



2022

Property Assessment Process Guide for Municipal Officials

Table of Contents

I. Introduction	4
II. Property Taxes and Property Assessments	4
A. Property taxes fund functions of government and education	4
B. Classes of property are assessed	4
III. Assessment Standards	5
IV. Assessment Process	5
A. Municipal assessor is responsible for the assessment process	5
B. Assessor certification	5
C. Assessment of property	6
D. Equitable assessment	7
E. Assessment classification	7
F. Notice of Changed Assessment	9
G. Assessing at fair market value every year	9
H. Assessment work	10
I. Assessment data ownership	10
J. Assessment cycle timetable	11
V. Wisconsin Property Assessment Terminology Common Meanings	13
A. Maintenance	13
B. Reassessment	14
C. Supervised assessment	14
D. Property inspections	14
E. Revaluation	15
F. Maintaining the annual assessment at or near 100% of statutory value	18
VI. Municipal Employee or an Independent Contractor	21
A. Municipal employee	21
B. Independent contractor	21
VII. Contracts	22
A. General	22
B. Contract issues	23
VIII. Assessment Contracts	23
A. Contract considerations	23
B. Cost	23
C. Property data – real	24
D. Property data – personal	24
E. Other requirements	24
F. Miscellaneous services	24
G. Finding a new assessor	25
H. Certified individual – limited prior experience	25
I. References	25
J. Components for an assessment contract	26

IX. **Assessment Related** [27](#)

 A. Competitive bidding 27

 B. Compensation 27

 C. Municipality’s legal counsel 27

 D. Term of an assessment contract 27

 E. Term of office 27

 F. Oath of office 28

 G. Work performance compliant with the law 28

 H. Reporting progress 28

X. **Selecting a Vendor** [28](#)

 A. Best practices for selecting a vendor 28

 B. Best practices for developing a contract 29

 C. Best practices for monitoring service delivery 29

XI. **Standard Specifications and Contracts** [30](#)

 A. Standard specifications for state mandated revaluation/resolution 30

 B. General agreements 36

 C. Obligations of municipality 37

 D. General terms 38

 E. Revaluation contract 40

 F. Maintenance assessment contract 44

XII. **Glossary** [54](#)

XIII. **Wisconsin Statutes** [60](#)

 A. Statutory summary table 60

 B. Statutory references 60

XIV. **Resources** [61](#)

XV. **Contact Information** [62](#)



I. Introduction

The Wisconsin Department of Revenue (DOR) is responsible for tax law administration while the local taxation jurisdiction is responsible for valuation and tax collection. This document provides information on how to contract for assessors' services.

This publication provides general information, not legal advice. Municipal officials should consult with the municipal attorney when contracting for services.

II. Property Taxes and Property Assessments

A. Property taxes fund functions of government and education

- Municipalities
- Counties
- Public schools
- Technical colleges
- State reforestation
- Special districts (sewer and lake rehabilitation)

Property assessments are the values placed on taxable real and personal property by the assessor. An assessment determines the portion of property tax that will be due from the property.

Property assessments are based on the amount that a typical purchaser would pay for the property under ordinary circumstances. An exception is agricultural property that is assessed based on its value in an agricultural use. Assessments should be uniform "at the full value which could ordinarily be obtained therefore at private sale" (sec. [70.32](#), Wis. Stats.). This is considered full value.

B. Classes of property are assessed

At 100% of full value, 50% of full value or use-value:

1. 100% of full value

- Residential
- Commercial
- Manufacturing (state-assessed)
- Productive forest land
- Other (farm buildings and farm sites)
- Personal property

2. 50% of full value

- Undeveloped land
- Agricultural forest land

3. Use-value

- Agricultural land

III. Assessment Standards

Assessors are required to follow state law, case law and the [Wisconsin Property Assessment Manual \(WPAM\)](#). Other information is available for assessors to consider, including the [Uniform Standards of Professional Appraisal Practice \(USPAP\)](#) and standards from the [International Association of Assessing Officers \(IAAO\)](#).

The WPAM specifies technical, procedural, and administrative practices. It also defines procedures, policies, legal decisions, and assessor performance expectations.

Sec. 73.03, Wis. Stats. provides the authority for preparing the WPAM. The law requires the Wisconsin Department of Revenue (DOR) to prepare a manual that "shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level." It goes on to say "The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors by the department."

Annual Assessment Report (AAR)

The AAR explains how the assessor completed the assessment work in the municipality. Assessors were required to complete an AAR for each municipality where they were the assessor from 2014 to 2019. The AAR was provided to the municipality and DOR. Starting in 2020, assessors are not required to complete an AAR. DOR continues to provide an AAR template. Assessors and municipal officials need to discuss annual assessment requirements and determine whether an AAR, or similar document, can assist with completion and communication of these items. Municipalities and assessors may consider this as a contractual item, identifying what the assessor must complete by specified deadlines.

IV. Assessment Process

A. Municipal assessor is responsible for the assessment process

- **Discover** – all real and personal property is subject to tax unless exempted by law
- **List** – property characteristics determine value
- **Value** – determine the value subject to property tax

B. Assessor certification

State law requires assessors to be certified by DOR. Certification involves an exam that tests the individuals' knowledge of appraisal, assessment law, and administration. While there is no formal training required, assessors must show that they have acquired the knowledge essential to do a satisfactory job through successful completion of the certification exam.

In addition, many full time assessors in Wisconsin are active in professional organizations with established professional standards for assessors and appraisers.

The municipally employed assessor and the independently contracted assessor and their staffs (except clerical help) must possess current assessor certification at the appropriate level.

Five levels of assessor certification

1. Assessment Technician
2. Property Appraiser
3. Assessor 1
4. Assessor 2
5. Assessor 3

Before beginning work, assessors must take an oath of office with the municipal clerk, as provided by state law (sec. [19.01](#), Wis. Stats.)

C. Assessment of property

Wisconsin has an annual assessment. This means that each year's assessment is a new assessment. The assessor is not obligated to keep the same assessment each year. The assessor may change an assessment because of building permits or sales activity even if the assessor did not inspect the property.

The law requires that property be valued from actual view or from the best information that can be practicably obtained. An interior inspection results in a better quality assessment; however, it is not always possible to conduct interior inspections. To ensure receiving a complete and accurate valuation, it benefits the property owner to provide interior viewing access of their residence. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law (sec. [66.0119](#), Wis. Stats.), to view the interior of the home.

Notification Process with Request to View Property Notice – (secs. [70.05\(4m\)](#) and [\(4n\)](#), Wis. Stats.) require assessors to provide property owners written notice when requesting an interior view of the residence. DOR recommends sending a letter, allowing 14 calendar days for a response. If the assessor does not receive a response, they may attempt in-person contact to obtain consent. If that step is unsuccessful, the assessor may send a certified letter including the notice. If an interior view remains necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.

1. Sale of the property

- When a property sells, the assessor must review the sale
- Assessor verifies the facts surrounding the sale to determine if it is an arm's-length sale and usable for assessment purposes, this may include an interior inspection of the property (see above for new notice requirements)
- Assessor uses sales to update assessments in a municipality when conducting a revaluation (see [Revaluation](#))

2. New construction and improvement maintenance

- Under state law, the assessment must be based on the market value of the improvement. The assessor looks at how much the total value of the building and land changed due to the improvement. The cost may not be the true measure of any change in market value. However, under many circumstances, a prudent property owner will calculate the change in value based on remodeling approximates for the cost of such work. If there is an increase in market value, it should be reflected in an increase in assessed value.
- If a building is under construction as of January 1, the best way for the assessor to get this information is with an onsite inspection (see above for new notice requirements) and recording the data on the appropriate property record card
- Onsite inspection (see above – Notification Process with Request to View Property Notice) reveals new or remodeled improvements not previously recorded
- If the property owner started new or remodeled improvements before January 1 (the assessment day) and finished after January 1, the assessor must find out how much was completed as of January 1 and assess only the existing improvements as of January 1
- Normal home repairs and maintenance generally prevent property values from falling and usually do not warrant a change in the assessment

Example:

A property is worth \$90,000. As of January 1, the property owner started an addition, but only has a foundation. The property should be appraised at the \$90,000 plus the value of the foundation as of January 1. In such a case, the value of the foundation should be determined by the construction cost and could possibly be verified with construction receipts or the building permit.

D. Equitable assessment

If your property's assessment ratio is similar to the assessment level of the taxation district (see the [Glossary](#) section of this guide), then your assessment is equitable. To determine your property's assessment ratio, divide your property's assessed value by your property's current market value.

$$\frac{\text{Your Property's Assessed Value}}{\text{Current Market Value of Your Property}} = X\%$$

To make a sound decision, you must know your property's assessed value, current market value and the assessment level of the taxation district.

1. Sources of information

- Property's assessed value is recorded in the assessment roll and is shown on your tax bill
- Purchase price is usually the best evidence of market value if you have recently purchased the property
- Sale price of other property comparable to yours is the next best evidence of market value
- Professionally prepared appraisal is a reliable estimate of market value
- Assessment level of the taxation district – to view, contact the assessor
- Estimated fair market value of your property (determined by dividing your assessment by the assessment level) is shown on your tax bill

2. Assessment compliance

Under state law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.), each municipality must assess all major classes of property within 10% of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10% of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Wisconsin Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

E. Assessment classification

State law requires the assessor to classify land on the basis of use. Classification is important since it affects the assessed value.

1. Drainage districts

Beginning with assessments as of January 1, 2017, [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under sec. [88.74](#) in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection's [Drainage Districts](#) web page.

2. Eight statutory classifications for real property

a. Residential (class 1) – sec. [70.32\(2\)\(c\)3](#), Wis. Stats.

- Any parcel or part of a parcel of untitled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located
- Vacant land where the most likely use would be for residential development
- Mobile homes assessed as real property are classified as residential
- Apartment buildings of up to three units are also classified as residential

b. Commercial (class 2)

- Land and improvements primarily devoted to buying and reselling goods
- Includes the providing of services in support of residential, agricultural, manufacturing, and forest uses

c. Manufacturing (class 3) – sec. [70.995](#), Wis. Stats.

