compliance with the law and that the good of the public would be promoted through a reassessment for the year complained of

2. Special Supervision

- *Option A:*
 - DOR may order a supervised assessment in the year following the year complained of, if it finds that the assessment complained of was not made in substantial compliance with the law and that the good of the public would best be served by correcting whatever inequities exist the following year through a DOR-supervised revaluation rather than through a total reassessment of all property for the year complained of
- *Option B:*
 - DOR may exercise general supervision over subsequent year(s) assessments, assessor, and/or Board of Review under sec. 73.06 Wis. Stats.

3. Deny

- The petition is denied if DOR, through its hearing and investigation, finds that the assessment complained of was in substantial compliance with the law and the good of the public would not be served through a reassessment

4. Dismiss

- The petition may be dismissed if the governing body declares an assessment emergency and hires expert help under Sec. 70.055, Wis. Stats., and DOR agrees that it would be in the public interest

REQUIREMENTS FOR ORDERING A REASSESSMENT

Ordering a reassessment under sec. 70.75, Wis. Stats., has two major requirements. The first is that the current assessment of property is not in substantial compliance with the law. The second is that the interest of the public will be promoted by a reassessment.

Was the assessment made in substantial compliance with the law?

“Substantial compliance” can be defined as compliance with the essential requirements. Property assessment is primarily governed by Chapter 70 of the Wisconsin Statutes. In addition, there are other areas of the statutes, court cases, legal opinions and administrative rules that must be followed. However, all these laws and rules derive their authority from the constitution. Article VIII guarantees uniform taxation.

Uniformity of assessments implies equity in the assessments. Therefore, the measures of performance should be those that measure equity and fairness. There are two standards for equity in Wisconsin Law. The first standard defines how property is valued. Section 70.32 Wis. Stats. state real property should be assessed at full value which could ordinarily be obtained at private sale. The exception to this is Class 4 - Agricultural land, whose value is based on its use. Beginning with the 2004 assessment, Class 5 – Undeveloped and Class 5m – Agricultural Forest are to be valued at 50% of their respective market values.

Sec. 70.32, Wis. Stats., states that property shall be valued by the assessor in the manner specified in the *Wisconsin Property Assessment Manual* (WPAM) provided under sec. 73.03, Wis. Stats. The law further states that the WPAM shall discuss and illustrate accepted assessment method, techniques and practices. It states that it should have a view to more nearly uniform and more consistent assessment of property at the local level. Sec. 70.05, Wis. Stats., defines what is meant by “major class of property” and outlines the various procedures DOR must follow beginning when any major class of property in a taxation district has not been established within 10% of the full value of the same major class of property during the same year at least once during the 5-year period consisting of the current year and the 4 preceding years. (See sec. 70.05(5), Wis. Stats.).

Would the interest of the public be promoted by a reassessment?

The public interest can be defined as something in which the public has financial or other interest by which their legal rights or liabilities are affected.

There are two important components to this question. The first is the pecuniary damage resulting from poor assessments. The second is the pecuniary liability resulting from an ordered reassessment.

Inequitable assessments create pecuniary damage. Over-assessed property owners bear the financial burden for under-assessed property owners. There are several ways to measure the quality of assessments. Those required by statute are the fair market standards (sec. 70.32 Wis. Stats.). Others include the variance between classes, the coefficient of dispersion, and the coefficient of concentration.

Ordering a reassessment creates financial liability on all taxpayers in the municipality. All costs associated with the reassessment are charged back to the assessment jurisdiction. Depending on the specifics of the order, this burden could be substantial. It is difficult to define a trade-off between assessment inequities and the cost-to-cure. Therefore, careful consideration must be given to all findings of the investigation to determine if the cost to correct any assessment deficiencies outweighs the benefit provided to all taxpayers.

Summary

The decision to order a reassessment cannot be taken lightly. There needs to be convincing evidence of inequities and convincing evidence that a reassessment is in the public interest.

COMPONENTS OF ASSESSMENT PERFORMANCE

Introduction

This model measures the performance of the municipal assessment process. The model considers the elements necessary for quality assessment, using assessment equity and assessment practices as the measure. This model is useful for self-evaluation, response to appeal inquiries, or municipal planning and management.