- Provides for the state assessment of manufacturing property
- Contact the [Manufacturing District office](#) for information on qualifying uses

d. Agricultural (class 4) – sec. [70.32\(2\)\(c\)1g](#), Wis. Stats.

- Land, exclusive of buildings and improvements, which is devoted primarily to agricultural use
- Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of livestock
- Buildings and dwellings associated with growing, production, and associated services enumerated above are classified as "Other" (class 7)
- [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

e. Undeveloped (class 5) – sec. [70.32\(2\)\(c\)4](#), Wis. Stats.

- Areas commonly called marshes, swamps, thickets, bogs, or wet meadows
- Fallow tillable land (assuming agricultural use is the land's highest and best use),
- Road right of way, ponds, depleted gravel pits
- Land because of soil or site conditions is not producing or capable of producing commercial forest products

f. Agricultural forest (class 5m) – sec. [70.32\(2\)\(c\)1d](#), Wis. Stats.

- Land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following:
 - » The forest land is contiguous to a parcel that has been classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
 - » The forest land is located on a parcel that contains agricultural land for the January 1, 2004 assessment, and on January 1 of the current assessment year.
 - » The forest land is located on a parcel where at least 50% of the acreage was converted to agricultural land for the January 1, 2005, assessment year or thereafter
- The [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

g. Productive forest land (class 6) – sec. [70.32\(2\)\(c\)2](#), Wis. Stats.

- Land, which is producing, or capable of producing commercial forest products. Forest land cannot include buildings and improvements.
- Forested areas which are being managed or set aside to grow tree crops for "industrial wood" or to obtain tree products such as sap, bark, or seeds
- Forested areas with no commercial use made of the trees, including cutover
- Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property
- Lands designated F\forest crop Lland and managed forest land by the Wisconsin Department of Natural Resources are entered separately in the assessment roll

2022 Property Assessment Process Guide for Municipal Officials

- Improvements on forest crop lands and managed forest land are to be listed as personal property (secs. [77.04\(1\)](#), and [77.84](#), Wis. Stats.)
- Forested areas primarily held for hunting, trapping, or in the operation of game preserves, should be classified as forest unless clearly operated as a commercial enterprise or exempt

h. Other (class 7) – sec. [70.32\(2\)\(c\)1m](#), Wis. Stats.

Buildings and improvements on a farm (such as houses, barns, and silos, along with the land necessary for their location and convenience)

F. Notice of Changed Assessment

According to state law (sec. [70.365](#), Wis. Stats.), when an assessor changes the total assessment of any real property (or any improvements on Managed Forest Land taxed as personal property under sec. [77.84\(1\)](#), Wis. Stats.) by any amount, the owner must be notified. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. [70.32\(2\)\(c\)1g](#), Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less. However, failure to receive a notice does not affect the validity of the changed assessment.

The notice must be in writing and mailed at least 15 days (30 days in revaluation years) prior to the Board of Review (BOR) meeting (or meeting of the Board of Assessors (BOA) if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the local BOR (or BOA) meeting. The notice must include information notifying the owner of the procedures to be used to object to the assessment. The notice requirement does not apply to personal property assessed under ch. [70](#), Wis. Stats.

G. Assessing at fair market value every year

State law recognizes the difficulty in maintaining full value assessments under state law (sec. [70.32](#), Wis. Stats.), for non-agricultural property classes. The compliance requirements under sec. [70.05\(5\)](#), Wis. Stats., mentioned earlier in this guide, require monitoring by DOR and that your municipality meet specific assessment levels for major property classes at least once every five years.

The state Constitution requires that assessments of real property (non-agricultural and non-undeveloped) as a class and personal property as a class must be uniform. Therefore, if your assessment contract does not require subsequent annual assessments at the full value standards set by sec. [70.32](#), Wis. Stats., new assessments based on recent sales or new construction costs, for example, may need to be equated to the municipal level of assessment.

It is worth noting, therefore, that assessment level and assessment quality can be related directly to the contractual agreements made between the municipality and the assessor.

Full Value Law (sec. [70.05\(5\)](#), Wis. Stats.)

An example of how DOR monitors compliance under the six-year cycle.

• 2016, 2017, 2018, 2019 – First Notice of Non-Compliance

The municipality has been non-compliant for four consecutive years. DOR issues the first Notice of Non-Compliance by November 1, 2018.

• 2020 – Second Notice of Non-Compliance

The municipality has been non-compliant for five consecutive years. DOR issues the second Notice of Non-Compliance by November 1, 2019.

• 2021 – Order for supervised assessment

The municipality has been non-compliant for six consecutive years. DOR issues an order for a state supervised assessment by November 1, 2019.

• 2022 – DOR supervises a revaluation

State supervised assessment completed

H. Assessment work

Professional assessment practice includes a variety of duties and resources. Under Wisconsin law, many duties are required annually. Law will impose some duties, professionalism will demand others. The thoroughness required will vary by task and depend on available resources. Therefore, you must decide what is desired for your municipality and specify in the contract. You must understand what is needed, and what level of service is acceptable. Each duty and a definition of each associated task should be detailed in the contract with the assessor/assessment firm.

Following are some examples of tasks that require clear identification in the contract, and the resources required to complete:

- | | |
|--|---|
| 1. Office space, furniture, phone lines, copies and supplies | 14. Other manuals to be used |
| 2. Insurance and bonding | 15. Sales analyses |
| 3. Forms and photographs | 16. Assessment Notices (including new notice to property owners to request an interior view of their residence) |
| 4. Travel reimbursement | 17. Personal property and mobile homes |
| 5. Training of assessment staff | 18. Agricultural use-value |
| 6. Public relations | 19. Use-value conversion fee administration |
| 7. Clerical, mail and reception duties | 20. Appeals involvement |
| 8. Improvement sketching and parcel identification | 21. Final assessment data and format |
| 9. Mapping (new legal descriptions and parcel combinations) | 22. Storage |
| 10. Building permit listing and other discovery | 23. Computers |
| 11. Data collection and format | 24. Data conversion and transfer (ex: to and from county) |
| 12. Inspection cycle and project timeline | 25. Reports to DOR (ex: TIF/TID reporting, Municipal Assessment Report) |
| 13. Wisconsin Property Assessment Manual, Vol. 1 | |

In each instance, the contract should clearly state expectations. An effective contract will plainly identify the duties of all parties including, but not limited to, payment, services provided, and deadlines. Examples of contracts are included near the end of this guide.

I. Assessment data ownership

Municipal assessment data is the property of the municipality. When the municipality changes assessors, the assessment data remains with the municipality.

One question that arises frequently pertains to the ownership of computerized or electronic data, particularly when the departing assessor holds the software license. If your assessment record system is computerized, the contract should, at a minimum, provide that the software be able to create an exportable text file of the data. This text file could then be left with the municipality, along with a field definition file to describe the various data fields in the text file. Proprietary information, such as the program, would not be required to be left with the municipality under this scenario, merely the data collected on each real estate parcel and personal property account, in a format that the municipality will be able to utilize for subsequent assessment years.

Information for real property parcels must include, but is not limited to, parcel number, owner's last name, owner's first name, owner's address, city, state, and zip code, property address, legal description, total acres, assessment data by property class to include class, acres in that class, land assessment, improvement assessment.

2022 Property Assessment Process Guide for Municipal Officials

Similar information will be required for managed Forest, private forest crop and exempt parcels (excluding value information on exempt parcels). Fields containing descriptive data for improvements would also be required. The intent is that the data provided will be sufficient for the municipality to create a complete property record card for each parcel. Personal property data would include owner's last name, first name, mailing address, property location, class of personal property, and value.

Professional practice further implies the inclusion of all neighborhood descriptions, as well as mathematical models, table look-ups, algorithms and transformations developed for the municipality by the assessor, which were used to convert the data into the assessed values.

J. Assessment cycle timetable

Period or Date	Activities or Comment
January 1 *	<ul style="list-style-type: none"> • Statutory assessment date • Statement of Personal Property forms sent
December/January	<ul style="list-style-type: none"> • Statement of Personal Property forms sent • Occupational tax forms sent • Prior year's sales reviewed
January 1 – March 1	As returned forms are received, date, and office audit all forms. Note any address and/or owner changes.
February 1	Non-filer notice sent to occupational tax accounts
February – end of	Assessments for sales to be included on preliminary Ratio Report entered. All assessments are submitted online through the Provide Assessment Data (PAD) system at Wisconsin Web Access Management System.
February 15	Locally assessed parcels that are going to be assessed by DOR, Manufacturing, should be transferred before this date
March 1	<ul style="list-style-type: none"> • Due date of Statement of Personal Property and Exemption forms • Non-filer notice should be mailed to Personal Property non-filers • Filers of unacceptable reports will be contacted for additional information
March – middle of	DOR releases Ratio Report. Assessor reviews for unusable sales, incorrectly posted assessments and typos.
March – end of	Last date to submit assessment information for prior year sales in PAD to be included in final Ratio Report. Assessor should contact Equalization District Office with changes to previously submitted PAD assessment information.
March – April	<p>Agricultural classifications are reviewed during the current production season for changes to next year's assessment. Finalize values and enter into the roll. Send Notice of Changed Assessment to the following:</p> <ul style="list-style-type: none"> • Recommended – personal property new accounts, with changed assessments and doomages • Required – when an assessor changes the total assessment of any real property (or any improvements on managed forest land taxed as personal property under sec. 77.84(1), Wis. Stats.) by any amount, the owner must be notified. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g, Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less
Seven days before the fourth Monday in April	Open Book can occur at any point prior to seven days before the fourth Monday in April. Assessment roll is then completed and submitted to the Municipal Clerk.

2022 Property Assessment Process Guide for Municipal Officials

Period or Date	Activities or Comment
April – Fourth Monday	<ul style="list-style-type: none"> Assessor signs affidavit in assessment roll and attends BOR * BOR shall meet during the 45-day period beginning the fourth Monday in April.
May 2	Stratified assessment data is due to Equalization District Offices (feedback on economic changes in district). Form is available on the DOR website .
June – Second Monday	<ul style="list-style-type: none"> Due date for Municipal Assessment Report (MAR) If the BOR is not complete, an estimated MAR must be filed by the second Monday in June, and a final version must be filed within 10 days of the completion of the BOR Information is used for the August 1 preliminary equalized values, the August 15 Equalized Values and current year's net new construction for levy limits * Due date for TID values. If a MAR is not filed with TID values, there will be no change to increment (non-manufacturing).
August 1*	Preliminary equalized values released
August 15*	Final equalized values released
September – December	<ul style="list-style-type: none"> For next year's roll, check occupancy, prepare names and addresses of personal property accounts. Add new accounts, do address changes, and remove accounts that moved out of district or went out of business. Make note of vacant business locations. For next year's assessment cycle, compile building permits, maps, real estate transfer returns, analyze sales data, obtain market, cost and income data, formulate a plan for viewing properties
October – November	For next year's assessment cycle, obtain personal property forms from the county designee. Or refer property owners to the online form available on the DOR website .
November 1*	Non-compliance notices sent to municipalities after DOR checks major class comparison status
December 1	<ul style="list-style-type: none"> Letter sent to municipal clerk if final version of MAR has not been filed Final MAR must be submitted
* Statutory requirement	

V. Wisconsin Property Assessment Terminology Common Meanings

The following describes the characteristics of these terms:

- | | |
|-----------------|--------------------------|
| A. Maintenance | C. Supervised assessment |
| B. Reassessment | D. Revaluation |

A. Maintenance

State law provides no specific reference to, or explicit definition of, the commonly used term maintenance assessment. In general, a maintenance assessment could be any annual assessment in which a revaluation or reassessment is not being performed.

It is important that the assessments and the assessment records be properly maintained on an annual basis to reflect current conditions. The degree to which your municipality decides to maintain the assessments in the years following a thorough revaluation or reassessment will constitute the assessment maintenance in your municipality.

After one or more maintenance assessment years, it is likely that most market-based assessments will have diverged from their statutorily required standard. The maintenance assessor, nevertheless, should continue to perform all other duties necessary to assess property in the district fairly as of the January 1 assessment date and should continue to comply with all other procedural requirements. An assessment contract might separate these duties into the categories of maintenance and miscellaneous services.

Maintenance is administrative activity that the assessor must do every year. The processes for maintenance are identified in the statutes and are further explained in the [Wisconsin Property Assessment Manual](#). Maintenance can be divided into activity and report.

1. Required annual activity

- a. Add new construction – listing and physical inspection of new buildings and additions
- b. Identify demolished properties
- c. Review shifts in class
- d. Review classification
 - » Land classification review – agricultural, undeveloped, agricultural forest and drainage ditches
 - » Application of the current year's agriculture use values, where applicable
 - » Distribute agricultural land conversion charge notices as appropriate
- e. Process annexations –listing and inspection of new legal descriptions or recorded plats
- f. Enter PAD data
- g. Review sales
- h. Review exemptions
- i. Distribute Statements of Personal Property – annual discovery and assessment of personal property
- j. Produce Notices of Changed Assessment and Request for Interior View
- k. Add omitted property to roll sec. [70.44](#), Wis. Stats.
- l. Correct errors in rolls sec. [70.43](#), Wis. Stats.
- m. Hold Open Book
- n. Sign affidavit
- o. Attend Board of Review

2. Reports to complete

- a. MAR Report
- b. Agricultural Conversion Report
- c. Assessment Roll

B. Reassessment

The term reassessment, as used in state law (sec. [70.75](#), Wis. Stats.), means to completely redo the assessment roll. After receiving a petition, DOR may order a reassessment of all or any part of the taxable property in a municipality, if its investigation determines that the assessments are not in compliance with the law. One or more persons would be appointed by DOR to prepare a new assessment roll. The assessment roll, after completion by the appointed person(s), is substituted for the original assessment roll. The municipality pays all expenses connected with a reassessment.

C. Supervised assessment

A supervised assessment is an alternative to a reassessment. As provided in sec. [70.75\(3\)](#), Wis. Stats., one or more persons are appointed by DOR to assist the assessor in making the assessment for the following year. DOR supervises the assessment work. The municipality pays all costs involved in a supervised assessment. A supervised assessment is very similar to a revaluation under sec. [70.055](#), Wis. Stats., in that new assessment records and assessed values are created. The previous year's assessment roll is not affected.

D. Property inspections

1. Interval – this is the time period during which inspections are done

- **Annual cycle** – this means to inspect property every year. Although this would ensure the highest level of accurate data, it is impractical as most property does not change enough to justify annual inspection.
- **Interval cycle** – this means to adopt an interval cycle greater than annual. Examples include two-, three-, or four-year cycles. This periodic inspection provides an opportunity to collect non-reported new construction and to review depreciation on a regular basis.
- **Periodic** – this means a non-cyclical periodic revaluation. This is usually reaction-based in response to complaints.

2. Degree – this describes the amount of work that will be done during the inspection

- **Interior** – this is a physical inspection of the interior of the property, basement to attic (new notification process requirements referenced on page 6 impact obtaining consent for interior view)
- **Exterior** – this is a review of the exterior including measurements
- **File review** – this is a review of the property record card from the street
- **Office review** – this is an inspection of the property file

3. Quantity – this describes the number of properties to be inspected

- **Type** – examples of type include properties over a given size, properties of a particular description such as pre-engineered steel warehouses or self-service gas stations
- **Class** – examples include residential, commercial, or forest
- **Location** – examples include lake property, specific neighborhood, or central business district

E. Revaluation

A revaluation is done by the assessor when the property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done in 10 years, or reassessment is required per sec. [70.75](#), Wis. Stats. A full revaluation will entail on-site inspections – interior and exterior, measuring and listing of all buildings, taking of photos, and sketching of buildings.

Whenever the governing body of any town, village, or city believes that it would be in the public interest to employ expert help to aid in making an assessment, it should contact the nearest [Equalization District Office](#). The Equalization Supervisor will arrange to review the assessment situation and make recommendations to that municipality. These recommendations could range from minor adjustments, without expert help, to a complete revaluation of all taxable property by expert help. If, after this consultation, the governing body believes it would be in the public interest to have a complete revaluation, it can pass a resolution per sec. [70.055](#), Wis. Stats., to hire expert help.

1. Revaluation types

- **Full revaluation** – implies that present records are outdated or confidence in their accuracy is lost
- **Exterior revaluation** – is sometimes sought when there is not total confidence in the property record cards, but questions can be verified without interior inspection
- **Interim market update** – implies that there is confidence in the property record system and all that is needed is professionally performed valuation updating

2. A complete revaluation of all taxable real and personal property within a municipality is periodically necessary. There may be several reasons for this:

- Current assessment may not have been made in substantial compliance with the law
- Inequities may exist within classes of property
- Inequities may exist between classes of property
- The governing body may desire an updating of records to show the physical characteristics of all its taxable real and personal property
- A governing body may desire an original inventory of all its taxable property

When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy. Most property owners are willing to pay the expenses of a revaluation to be assured that all are paying their fair share of property taxes.

Property owners fear that taxes will go up if a revaluation is done. This may or may not be the case. Taxes are directly tied to the amount of money that the municipality needs to collect. This is called the levy. If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less.

a. Before revaluation

$\text{Levy}/(\text{Total Assessed Value}) = \$200,000/\$4,000,000 = .05$ or 5%

b. After revaluation

$\text{Levy}/(\text{Total Assessed Value}) = \$200,000/\$8,000,000 = .025$ or 2.5%

Another area that property owners question is the tax rate. If the assessed values established by a revaluation are greater than they were before and the tax levy is the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, the tax rate will be cut in half.

3. **Interval** – this is the time period during which revaluations are done

- **Annual cycle** – this means to appraise every property every year. The motive is to ensure the highest level of fairness and equity and stabilize costs.
- **Interval cycle** – this means to adopt an interval cycle greater than annual. Examples include two-, three-, or four-year cycles. Although not as desirable as an annual cycle, this helps stabilize assessments and reduces the shock of a periodic or compliance-based revaluations.
- **Periodic** – this means a non-cyclical periodic revaluation. This is usually reaction-based in response to complaints.
- **Compliance-based** – this means to revalue only when it appears that the municipality is likely to fall out of compliance. In active markets, this could be every few years whereas in slow markets, it could be every several years. The motive is to avoid a state-ordered revaluation.

4. **Degree** – this describes amount of work that will be done during the revaluation

- **Full** – a complete market analysis and all approaches to value will be applied
- **Partial** – for example, updating values for one class

5. **Quantity** – this describes the number of properties to be revalued

- **Type** – examples of type include properties over a given size, properties of a particular description such as pre-engineered steel warehouses or self-service gas stations
- **Class** – examples include residential, commercial, or forest
- **Location** – examples include lake property, specific neighborhood, or central business district

6. Authority – a revaluation can be done by the statutory assessor, by contracted assistance, or by a company specializing in mass appraisal. A revaluation can be done at the discretion of municipal officials to ensure fairness or it can be done at the discretion of citizens who challenge the existing fairness and who successfully petition DOR. Upon successful petition, DOR would order a revaluation of the municipality and, typically, hire a revaluation firm.

7. **Frequency** – a revaluation can be done annually, or periodically as deemed necessary

8. Form – because of the uniformity requirements of the state's constitution, many experts recommend that the revaluation include all of the property within the municipality. The assessor must take care if a portion of all properties is revalued in one year, or if only certain areas are revalued, to ensure equity to all properties in the taxation district. Refer to the discussion later in this guide entitled, "Is it possible to maintain the annual assessments at or near 100% of statutory value?"

9. Statutory standards – under state law (sec. [70.055](#), Wis. Stats.), the governing body of a municipality could determine that it is in the public interest to employ expert help for making a new assessment. The local assessor would retain all of the responsibility of the office under this type of revaluation. The expert help and the assessor would act together as an assessment board in exercising the powers and duties of the assessor during the expert's employment.