Specifying the Model

1. Assessment Performance = Assessment Equity + Assessment Practices
 - Assessment performance evaluates assessment performance. The major determinants of assessor performance are assessment equity and assessment practices.
2. Assessment Equity = Uniformity between classes + Uniformity within classes
 - Assessment equity measures uniformity. Uniformity is measured by analyzing the variance of values between classes of property, and within classes of property.
3. Assessment Practices = Assessment Administration + Municipal Administration
 - Assessment practices measures how closely actual work procedures match industry standards, Wisconsin Statutes, and the *Wisconsin Property Assessment Manual*. These include both assessor and municipal responsibilities.
 - Assessment practices consists of three major areas of responsibility:
 1. Classification
 2. Property record cards and data
 3. Valuation
 - Municipal assessment administration consists of two major areas of responsibility:
 1. Public relations
 2. Board of Review

This model specifies the components of assessment performance. Each component is analyzed using industry standards. The standards come from the following sources:

The *Wisconsin Property Assessment Manual*
Wisconsin Statutes
Wisconsin Court Cases
The International Association of Assessing Officers
The Appraisal Foundation
The American Institute of Real Estate Appraisers
The Wisconsin Association of Assessing Officers
Legal Opinions

Data Collection

Data is collected from a variety of sources including DOR, municipal government, and the assessor's office. Much of the data is determined from inquiry and investigation.

CALIBRATING THE MODEL

Calibrating the model means assigning the proper weights to each specified component for its contribution to the overall model. It also means weighing the degree of compliance or performance for some attributes. All weights should reflect the importance of the component in addressing the issue of assessment performance. Each assessment component is measured, and points are applied based on the level of performance. The components and global weightings follow:

Category	Weight (%)
Assessment Equity – Ratio Study	
Uniformity Between Classes of Property	15.0
Uniformity Within Classes of Property	<u>45.0</u>
TOTAL	60.0
Assessor / Municipal – Related Components	
Property Data & Record Cards	10.0
Classification	5.5
Valuation	17.5
Administration & Public Relations	<u>7.0</u>
TOTAL	40.0
GRAND TOTAL	<u>100.0</u>

Weighting recognizes that uniformity measurements are the most important standards in determining if assessments are in substantial compliance with the law. Inter-class equity is required and defined by statute. Although there is no statutory requirement for equity measurements within classes of property, there are industry-accepted measures of performance as defined in Volume 1 of the WPAM. The next most important component is appropriate, consistent, and accurate application of the approaches to value and record keeping. Finally, we recognize the importance of good administrative practices and public relations.

ASSESSOR INFORMATION

Name(s): Larry Preuss

Certification Information:

Current Certification Level: Assessor 2

Years at this level: 50

Past Certification Level: N/A

Years at this level: N/A

Years as a Statutory Assessor: 50

Years as Assessor in this Municipality: 26

Assessment Information in this Municipality:

Last Maintenance Year: 2024

Contract Amount: \$4,100/Year

Last Revaluation Year: 2025 – Interim Market Update

Contract Amount: \$19,500

Written Contract: Yes X No (Obtain Copy if Yes)

The last physical inspections of property in the municipality for a full revaluation were performed in the year 1999; by Larry Preuss. Estimated inspection rate listed below.

% of major buildings inspected:

Interior Inspections: Yes: 100% No: 0%

Exterior Inspections: Yes: 100% No: 0%

HEARING SUMMARY

Pursuant to sec. 70.75, Wis. Stats., a fact-finding public hearing was held at the village hall in the Village of Fremont on January 26, 2026. The purpose of the meeting was to hear testimony regarding assessment concerns in response to a petition for reassessment filed by village residents. The hearing was led by Charles Paskey, Equalization Bureau Director. Additional DOR staff present at the hearing included:

1. Patrick Grabner, Green Bay District Supervisor
2. Andrew Bender, Green Bay District Property Assessment Specialist
3. Betsy Hoff, Green Bay District Property Assessment Specialist
4. Ryan Wilson, Green Bay District Property Assessment Specialist
5. Derek Lurquin, Green Bay District Property Assessment Specialist

The meeting was opened by Charles Paskey, who explained the purpose and format of the meeting, DOR's investigation process, and the potential outcomes of the investigation.