To perform a revaluation, many municipalities hire expert help in the official capacity of assistant assessor under [sec. 70.05\(2\)](#), Wis. Stats. Although the expert help may perform much of the assessment work, under [sec. 70.05\(2\)](#), Wis. Stats., the statutory assessor still has the final responsibility for the assessment.

When a revaluation is conducted under [sec. 70.05\(2\)](#), Wis. Stats., the municipality is not statutorily required to use the standard contract and specifications prescribed by the state for revaluations under [sec. 70.055](#), Wis. Stats. However, the municipality should be sure that the contract meets its needs, clearly spelling out the scope of the work to be performed, and including services to be provided by the all the parties – the assistant assessors, the statutory assessor, and the municipality. These duties and performance standards are explained throughout this guide.

10. Contractual standards – the contract should be specific and include, but not limited to, the following:

- Specify the number and type of properties to be valued
- Availability and condition of existing records
- Correction of legal descriptions
- Whether mapping services are to be provided
- Description of the type of public relations work that the expert help or assistant assessor must provide
- Insurance and bonding requirements applicable
- Begin and end dates expected
- Return of records upon completion of the project
- Completion of required reports
- How compensation will be handled

The municipality should include any other areas that it feels are important and will help to ensure a good revaluation. The state prescribed contract meets these criteria and its use is therefore recommended even though it is not always statutorily required.

When the specifications for a revaluation are clearly outlined in the contract, the proposals received will be based on the same criteria, allowing for comparison. In addition, when all parties understand exactly what work is to be performed and by whom, prior to beginning the project, numerous problems can be avoided.

Once the municipality has drawn up a contract, requests for proposals can be solicited from certified expert help. Based upon the proposals received, the municipality selects the assistant assessor to work with the local assessor in performing the revaluation. The same factors considered when hiring expert help under sec. [70.055](#), Wis. Stats., should be considered when hiring assessment help under sec. [70.05\(2\)](#), Wis. Stats.

11. Assessor concerns – while the contracted assessment staff may be performing much of the assessment work, under sec. [70.05\(2\)](#), Wis. Stats., the assessor is the person with statutory liability for the assessments. As such, the assessor must keep informed of the work performed, procedures used, and whenever possible, be actively involved in the creation of the assessments. This way, when the revaluation is completed, the assessor will have enough confidence in the values to be able to sign the assessment roll in good conscience. If unable to work directly with expert assessment help in performing the revaluation, at a minimum, the assessor should review data collection, land classification, sales analyses, final values, computations, and documentation to understand the methods and decisions behind the assessments. Therefore, if the assessor is elected or under contract from the municipality, the assessor should receive their normal remuneration during the revaluation process.

12. Assessor affidavit – nevertheless, a circumstance might occur where the assessor and the expert assessment help will have different opinions regarding methods used in deriving the assessments and the assessments themselves, resulting in the assessor's refusal to sign the assessment roll. Should the assessor fail to sign the Assessor's Affidavit, the defense of the assessments becomes the responsibility of the municipality, as determined by the courts in the case of *Bass v. Fond du Lac County*, 60 Wis. 516 (1884). In this case the court found that absence of the assessor's signature on the assessment roll is evidence of the inequality or injustice of the assessment, and shifts the burden of proving it equitable and just to the municipality. This is a situation that the municipality needs to prevent, and it underscores the need to create a contract that clearly delineates what is expected from all the parties.

13. Trespassing and Revaluation Notice

State law allows entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits. The following are requirements under state law:

- **Purpose** – reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date** – entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner

- **Duration** – assessor’s visit must not be more than one hour
- **Scope** – assessor must not open doors, enter through open doors, or look into windows of structures
- **Notice** – if the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

a. Denial of entry

The assessor may not enter the premises if they received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave. (sec. [943.15\(1m\)\(f\)](#), Wis. Stats.)

If a reasonable written request (see above “Notification Process with Request to View Property Notice” for statutory notice requirements when an assessor requests an interior view of the property) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary. The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings.

Notification must be published or posted before an assessor begins a revaluation. State law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.) provides that before a city, village or town assessor conducts a property revaluation, the city, village or town must publish a notice on its municipal website stating a revaluation will occur, listing the approximate dates. The notice should describe the assessor’s authority to enter land, under secs. [943.13](#) and [943.15](#), Wis. Stats. If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The city, village or town should provide a link to the above noted statutory references, so persons visiting the website can click those links and review the statutes.

b. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law (secs. [943.13](#) and [943.15](#), Wis. Stats.).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the [Wisconsin State Legislature](#) website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

F. Maintaining the annual assessments at or near 100% of statutory value

It is possible to maintain property assessments at or near 100% of statutory value. In fact, assessments should conform to the valuation standards of sec. [70.32](#), Wis. Stats. (sec. [70.34](#), Wis. Stats. for personal property), so that the property tax burden will be equitably distributed across property classes and among individual property owners according to the law. By analyzing recent sales and performing statistical studies, the assessor can readily determine whether the assessments represent 100% of the statutory value and are equitable among property owners and property types. If assessment inequities exist, it may be necessary for the assessor to review the assessments and make adjustments as needed to maintain equity.

When performing annual assessments based on fair market value, for example, assessments cannot merely be carried over from year to year without regard to market influences. Property values are continually changing, and the values do not change at the same rate for all properties. Without changes in the assessments, inequities will soon develop.

However, assessors must also be mindful of the need for uniformity guaranteed by [Article 8, §1](#) of the Wisconsin Constitution. Therefore great care must be exercised whenever the assessor is planning to adjust the assessments of a group of properties. Properties must be stratified, or broken down, into somewhat homogenous groups. Similar property groups will tend to appreciate or depreciate at roughly the same rate. It is not sufficient for the assessor to merely stratify properties and sales according to their statutory classification and develop one trending factor for the entire class of property. Properties, even properties within the same assessment classification, may vary considerably in quality, style, age, location and amenities, and cannot be expected to change in value at the same rate. The requirement for comparability between sales and the properties to be revalued based upon trending was reaffirmed in the case of the *State of Wisconsin ex rel. Kaskin v. Kenosha County Board of Review*, 91 Wis. 2d 272 (1979).

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real property affected	All Property	All Property	Changes identified in column D PLUS Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect exterior	All Buildings	All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	Buildings w/changes	Buildings w/changes
Inspect Interior	All buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be valued	All parcels	All parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All parcels	All parcels	Parcels with changes	Parcels with changes
Assessment level	Full value	Full value	Aggregate assessment level or full value as appropriate	Aggregate assessment
Mail Notice of Change in Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

VI. Municipal Employee or an Independent Contractor

The differences between the municipal employee and the independent contractor primarily reside in the nature of their business relationship.

A. Municipal employee

1. Compensation by municipality

- State and federal income taxes are withheld
- Municipality and employee pay FICA tax
- Employee receives a W-2 from the municipality
- Employee may be eligible for unemployment if terminated

2. Costs – the municipality will typically be responsible for expenses and equipment costs

3. Insurance – provided by the municipality to assessment staff

B. Independent contractor

1. Compensation by municipality

- No state, federal, or FICA taxes paid
- Receives a 1099 from the municipality, unless a corporation
- Not eligible for unemployment

2. Costs

- Should be stated in a detailed contract between municipality and contractor
- Should include responsibility for incidental costs like mileage, materials and equipment, or additional costs such as certified letters and provision of required notices, and may include maximums on such expenses
- May include a penalty provision for late completion of the work

3. Insurance

The Independent contractor/assessor shall be responsible to show proof of necessary insurance coverage by a Certificate of Insurance from an insurer eligible to do business in Wisconsin. Typical coverages protect against claims, demands, actions and causes of action, arising from any act or omission of the assessors, their agents and employees.

Limits of liability typically will not be less than:

Worker's Compensation	Statutory
------------------------------	------------------

Bodily Injury	
----------------------	--

- | | |
|------------------|------------|
| • Per person | \$ 100,000 |
| • Per occurrence | \$ 300,000 |

Property Damage	
------------------------	--

- | | |
|-------------------|-----------|
| • Each occurrence | \$ 50,000 |
|-------------------|-----------|

Comprehensive Auto Liability Including: Non-Ownership Coverage	
---	--

- | | |
|-------------------|------------|
| • Each person | \$ 100,000 |
| • Each occurrence | \$ 300,000 |

Property Damage	
------------------------	--

- | | |
|-------------------|-----------|
| • Each occurrence | \$ 50,000 |
|-------------------|-----------|

VII. Contracts

A. General

Municipalities without an elected assessor or a permanently employed municipal assessment staff need to contract with an independent contractor to perform assessment maintenance, revaluations, or other property assessment services.

Assessment contracts are needed to ensure that there is clear understanding between all parties as to what duties are to be done, compensation, the role of the assessor and the role of the municipality. A clear and concise contract will minimize misunderstanding.

A contract is the writing that sets forth an agreement between two or more parties creating obligations that are enforceable or otherwise recognizable at law. A promise or set of promises by a party to a transaction, enforceable or otherwise recognizable at law; the writing expressing that promise or set of promises. Loosely, an enforceable agreement between two or more parties to do or not to do a thing or a set of things; a compact.

For the parties to come to an agreement, it is necessary that there be a meeting of the parties upon the essential terms and conditions of the subject about which they are agreeing; that is, they must be in accord upon the essential terms and conditions. There must be a demonstrated mutual assent.

The language used and the conduct of the parties must be such as to disclose sufficiently the fact that the parties have met, or have been in accord, on all terms of the agreement, or, in other words, disclose the fact that there has been a mutual assent. One party cannot make an agreement; both parties must, by their words or actions assent to the agreement.

A vague or indefinite agreement is not enforceable as a contract. The subject of the agreement, the object to be accomplished, and the requirements as to performance must be clear.

For a contract to be binding, three things must occur; first, the offer, second, the acceptance, third, the consideration.

1. Offer – usually the form of an agreement is that one party makes an offer and the other party accepts the offer. The person making an offer is called the offeror; the person to whom the offer is made is called the offeree. An offer is a communication by an offeror of what the person will give or do in return for some act or promise of the offeree. An offer may be addressed to a particular individual or to the public, but must look to the future and be promissory in nature.

A mere expression of intention, opinion or prophecy is not an offer. A communication intended merely as a preliminary negotiation or willingness to negotiate is not an offer.

While no particular form of words or mode of communication is necessary to create an offer, it must reasonably appear that the alleged offeror has agreed to do the thing in question for something in return. An offer must be so definite in its terms, or require such definite terms in acceptance, that the promises and performances to be rendered by each party are reasonably certain.

2. Acceptance – to create a contract, an offer must be accepted by one having the right to accept, while the offer is still open. Acceptance of an offer is an assent by the offeree to its terms without qualification; acceptance may be made by a communication to the offeror, either in writing or orally; acceptance may also be implied from the conduct of the parties.

3. Consideration – is an essential element of a contract; it is necessary to the validity and enforceability of a contract. Consideration is the price bargained and paid for a promise – that is, something intended by the parties to be given in exchange for the promise.

Questions about contract specifications should be directed to your municipal attorney.

B. Contract issues

1. Revaluation

A complete revaluation of all taxable real and personal property within a municipality is periodically necessary

- a. Current assessment may not have been made in substantial compliance with the law
- b. Inequities may exist within classes of property
- c. Inequities may exist between classes of property
- d. Governing body may desire an updating of records to show the physical characteristics of all its taxable real and personal property
- e. Governing body may desire an original inventory of all its taxable property

2. Maintenance

Following a revaluation or a reassessment, it is important that the assessments and the assessment records be properly maintained on an annual basis to reflect current conditions

- a. Analyzing recent sales and performing assessment/sales ratio studies
- b. Annually reviewing assessments and performing sales analyses to determine if specific classes or types of property need to be adjusted to maintain equity in the assessments
- c. Maintaining the property records
- d. Reviewing all building permits, which alert the assessor to changes in property characteristics
- e. Periodically inspecting all properties and updating the property record cards to reflect current conditions including notice requirements to obtain consent to view ([Notification Process with Request to View Property Notice](#))
- f. Completing required reports and attending required meetings

3. Other services – a municipality can contract with an expert for specific services

- a. Valuation of a specific type of property – mobile homes, for example
- b. Valuation of a specific class of property – commercial
- c. Other property tax services – use-value conversion charge administration

VIII. Assessment Contracts

A. Contract considerations

When detailed market studies and the corresponding updating of assessments are not incorporated into the assessor's work plan, municipal assessments will gradually diverge over time from the market value standards dictated by state law (sec. [70.32](#), Wis. Stats.).

B. Cost

Key questions to consider include the cost to the municipality over the long term versus the short-term. Would contracting now at lowest possible cost for minimal assessment "maintenance" be a fair trade-off for the probable high cost of a complete revaluation several years down the road? Conversely, would contracting now for a higher level of service, significantly reduce the cost associated with future revaluation and ensure fairness for taxpayers in the interim?

C. Property data – real

Assessments can only be as accurate as the data on which they are based. It is not possible to arrive at equitable assessments using inaccurate and incomplete data. Therefore, maintaining property records is essential to maintaining assessments. Because property characteristics are continually changing, record cards must be updated on an annual basis to account for new construction, remodeling, land splits, and demolitions. If the record cards are not properly maintained, they will no longer aid the assessor in making defensible assessments, and the benefits of the revaluation will soon be lost.

To help maintain property records, the assessor is furnished with data from all real estate transfer returns. Real estate transfer returns are confidential documents. Market data from the transfer returns should be analyzed and posted on the property record cards. The assessor should also be notified of all building permits, which alert the assessor to changes in property characteristics. In addition, it will be necessary for the assessor to periodically inspect all properties and update the property record cards to reflect current conditions including providing notice requirements to obtain consent to view ([Notification Process with Request to View Property Notice](#)).

D. Property data – personal

The assessor must also maintain personal property records for all taxable personal property. Assessors distribute the Statement of Personal Property form each December or January to owners of taxable personal property. The completed form is to be returned to the assessor on or before March 1 each year. The assessor analyzes the data on the form and uses it as an aid in arriving at the assessed value. Some property may require an actual on-site inspection by the assessor. The assessor must exercise care so that assessed values of personal property as a class bears the same relation to statutory value as real estate as a class. Decisions regarding the taxability of items of personal property as well as its proper classification as real or personal are among the many tasks associated with personal property assessment and administration.

E. Other requirements

Maintenance also includes the assessor's annual duties in regard to statutory duties such as sending Notices of Changed Assessment, preparation of Municipal Assessment Reports, computer exemption reports and attendance at Open Book and Board of Review. At Open Book, for example, municipalities are required to provide instructional material that explains the assessment, taxation and appeal processes. If fulfillment of this duty is to fall to the assessor, then clarification may be required in the contract. The need for miscellaneous services, such as those mentioned earlier, must also be considered.

F. Miscellaneous services

- If under mobile home provisions of sec. [66.0435](#), Wis. Stats., includes valuation of mobile homes according to that statute
- Includes answering questions from property owners and other interested parties such as real estate appraisers and brokers according to the contract specifications
- Includes providing the county treasurer and the real property lister of all sales of agricultural land located in the county. No later than 15 days after the board of review has adjourned, the assessors shall also deliver to the county treasurer all information necessary to compute the agricultural conversion charges assessed according to sec. [74.485](#), Wis. Stats.

The state contract and specifications for a full revaluation as well as a sample contract for a maintenance assessment are located near the end of this booklet. Care must be exercised so that the specified standards are applied and maintained in accordance with state law and accepted appraisal practice. Prior to entering into an agreement, we strongly recommend that your municipal attorney review your contract's language.

G. Finding a new assessor

You may find that an advertisement in the local classified section does not attract enough potential candidates for the position. Consider advertising with a professional assessor association. The [Wisconsin Association of Assessing Officers](#) and the [International Association of Assessing Officers](#) maintain websites and newsletters where municipalities can advertise for assessment help. The [Wisconsin League of Municipalities](#) and the [Wisconsin Towns Association](#) publish periodicals or maintain web sites that contain advertising directed toward municipal government. Another municipality or the County Real Property Lister may be willing to provide a recommendation. Direct mail can be utilized by obtaining assessor addresses from the DOR [website](#) and others.

H. Certified individual – limited prior experience

An individual who is appropriately certified may occupy the office of assessor. It is important to understand, however, that certification is not a guarantee that assessors are immediately proficient in all aspects of assessment-related work. Certification does ensure – through written examination – that an individual has attained the minimum knowledge and preparation necessary in accordance with Wisconsin law.

DOR recommends that new assessors, who are in the first year of performing assessments, limit themselves to placing new construction on the roll, deleting buildings removed, performing the personal property assessments, and completing the assessment roll and other required reports. Entering new construction on the assessment roll includes collecting data on each building constructed or remodeled since the previous January 1, completing a property record card, and estimating the value of the building using the same methods and procedures used by the previous assessor, if feasible. Adjustments may be required on those properties which the assessor feels are radically out of line; however, it should be recognized that attempts to make extensive changes in one's first year of assessing may not be the most practical policy.

If a new assessor, after evaluating the existing assessment situation in a municipality, feels that there are extensive inequities in the assessments, this fact should be brought to the attention of the local governing body. The Supervisor of Equalization for the district should also be contacted to help determine the best way to remedy the situation. In some cases, a complete revaluation of the municipality may be the only alternative. Chapter 6 of the [WPAM](#) also discusses revaluation and the various alternatives available to a first-time assessor or a municipality considering revaluation.

I. References

DOR limits its responses to factual comments such as verifying that the assessor is certified or whether required reports have been filed on time.

Therefore, you may wish to ask the prospective candidate to provide you a complete list of past clients or to provide references from other municipalities for which the assessor has worked. Then verify the information to your satisfaction.

The prospective assessor can also be asked, for example, to show work samples, to demonstrate the assessment software, to respond to questions relevant to the contract, or to discuss how they would handle certain public relation situations.

J. Components for an assessment contract

Contract by a municipality for property assessment work should cover the following types of agreements:

1. The agreement

A contract for municipal assessment services will contain an agreement between the municipality and the individual(s) or firm performing the work (ex: maintenance, revaluation, or other miscellaneous services).

2. Scope of the work or services

The section of the contract entitled "Scope of Work or Services," for example, will contain a detailed description of municipal assessment work to be done by the contracted individual(s) or firm.

3. Standards in the valuation section

A detailed description of performance requirements, including but not limited to:

- Time of contract (commencement and expiration)
- Expected delivery date(s) of completed material
- Scope of services
- Statutory compliance
- Wisconsin Property Assessment Manual compliance
- Electronic assessment data compliance

4. Compensation section

This section of the contract contains a description of how the individual(s) or firm will be compensated for their services. This section should detail if compensation is fixed or variable and what, if any, expenses are paid by the municipality. Consider compensation for costs incurred while providing statutorily required items such as notice – the items that would incur liability to both the municipality and the assessor for noncompliance.

5. General agreements

Provisions typically contained in the general agreements section can include:

- Timeframe for proposals
- Performance bond requirements
- Rights reserved by the municipality

6. Addenda

The Addenda may contain specifications to items identified in the scope of work section. An Addendum example would be the number of hours or days the contracted individual(s) or firm shall hold Open Book, if not explicitly stated in the scope of work.

IX. Assessment Related

A. Competitive bidding

Assessment services are a service contract and do not fall within the competitive bid requirements of secs. [60.47](#), [61.54](#) and [62.15](#), Wis. Stats. However, we strongly encourage that best practices be followed, as described in this guide. This includes seeking vendors through a Request for Proposal coupled with a strict evaluation process that is weighted on all relevant topics, not solely on lowest price.