In addition to the DOR staff, 23 members of the public attended the hearing, along with the following Village of Fremont officials:

- Nicki Scott – Village President
- Nicole Wheelock – Village Clerk
- Mary Ann Oehlke – Trustee/Hall & Library Committee
- Leonard Billings – Trustee/Street Committee
- Scott Hart – Trustee/Planning Commission Board Member/Ordinance & Recycling Committee
- Taylor Berndt – Trustee/ Employee & Purchasing Committee
- Phil Peters – Planning Commission

Gabriel Rosenthal, lead petition signer, testified first. Mr. Rosenthal's testimony focused on uniformity concerns summarized below:

- The 2025 tax bill increased 41% for his property
- He purchased his home in 2025, and his 2025 assessment closely reflected the sale price
- Examples of recently sold properties assessed considerably lower than their sale prices
- Example of a property with an assessed value that was \$144,500 less than the 2025 sale price of \$300,000, showing inequity in the assessments
- A home across the street from his property is assessed \$26,000 less than the improvement value assigned to his property. This home is 879 square feet larger and has an additional bathroom and two additional bedrooms compared to his home.
- A property in the village estimated on Zillow for \$1.34 million which has a 2025 assessed value of \$2 million dollars.

These concerns led Mr. Rosenthal to gather signatures from other property owners to challenge the 2025 reassessment by filing a petition with DOR.

Thomas Bell was the second and final taxpayer to testify. He provided the information listed below regarding uniformity concerns with his condominium (condo) assessment relative to the assessments of two neighboring condo units, which are similar to his.

- The 2025 assessment for the other condo units were \$259,200; his condo unit was assessed at \$434,700
- In 2024, his assessment was slightly less than the other units
- The owners of the two other condo units spoke to the assessor regarding their assessment increase, and the assessor agreed to lower their assessed values, but did not change Mr. Bell's assessed value

Chuck Paskey concluded the hearing, noting that any written statements related to the Village of Fremont 2025 assessments must be submitted to the Green Bay District office by Friday January 30, 2026. He also mentioned that DOR's investigation will take approximately two-three months to complete.

REPORT SUMMARY

The conclusions and recommendations address the two major components of the study:

1. Assessment Equity
2. Assessment Practices

Assessment Equity

For the purposes of this study, only major classes of property are analyzed unless testimony was provided relative to the inequities within a minor class. A major class of property is defined in sec. 70.05, Wis. Stats., as including more than 10% of the full value of the district.

Uniformity Between Classes or Property

In 2025, the village of Fremont had two major classes of property

1. Residential class comprised 88.33% of the total value
2. Commercial class comprised 11.63% of total value

The village was awarded 15 out of 15 points for uniformity between major classes.

Uniformity Within Classes of Property – Valuation Analysis

Residential Class (Class 1) – DOR completed a valuation study with a sample size of 50 properties. The analysis included 25 residential properties sold between 2022 and 2024, and 25 randomly selected non-sale properties. The municipal property record cards and Multiple Listing Service (MLS) were used to obtain property attributes which were verified on-site.

Market adjustments were developed using the sales data and applied to the replacement cost new less depreciation (RCNLD) of the non-sale properties, to arrive at an estimated market value of the improvements. Vacant land sales were analyzed and used to estimate land value for each property. The estimated market values were then compared to the 2025 assessed values to determine equity within the residential class. The valuation analysis resulted in a coefficient of dispersion of 13.12 (average) and a coefficient of concentration of 70 (average).

Commercial Class (Class 2) – DOR completed a valuation study with a sample size of 10 properties. The municipal property record cards were reviewed and verified on-site. A county-wide sales analysis provided market adjustments applied to the RCNLD, to arrive at an estimated market value for the improvements. Vacant land sales were analyzed and used to estimate land value for each property. The properties were then compared with their current assessed values to determine equity within the class. The valuation analysis resulted in a coefficient of dispersion of 18.23 (fair) and the coefficient of concentration of 40 (poor).