B. Compensation

Compensation can be handled by one or a combination of methods:

1. Fixed, including or excluding additional expenses
2. Variable based on hours worked with set minimum and maximum
3. Combination, such as fixed for required services and variable for additional miscellaneous services
4. Compensation may be based upon parcel count, condition of existing records, amount of fieldwork required due to new construction, etc.
5. Weight the assessment processes to total 100% with a deadline to complete each process. The compensation is made, with the amount based on the weight or percent to total, after review and approval of a process by the municipal governing body. As an example, the assessor is required to annually review property classification. The municipality would provide this portion of the total compensation after the assessor presents classification information to the municipal governing body (acres classified agricultural, undeveloped, agricultural forest, changes from the prior year, explanation of the changes and current year process including number of onsite inspections) and the governing body determines satisfactory completion by the established deadline.
6. Compensation should not be based on assessed value, equalized value or any subsequent or previous change in value
7. Compensation of a specified amount may be withheld until contract terms have been satisfactorily complied with

C. Municipality's legal counsel

The municipal attorney provides advice on legal questions affecting the municipality, when requested. Prior to entering into any contract, municipal officials should request that the municipal attorney review the contract.

D. Term of an assessment contract

As a service contract, state statutes regarding maximum length of contract do not apply to property assessment. Caution must be exercised, however, so that the municipality complies with the law, and is protected in the event termination is desired. Conversely, the assessment company will want to protect itself should conditions (ex: law changes, new construction) change substantially over the contract term.

E. Term of office

Contract language regarding renewal of some agreements should be harmonious with your assessor's statutory term of office. Following are laws regarding the assessor's term:

Towns – sec. [60.307](#), Wis. Stats. provides that if authorized by the town meeting, the town board may select assessors by appointment. If the town has a civil service system, the assessor and any assistants may be appointed under that method. If the town does not have or adopt a civil service system, the town board appoints assessors on the basis of merit, experience and general qualifications for a term not to exceed five years.

Villages – sec. [61.19](#), Wis. Stats. provides for the appointment and election of village assessors. If election of the assessor is not provided for, then the assessor is appointed annually by the village board at their first meeting after the first Tuesday in April unless the board otherwise provides.

Cities – sec. [62.09\(1\)\(c\)](#), Wis. Stats. allows for the appointment of a corporation or independent contractor as city assessor. Since the term of office for city assessors is not specified in state law, it is necessary to consult the city's ordinances.

F. Oath of office

The oath of office is required as a condition of contract and performed in a manner consistent with state laws. The oath must conform to sec. [19.01](#), Wis. Stats. and be filed with the municipal clerk prior to undertaking the duties associated with the office.

The oath must be taken within five days after appointment within towns and villages or within 10 days of appointment within cities. Elected assessors in towns, villages and cities must take and file the oath within five days of June 1. The clerk of the taxation district is empowered to administer the oath.

G. Work performance compliant with the law

The municipality needs to protect the public interest. Therefore, performance bonds, non-performance penalties and procedures and specifications for terminating the contract must be clearly spelled out in the contract.

H. Reporting progress

As with any contract, there should be provisions for monitoring the progress of the work. Periodic communications with or status reports received from the vendor, as well as routine inspection of the work product by a qualified individual will be necessary to ensure compliance.

X. Selecting a Vendor

A. Best practices for selecting a vendor

1. Develop service specifications

Develop detailed written descriptions of:

- Service tasks to be performed and the tangible products to be delivered
- Responsibility for maintaining equipment or facilities
- Standards by which performance will be measured

2. Recruit vendors

Design a request for proposals or bid request that provides potential vendors the information necessary to develop realistic proposals and identifies the information vendors must provide, such as:

- Description of how the vendor intends to perform the required services as specified
- Estimate of the cost of providing the required services in the format requested
- Inventory of equipment that will be used to provide the service, if applicable
- Evidence of financial viability
- Evidence of professional qualifications and experience – including references from entities for which the vendor has supplied similar services

3. Evaluate potential vendors

Objectively evaluate vendor proposals based on established criteria, ensuring that:

- Persons charged with evaluating proposals have a clear understanding of service needs and policy objective
- Cost objectives are balanced with the need to meet minimum levels of service and quality
- Final approval from elected officials or a designated government manager is required

B. Best practices for developing a contract

1. Describe service expectations

Include detailed descriptions of the service a vendor is expected to provide, as well as the standards against which quality will be measured.

2. Describe administrative requirements

Include a detailed description of administrative expectations and responsibilities, such as:

- Contract period and the conditions under which the contract may be extended
- Procedures for calculating and making compensation, including limits on total compensation and the services to be delivered before compensation is received
- Insurance requirements
- Requirements for collecting and reporting information on service quality, as well as provisions specifying access to service-related records and service sites
- Procedures for the resumption of government-delivered services or the delivery of service by another provider

3. Enforcement provisions

Develop provisions that will protect the public interest if services do not meet expectations or if disputes arise between the vendor and public officials, such as:

- Requirements for performance bonds
- Penalties for non-performance – including a description of the conditions under which penalties will be enforced and how penalties will be applied
- Procedures authorizing contract termination and specifying the conditions under which a contract may be terminated

C. Best practices for monitoring service delivery

1. Methods for monitoring

Establish a system for monitoring contract activities and performance on an ongoing basis, including identifying the tools that will be used to measure and assess contract compliance and the process for collecting information, such as routine communication with the vendor and constituents. Consider deadlines for each assessment process with the assessor presenting the information to the municipality and obtaining the municipality's approval before proceeding with the next process. The municipality's approval could also establish compensation for satisfactorily completing that process by the established deadline.

2. Responsibility for oversight

Assign responsibility for oversight to a specific individual or entity and ensure that those charged with contract oversight have the necessary expertise and authority to assess service quality and enforce contract provisions.

XI. Standard Specifications and Contract

The following specifications and contract examples are a guide for municipalities.

In situations where use of the following specifications or contract language is not statutorily mandated, the municipality may choose to adjust contract terms to conform to local conditions and technology. The municipal attorney should always be consulted when contracting for services.

A. Standard specifications for a state mandated revaluation/resolution

These standard specifications must be used for assessment work performed under state law (secs. [70.055](#), [70.75\(1\)](#) and [70.75\(3\)](#), Wis. Stats.).

1. Glossary

Appraiser – shall mean either an individual, a partnership or a corporate firm responsible for the overall reappraisal function

Assessment Board – shall refer to the appointed expert help and the local assessor, acting together in exercising the powers and duties of the assessor, and shall be composed as set forth in sec. [70.055\(4\)](#), Wis. Stats. When the department is supervising the assessment, the department shall name an employee to serve on the board.

Computer-assisted – using a computer program or programs to analyze, calculate and display data used in the development of the assessments

Department – shall mean Wisconsin Department of Revenue, Division of State and Local Finance, 2135 Rimrock Rd., PO Box 8971, Madison, Wisconsin 53708-8971

Local modifier – shall mean that mathematical factor necessary to convert the basic cost estimate derived from the Wisconsin Property Assessment Manual or other cost manual to current cost in the municipality

Major building – shall mean any and all houses on residential parcels, the buildings representing the major use of commercial parcels, and any and all houses on agricultural land

Manual – shall mean the Wisconsin Property Assessment Manual, Volumes 1 and 2, prepared and issued by the Wisconsin Department of Revenue for the State of Wisconsin together with all material designated by the department as being part of or supplemental to the Property Assessment Manual

Municipality – shall mean a taxation district, either the town, village or city, in which general property taxes are levied and collected

Parcel – means an individual legal description for a tract of land and shall include not only the land itself but all buildings and improvements thereon

Personal property count – shall mean the total number of completed personal property lines or accounts listed in the municipality's personal property assessment roll for the assessment year specified in Article II, Section I of the contract

Property record cards – shall mean the current versions of the residential, agricultural and other, and commercial property record cards or equivalents, approved by the Department of Revenue and used for the purpose of making a record to support and substantiate the value conclusion for each parcel. A state-approved property record card should be maintained on every parcel of property in the district.

Real estate parcel count – shall mean the total number of individual real estate descriptions assessed locally on the municipality's real estate assessment roll for the assessment year specified in Article II, Section I of the contract

2. Agreement – Appraiser

Scope of service appraiser to provide:

- a. Conformance to statutes** – all work shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and in full compliance with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue
- b. Oath of office** – the appraiser shall be required to take and subscribe to an oath or affirmation supporting the Constitution of the United States and of the state of Wisconsin and to faithfully perform the duties of assessor. If the appraiser is a corporation or partnership, the person(s) designated as responsible for the assessment shall comply with the above. The oath shall conform to sec. [19.01](#), Wis. Stats. and be filed with the municipal clerk prior to undertaking any of said duties.
- c. Personnel**
 - 1) All personnel providing services shall be currently certified in compliance with secs. [70.055](#) and [73.09](#), Wis. Stats. and the administrative rules prescribed by the department
 - 2) The appraiser shall review any complaint relative to the conduct of the appraiser's employee(s). If the municipality deems the performance of any of the appraiser's employees to be unsatisfactory, the appraiser shall, for good cause, remove such employee(s) from work upon written request from the municipality, such request stating reasons for removal.
 - 3) Prior to commencing the revaluation, the appraiser shall file with the municipal clerk names of all employees to be performing work and the type of work to be performed by each, excepting non-appraisal office clerical help. A corporation or partnership shall indicate the person(s) designated as responsible for the assessment. All persons on file are to carry an up-to-date identification card and a letter of introduction from the municipality or the department when the department is supervising the assessment.
- d. Assessment manual** – the appraiser shall make all assessments in accordance with the property assessment manual as specified in secs. [70.32](#) and [70.34](#), Wis. Stats.
- e. Accurate parcel identification** – the appraiser shall review all legal descriptions as listed in the assessment roll for imperfections to include, but not restricted to errors, incorrect acreages, omissions, overlap, or failure to close. In the event that such discrepancies exist, the appraiser shall correct or cause the same to be corrected. Additional compensation, if any, shall be as specified in Article II, Section III of the standard contract.
- f. Preparation of record cards**
 - 1) The appraiser shall prepare individual record cards or computer-generated data sheets for each parcel to be revalued on forms currently approved by the department. If the appraiser and/or municipality shall have reason to use forms not currently approved, such use shall be contingent upon department approval.
 - 2) Record cards shall be completed for each parcel, labels with the property owners name and address as provided in sec. [70.17](#), Wis. Stats. and the following information as listed in the assessment roll: legal description of the property, parcel number and size of land parcel when available.
 - 3) Appropriate record cards shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and "other" improvements. All information relating to improvements shall be obtained and shown as provided on the respective forms.
- g. Approaches to value**
 - 1) The appraiser shall consider the cost, market, and income approaches in the valuation of all vacant and improved parcels of property by computer-assisted means
 - 2) The appraiser shall collect and analyze all available sales data for the municipality in order to become familiar with prevailing market conditions, market activity, and specific transactions which may be utilized in determining the market value of properties throughout the municipality. Data gathered shall either be

noted on the property record cards, or contained within supplements to the records (e.g., copies of real estate transfer returns, leases, computer-generated data sheets). All data so gathered shall become and remain the property of the municipality.