Other Class (Class 7) (agricultural improvements) – There are no Class Other properties within the village.

The village was awarded 29.2 out of 45 points for uniformity within major classes.

Assessment Practices Review

The investigation included a review of the assessor's property record cards, sales analysis, maps, and general record keeping. Interviews were conducted with the assessor and clerk to determine the quality of the assessment administration. Within four categories, each question was assigned points, ranging from .25 to 3.0. The points were awarded based on compliance with the requirements identified in each question. Overall, the assessor's section received 25.65 out of 33.0 points, and the municipal administration section received 7.0 out of 7.0 points.

The village was awarded 32.65 out of 40 points for assessment practices.

REPORT SUMMARY, cont.

Valuation Studies – Aggregate Ratio (Level of Assessment)

The aggregate ratio (overall level of assessment) determined by DOR's valuation study represents the assessed values in relation to full value. It is a measure of assessment uniformity and equitable taxation.

- **Residential (Class 1)** – DOR determined the following aggregate ratios:
 - Sale properties – 90.28%
 - Non-sale properties – 99.29%
 - All properties – 94.90%
- **Commercial (Class 2)** – DOR determined the following aggregate ratios:
 - Sale properties – 85.96%
 - Non-sale properties – 105.36%
 - All properties – 102.29%

Residential Class – When properties are revalued, it is expected the aggregate ratio is at or close to 100%, meaning the adjusted assessments reflect market value. DOR's study resulted in a 9% difference between the assessments of sale properties and non-sale properties.

Commercial Class – DOR's valuation study resulted in a 19% difference between the assessments of commercial sale properties and non-sale properties, which is significant. However, there were a low number of sales to use as a basis for this measure.

- DOR identified four (arm's-length) commercial improved sales (from 2021-2024) to measure the aggregate ratio
- Measuring uniformity and level of assessment of commercial properties is more difficult due to the smaller sample size and low sales volume
- Although there is a difference between the ratios the overall level of assessment is within the statutory requirement of +/- 10%
- It should also be noted the Cobblestone Inn property is assessed at \$4,378,900 and represents 24% of the total class value. This assessment represents a large percentage of the commercial class and has an inequitable influence on the aggregate ratio.

Valuation Studies – Coefficient of Dispersion

The valuation studies calculate the coefficient of dispersion (COD), which is a measure of uniformity of the assessments. A lower COD reflects greater uniformity. A COD from 0-9 is considered excellent; 10-14 is considered good; 15-20 is considered fair; and below 20 is poor

- **Residential (Class 1)** – DOR determined the following COD:
 - Sale properties – 13.01%
 - Non-sale properties – 12.69%
 - All properties – 13.12%
- **Commercial (Class 2)** – DOR determined the following COD:
 - Sale properties – 9.16%
 - Non-sale properties – 21.13%
 - All properties – 18.23%

Residential Class – The CODs indicate overall assessment uniformity is good.

Commercial Class – The CODs indicate overall assessment uniformity is fair.

The overall assessment performance for the Village of Fremont earns 76.85 points out of 100 possible points. A valuation analysis of these two property classes provides a true measure of uniformity between classes of property.

CONCLUSION and RECOMMENDATION

Issues Identified by Petitioners

In addition to the standard investigation, DOR reviews specific issues raised by the petitioners. The following lists the issues raised by the petitioners and DOR's findings:

1. **Petitioner Issue:** The assessor did not use sale prices to establish values.
 - The valuation study showed a difference in the aggregate ratio for the sales and non-sale properties; however, the difference is not considered significant enough to warrant a reassessment of the 2025 assessed values
 - 12 sales (from 2022 – 2024) investigated had a ratio of over 90% with six of those sales over 100%, 13 sales were under 90%
 - When a revaluation occurs, ratios should be closer to 100%; however, there may be circumstances that account for the lower assessed values, such as physical property changes since purchase, market conditions and property information obtained by the assessor
2. **Petitioner Issue:** Improvement values are not uniform. Over and underassessed properties were observed throughout the village.
 - DOR found values of sale and non-sale properties distributed under and over 100%. The statistics were all consistent and the overall residential class ratio at 95% shows uniformity within the assessment roll.