- 3) Sales analysis shall include sales identified on an appropriate map (e.g., section, subdivision), analysis and verification for time adjustments, neighborhood boundaries and descriptions and other (agricultural) improvements. It may be necessary, as part of the analysis, to field a sale and measure and list the improvements of the properties that have sold using computer-assisted means.
- 4) In valuing income producing properties, where appropriate, the appraiser shall collect information from owners, tenants, realtors, financial institutions, and any other necessary sources, for use in the valuation process. Data to be analyzed shall include economic rents for each type of property, typical vacancy rates, and typical operation expense ratios. All data shall be properly documented and adequate records shall be prepared for each parcel showing the determination of value by the income approach. For improved parcels this shall include a reconstruction of income and expenses, an estimate of remaining economic life, and the capitalization rate applied. Capitalization rates shall be accurately documented by information obtained from the market.

h. Improvements – data collection

- 1) The appraiser shall accurately measure to the nearest foot all improvements and prepare a complete outline sketch to scale (top view) of the major buildings showing all additions, porches, and appendages with dimensions and necessary identifications on the property record cards.
- 2) The appraiser shall photograph all residences, and all major commercial improvements and all major buildings on agricultural land classified as "other."
- 3) The appraiser shall attempt to inspect the interior of a minimum of 90% of the major buildings of each class of improvements, noting both the interior and exterior features on the proper record card to provide an accurate and complete listing for each improvement. The actual number of improvements to be inspected for each class shall be determined by applying the above percentage to the final improvement count for each respective class.
- 4) In those instances where a minimum inspection of 90% is unattainable due to the nature of the properties to be valued and the time of the year, an alternate minimum shall be so specified in the addenda of the standard contract, such minimum to be established by the municipality/department.
- 5) In those instances where a minimum inspection of 90% of the major buildings of each class of improvements is not considered adequate, an alternate minimum shall be specified in the addenda of the standard contract.
- 6) The date of inspection, attempted inspection with denial of entry, execution of special inspection warrant, or listing of all major buildings shall be indicated on the record cards
- 7) Notification Process with Request to View Property Notice – secs. [70.05\(4m\)](#) and [\(4n\)](#), Wis. Stats. require that assessors provide written notice to property owners when requesting an interior view of the residence. DOR recommends that a letter be sent allowing fourteen calendar days for a response. If no response is received, in-person contact may be attempted to obtain consent. If that step is unsuccessful, a certified letter including the notice may be sent. If these circumstances make an interior view necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.
- 8) If the appraiser's request to list a major building is refused by the owner or occupant, the appraiser shall list and value the improvements according to the best information practicably obtainable. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law (sec. [66.0119](#), Wis. Stats.), to view the interior of the home.

i. Improvement valuation – cost approach

- 1) Appraiser shall value improvements in accordance with Wisconsin Property Assessment Manual, using generally acceptable appraisal practices and cost manuals and computer-generated costs
- 2) In using the cost approach for residential improvements, the prescribed form or computer generated data sheet, or its equivalent as approved by the department, shall be used in determining replacement costs. The property record card shall be completed as recommended for use with Volume 2 or other cost manual, with proper base costs selected as appropriate for each improvement and adjusted base building costs.
- 3) In using the cost approach for other (agricultural) outbuildings, the current replacement costs should be determined for all buildings. Buildings in poor condition having little or no value shall be physically described and listed as having "no value" or given an appropriate sound physical value.
- 4) In using the cost approach for commercial improvements, or a computer-generated calculator, proper base costs shall be selected as appropriate and adjusted to adequately reflect variations from base building costs
- 5) Current local modifiers and costs appearing in the approved cost calculator shall be adjusted where necessary and documented by an analysis of local construction costs and market sales data
- 6) All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence, must be accurately documented by the market and deducted from current replacement costs
- 7) All improvements shall be valued at market value as of January 1
- 8) The statutory assessor shall be responsible for collecting all other required information in regard to personal property, determining values on assessable personal property not used for production of income, and completing all necessary forms in relation thereto. In the case where the assessor fails to perform, the appraiser shall collect all the required information.

j. Data collection – land

- 1) The appraiser shall gather and note on the property record card or computer-generated data sheet for each parcel information including, but not limited to size, area, frontage, width, depth, shape, topography, productivity, site improvements, utilities, access, zoning and location. This information shall include a land sketch.
- 2) The appraiser shall collect data concerning sales of land and sales of improved parcels which may indicate the residual value of land. From these and other sources the appraiser shall become familiar with land values throughout the municipality.

k. Valuation – land

- 1) Unit value ranges per acre for each grade of fallow agricultural land, agricultural forest land, undeveloped and productive forest land shall be determined from an analysis of sales and other available market data. Agricultural forest land and undeveloped land values shall be adjusted to 50% of full market value, per sec. [70.32\(4\)](#), Wis. Stats. Soil surveys, where available, shall be used in the classification of land. Agricultural land shall be valued according to use, per sec. [70.32](#), Wis. Stats. In the analysis of sales, work forms shall be prepared for recording data on each sale analyzed and for correlating price data from the sales for the various classes of land and noting if land qualifies for use value or is fallow. Such forms shall be left with the municipality.
- 2) Aerial photographs shall also be used in the evaluation and classification of agricultural, agricultural forest, undeveloped and forest lands. GIS layers, where available, should be provided, showing ownership lines and acreage. The minimum acceptable product under this specification shall be the most recent aerial photographs available from the county, along with soil classification and grades listed on the property record with a listing of the unit values used (use-value units for class 4 lands, market value units for fallow tillable and idle pasture, class 5, class 5m, class 6 and class 7 lands). Aerial photographs shall be supplied, where necessary, by the appraiser and shall be left with the municipality, along with classification and unit values documentation.

- 3) Basic unit values shall be determined for residential and commercial lands from an analysis of sales, rents, leases, and other available market data. In the analysis of market data, adequate records shall be prepared showing data collected and unit value determinations. Such records shall be left with the municipality.
- 4) Having determined basic unit values the appraiser shall apply such to each parcel, making adjustments to account for the particular characteristics of the parcel. Land computations shall be properly shown for each parcel on the property record cards, or computer-generated data sheets.
- 5) For residential and commercial lands, maps and schedules shall be prepared indicating unit values used: e.g., by neighborhoods, and locations thereof to be left with the municipality
- 6) A copy of all charts, schedules and tables, not previously referred to, including depth factor tables used in the valuation of land shall be left with the municipality
- 7) Beginning with assessments as of January 1, 2017, the [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under sec. [88.74](#) in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection's [Drainage Districts](#) web page.

I. Valuation, assessment of taxable personal property

- 1) Taxable personal property shall be valued and assessed by the statutory assessor in compliance with ch. [70](#), Wis. Stats. and with recommended procedures in Volume 1 of the [Wisconsin Property Assessment Manual](#)
- 2) The assessor shall compile an updated list of all personal property accounts in the municipality. Such list shall be reviewed by the assessment board to ensure that all accounts have been discovered.
- 3) To aid in determining the amount and value of personal property used in the production of income, state law allows the assessor to require certain property owners to file personal property forms as to the value of personal property owned by them or in their possession as provided in sec. [70.35\(1\)](#), Wis. Stats. The electronic personal property form is available on DOR's [website](#). Paper copies can be obtained from the county designee. Assessors may use regular mail before January 1 to provide the paper form or provide information on completion of the electronic version. Assessors may also use electronic mail for this distribution. Completed forms received by the assessor shall be verified for accuracy in content and checked for arithmetic and procedural errors. In the absence of a completed form, the assessor shall field check the account, along with any other questionable accounts.
- 4) The assessor shall be responsible for collecting all other required information regarding personal property, determining values on assessable personal property not used for production of income. In the case where the assessor fails to perform, the appraiser shall collect the required information.
- 5) All forms used in the valuation of personal property shall be approved by the Department and shall be left with the municipality

m. Final field review – prior to the Open Book conference, the appraiser shall make a final field review. Each parcel shall be reviewed at the property location. In the final review process, the indicated value of the structure and the indicated value of the land shall be compared against sales information concerning the same parcel or comparable parcels. For income producing properties where a determination of value has been made via the income approach, this value shall also be reviewed to make the proper correlation of values between the cost, market and income approaches. The review shall cover each parcel so as to eliminate errors in computations that may have occurred, to ensure uniformity in record card and form completion by various personnel, to verify building classification and depreciation estimates regarding physical, functional and economic obsolescence, and to be sure that all lands and improvements are properly accounted for.