Conclusion Summary

1. Assessment uniformity between sale and non-sale properties
 - Time adjustments were not applied to sale properties used in the revaluation analysis
 - In DOR's valuation study, properties that have recently sold are assessed 5-9% below non-sale properties
 - The 2025 assessments are not within an acceptable range of the sale price
2. Uniformity of the commercial property class
 - The commercial class received only 29.2 out of a possible 45 points for assessment uniformity measures, which indicates non-uniform assessments
 - The valuation study showed sale properties were assessed much higher, relative to market value, than non-sale properties
3. Land assessments are inconsistent and non-uniform
 - A vacant land sales analysis was not performed as part of the 2025 revaluation
 - Neighborhoods used to establish assessed values are not clearly defined
 - Value adjustments for variations in lot size (land) are inconsistent
 - Class 4 – Agricultural land is not accurately assessed using current use-value rates
4. Properties have not had interior inspections since 1999
 - Properties can be remodeled without building permits. These physical updates are not reflected in the assessments if there are not periodic interior inspections of all properties as part of a revaluation.

Final Recommendation

For the reasons stated above, the investigators of this petition recommend a supervised assessment for the 2027 assessment year. The findings are not severe enough to warrant a reassessment of the 2025 assessment; however, the findings do indicate there are assessment uniformity issues, as well as issues with the assessor's valuation practices, that likely resulted in non-uniform assessments.

If the petitioners and/or municipal officials desire, DOR representatives will be available to attend a meeting, at a mutually agreeable time and place, to explain the findings of this investigation.

SUMMARY OF POINTS

Category	Points Possible	Points Achieved
Assessment Equity – Ratio Study		
Uniformity Between Classes of Property	15.0	15.0
Uniformity Within Classes of Property	<u>45.0</u>	<u>29.2</u>
TOTAL	60.0	44.2
Assessment Practices		
Property Data & Record Cards	10.0	10.0
Classification	5.5	4.81
Valuation	17.5	10.84
Administration & Public Relations	<u>7.0</u>	<u>7.0</u>
TOTAL	40.0	32.65
GRAND TOTAL	<u>100.0</u>	<u>76.85</u>

Overall Performance Measures

Considering the importance of all the elements of this study, the assessments are not in compliance with the law if the score is below 70 points. However, the complaints expressed by the petition signers as well as the public interest are taken into consideration in the Department of Revenue's determination.

FIELD AND OFFICE INVESTIGATION – Village of Fremont, Waupaca County

Field Investigation – Real Estate Parcel Count

Property Class	Vacant Parcels	Improved Parcels
Residential	5	70
Commercial	3	15
Agricultural	4	N/A
Undeveloped	6	N/A
Agricultural Forest	0	N/A
Productive Forest	0	N/A
Other	0	0
TOTAL	8	85

ASSESSMENT EQUITY

Assessment equity measures the uniformity of assessments between and within classes of property.

Assessment Ratio Study

The following assessment ratio study is used as an indicator of uniformity between classes of property.

2025 Value Summary

(1)	(2)	(3)	(4)	(5)
Class of Property	Assessed Value	Full Value	Aggregate Ratio	To Total All Property
1. Residential	132,429,500	132,422,800	100.01	88.33%
2. Commercial	18,274,300	17,437,600	104.8	11.63%
4. Agricultural	9,200	11,800	77.97	0.01%
5. Undeveloped	82,600	50,800	162.6	0.03%
5m. Ag Forest	0	0	0	0.00%
6. Forest	0	0	0	0.00%
7. Other	0	0	0	0.00%
Total All Property	150,795,600	149,923,000	100.58	100%

Residential and commercial classes are more than 10% of the total municipal value and considered major classes

Column Definitions

- (1) The statutory classes of property in the assessment roll
- (2) The assessed value of each class of property for the year complained of
- (3) DOR's base full value of the year complained of adjusted by any amended Municipal Assessment Report
- (4) The assessed value of the class is divided by the full value of the same class. This gives the level of assessment for that class of property.
- (5) The full value of each class is divided by the full value of all property. This represents the percentage of the total municipal value in each class of property.

ASSESSMENT EQUITY, cont.

Uniformity Between Classes of Property

Considering the implications of sec. 70.05(5) (d), Wis. Stats., the total relative spread between classes of property should not vary from the aggregate all property ratio by more than 20 points (i.e. 90-110% if the aggregate ratio were 100%). To be considered a major class, per sec. 70.05, Wis. Stats., a class of property must represent more than 10% of all property, in the municipality, based on full value. Because measurements of inter-class equity must be in relative terms, the ratio for each class of property must be divided by the aggregate all-property ratio before determining the spread between classes. If there are more than two major classes, the relative percentage point differential shall be calculated using the highest and lowest percentages of over and under-assessment for those classes of property. For purposes of this investigation, Undeveloped, Agricultural Forest, Productive Forest and Other are treated together as one class. The agricultural class will be considered a "major class" for the purposes of these calculations if it exceeds 10%.

Difference Between Major Classes	Possible Points
0 to 10%	15
>10 to 12%	12
>12 to 14%	9
>14 to 16%	6
>16 to 18%	3
>18 to 20%	1
Above 20%	0

Relative difference between major classes of property = 4.79 % Points awarded = 15.

Uniformity Within Classes of Property

The Coefficient of Dispersion (COD) is used to measure uniformity within classes of property. COD is defined as the average absolute deviation from the median. It describes how much variance there is in the assessments. The lower the number, the better, with anything less than 10% considered excellent. The Coefficient of Concentration (COC) measures assessment uniformity by calculating the percentage of ratios which lie within +/- 15% of the median. The higher the number, the better, with anything higher than 85% considered excellent.

COD and COC should be calculated for each major class of property. When there is an insufficient number of sales in the class, the sales will be supplemented with appraisals to measure assessment equity. In this case, the assessment to appraisal ratio will proxy for an assessment to sales ratio.

These measurements of assessment uniformity are industry-accepted standards. Major class CODs and COCs are weighted by the percentage of each major class base value compared to the total base value for all major classes.

The following point assignments are based on the COD for the major classes: ***

Coefficient of Dispersion	Possible Points	Class of Property	COD	Points	X	Weight	=	Points Earned
0 to 10%	22.5	Residential	13.12	17.5	X	88%	=	15.4
>12 to 14%	17.5	TOTAL						
>14 to 16%	15.0							
>16 to 18%	10.0							
>18 to 20%	5.0							
Above 20%	0.0							

ASSESSMENT EQUITY, cont.

Coefficient of Dispersion	Possible Points	Class of Property	COD	Points	X	Weight	=	Points Earned
0 to 10%	22.5	Commercial	18.23	5.0	X	12%	=	0.6
>12 to 14%	17.5	TOTAL						
>14 to 16%	15.0							
>16 to 18%	10.0							
>18 to 20%	5.0							
Above 20%	0.0							

The following point assignments are based on the COC for the major classes: ***

Coefficient of Concentration	Possible Points	Class of Property	COC	Points	X	Weight	=	Points Earned
100 to 85%	22.5	Residential	70	15.0	X	88%	=	13.2
<78 to 71%	17.5	TOTAL						
<71 to 64%	15.0							
<64 to 57%	10.0							
<57 to 50%	5.0							
Under 50%	0.0							

Coefficient of Concentration	Possible Points	Class of Property	COC	Points	X	Weight	=	Points Earned
100 to 85%	22.5	Commercial	40	0.0	X	12%	=	0.0
<78 to 71%	17.5	TOTAL						
<71 to 64%	15.0							
<64 to 57%	10.0							
<57 to 50%	5.0							
Under 50%	0.0							

*** Points for each major class are weighed based on the relative size of the base value for each major class and summed to determine the total COD and COC points for the municipality. Maximum points earned for each measurement (COD and COC) are 22.5 points including all major classes.