n. Assessment Board to review assessments – at least two weeks prior to sending notices of the assessments and the Open Book conferences, the assessment board shall review all assessed values on real estate and personal property; such review will include property record cards, personal property forms and all other material prepared for the revaluation

o. Open Book conference

- 1) Upon completion of the assessment board's review of assessments and prior to the completion of the assessment rolls, the appraiser shall hold Open Book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values.
- 2) The municipality shall designate the place for Open Book conferences with both the municipality and appraiser mutually agreeing upon the date(s) and hours. Hearing time shall include a Saturday and evening hours.
- 3) According to state law (sec. [70.365](#), Wis. Stats.), when an assessor changes the total assessment of any real property (or any improvements on Managed Forest Land taxed as personal property under sec. [77.84\(1\)](#), Wis. Stats. by any amount, the owner must be notified. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. [70.32\(2\)\(c\)1g](#), Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less. However, failure to receive a notice does not affect the validity of the changed assessment. The notice must be in writing and mailed at least 15 days (30 days in revaluation years) prior to the Board of Review (BOR) meeting (or meeting of the Board of Assessors (BOA) if one exists). The notice requirement does not apply to personal property assessed under [Chapter 70](#). Expenses related to the notices, excluding form supply, but including preparation of the forms and postage, shall be paid by the appraiser.
- 4) The minimum number of days for Open Book conferences shall be set by the municipality, the number of days being specified in the addenda
- 5) Open Book conferences shall be held within the completion date specified in the contract. In the event the municipality requests that the Open Book conferences be held at a date beyond the contracted completion date, and provided the appraiser agrees to such, the contract shall be extended commensurate with the lapse of days between the originally contracted completion date, and the revised date for open book conferences. Such extension shall be in writing and signed by both the municipality and the appraiser.

p. Completion of assessment roll – the Assessment Board shall be responsible for the proper completion of assessment rolls according to current statutes. The appraiser shall where necessary enter into said rolls all newly established assessments, both real and personal, and the names of those to whom personal property is assessable; each roll shall also be totaled to exact balance by the appraiser. For computer prepared assessment rolls, it shall be sufficient for the appraiser to provide a list of all assessments at market value in the format required for data entry.

q. Board of Review: subsequent appearances

- 1) The appraiser and/or responsible member(s) of the appraiser's staff shall attend all meetings of the Board of Review, to be held no sooner than seven days after Open Book, to explain and defend the assessed values and be prepared to testify under oath in regard to such values. Compensation shall be as specified in the contract.
- 2) In the event of appeal to the department or to the courts, it is agreed that the appraiser and/or qualified representative(s) shall be available upon written request from the municipality to furnish testimony in defense of the values established by the revaluation in all cases which might arise within one (1) year of the completion date specified for the revaluation. Compensation shall be as specified in the contract.
- 3) No appeal may be made to the department under sec. [70.85](#), Wis. Stats. when the department is supervising the assessment, or reassessment

B. General agreements

1. Insurance – liability, worker’s compensation. The appraiser shall maintain insurance coverage to protect against claims, demands, actions and causes of action, arising from any act or omission of the appraiser, the appraiser’s agents and employees in the execution of work. Certificates of insurance by a company authorized to transact business in the state of Wisconsin shall be supplied to the municipality. Limits of liability shall not be less than:

Worker’s Compensation Statutory

Bodily Injury

- Per Person \$ 100,000
- Per Occurrence \$ 300,000

Comprehensive Auto Liability Including: Non-Ownership Coverage

- Each Person \$ 100,000
- Each Occurrence \$ 300,000

Property Damage

- Each Occurrence \$ 50,000

Other Types of Insurance may include:

- Public Official - Errors and Omissions
- Valuable Paper – Records

2. Insurance – valuable paper

- Appraiser agrees to carry proper and sufficient insurance to cover loss of municipality’s records withdrawn from municipality for appraiser’s use as well as appraiser’s records in process under this agreement which are in possession of the appraiser
- Appraiser shall not be responsible for loss of records destroyed by fire, theft, or Act of God while kept in office space supplied by municipality

3. Public relations

- During the course of the revaluation the appraiser shall carry on a suitable program of public information in a manner dictated by experience to be the most effective and productive and of such a nature in which to allow the municipality to actively participate
- The appraiser agrees to meet monthly or upon request, with the governing body of the municipality to discuss areas of work such as, but not limited to progress, procedures, valuations, and problems
- If a DOR-ordered assessment or reassessment, the appraiser agrees to meet with the department upon request

4. Assessor to be informed – appraiser shall make a reasonable explanation to the assessor throughout the revaluation in the use of procedures, standards, and records used for making property appraisals.

5. Information to DOR

Appraiser shall complete and submit to DOR

- Municipal Assessment Report (MAR) when the revaluation is completed or upon completion of the assessment roll(s). The report shall provide the following information relating to real estate: increases in valuation due to annexations, new construction, property formerly exempt and now assessed, losses in value due to annexation, demolitions, and property becoming exempt and shifts in class. For personal property the report shall provide information on estimated values of all personal property by class. The completed MAR shall be filed within 10 days of the completion of the BOR, no later than the second Monday in June. If the BOR is not complete on the second Monday in June, an estimated MAR must be filed, and a final MAR must be filed within 10 days of the BOR completion.

- List showing the value of any buildings on leased land and whether they are assessed as real estate or personal property, as well as the use and occupancy of each. Such list shall be submitted upon completion of the assessment roll(s).

6. Miscellaneous general agreements

- Appraiser shall ensure employees maintain strict confidence regarding all privileged information received by reason of this agreement.
- Assessors and municipal officials must discuss annual assessment requirements and determine whether an Annual Assessment Report (AAR), or similar document, will assist with completion and communication of these items
- Appraiser shall supply all necessary computer and related electronic equipment

C. Obligations of municipality

- 1. Office space** – municipality shall furnish adequate office space at no cost to appraiser in or near the municipal hall. Office space shall include desks, tables, chairs, file cabinets, heating, lighting, and janitorial services but shall not include office machinery and equipment.
- 2. Access to records** – municipality shall allow access and make available to the appraiser municipal records such as, but not limited to, previous assessment rolls and records, sewer and water layouts, building permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the municipality, at no cost
- 3. Property identifications** – to furnish the name and address of the owner and the block and lot number, size or other identifying description of each parcel to be appraised; such information to be placed on property record cards or on adhesive backed labels by the municipality
- 4. Provision of forms** – municipality shall provide approved forms, binders, record cards, adhesive backed labels, assessment notice forms prescribed by the Department as required under sec. [70.365](#), Wis. Stats., and other materials as necessary for the completion of the revaluation
- 5. Maps** – the municipality shall furnish two (2) sets of all plat maps, section maps, and any other maps currently in the possession of the municipality, to the appraiser, at no cost
- 6. Notices for new assessments** – to furnish the name and correct address if known, to the appraiser for notices to be sent on the assessed values
- 7. Assessor's duties – the municipal assessor shall**
 - Value mobile homes subject to the monthly mobile home parking permit fee and other duties specified in sec. [66.0435](#), Wis. Stats. where necessary
 - Collect all other required information in regard to personal property, determining values on assessable personal property not used for the production of income and providing personal property totals by class to the appraiser for inclusion in the Municipal Assessment Report.
- 8. Miscellaneous general agreements**
 - That the necessary funds are available and will be provided by the municipality as agreed herein and in the standard contract
 - Municipal governing body shall refrain from interfering with, or influencing any value estimate by the assessment board
 - Municipality shall aid the appraiser in a reasonable promotion of public information concerning the work under this agreement

D. General terms

1. Completion of work

- Appraiser shall have completed all work under this agreement, except for appearing at the Board of Review and any necessary subsequent appearances as per this agreement, on or before the completion date referred to in the contract. This date of completion may be extended, if necessary, and by mutual consent.
- That in the event the revaluation cannot for any reason be completed within the time originally specified, the appraiser shall provide written notification to the municipality, stating the reasons for not completing the revaluation by the contracted completion date, so that the situation may be timely remedied and the revaluation completed in substantial compliance with law.

2. Assignment of contract – appraiser is not permitted to assign, subcontract or transfer this agreement or any part of this agreement without written approval from the municipality

3. Compensation upon effort – compensation is based upon effort required to complete the work under this agreement in an acceptable and timely manner, and not upon the whole value or any part of the value of the municipality

4. Familiarization with local conditions – appraiser is generally familiar with access throughout the municipality, maps and other pertinent records available and the degree of difficulty of the work under this agreement within the municipality

5. Award of contract

- Awarding of this agreement is contingent upon the proper filing of a 100% performance bond by the appraiser. Such bond shall be filed with the municipal clerk within thirty (30) days after the award of the contract and no work shall be performed under this agreement prior to the filing of said bond. In lieu of a performance bond, a bank letter of credit is acceptable.
- That if for any reason the appraiser named herein is unable or unwilling to file a 100% performance bond or bank letter of credit as provided in paragraph (a) above, this contract is to be held by both parties as null and void and without any legal or moral obligations required of either party with respect to the other party.

6. Method and terms of payment

- Payment for services rendered under Article II, Sections I and II of the Contract shall be on a monthly basis. The monthly statements shall reflect the percentage of work completed less 10% retainage by the municipality/department. Said retainage and additional compensation provided under Section III (except item No. 2) shall be paid upon final adjournment of the Board of Review on detailed statements. Item No. 2 shall be payable by statement and in full upon completion of services.
- All statements shall be submitted to the municipal clerk/Department on the first day of each month for services performed the preceding month. After review and procuring any needed corrections therein, the municipality/department shall endorse their approval and promptly pay such statements.
- All compensation paid to the appraiser shall be by check mailed to the address, or other agreed upon process, indicated in the contract

7. Turnover of records

Within 14 days of the final adjournment of the Board of Review, the appraiser shall turn over to the municipality

- All records prepared for the revaluation including, but not limited to property record cards, personal property forms, maps and any other schedules or forms
- All records and materials obtained from the municipality and not previously returned to include maps and assessor's records
- Materials specifically obtained and/or used for the performance of assessment work for the municipality under contract to include aerial photos, maps, depth factor tables, and copies of leases

- If the assessor used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:
 - 1) Format native to the customized or uncommon software
 - 2) Format such as comma delimited text formats, commonly available database formats (ex: Microsoft Access, DB2, SQL). Definitions for all fields must be provided.
- Assessor is responsible for all costs associated with the transfer of the electronically-stored data to the municipality
- At a minimum, provide that the software be able to create an exportable text file of the data. This text file shall then be left with the municipality, along with a field definition file to describe the various data fields in the text file.

E. Revaluation contract

Revaluation Contract

For assessment work performed under secs. 70.055, 70.75(1) and 70.75(3), Wis. Stats.

THIS AGREEMENT by and between
hereinafter called the “Appraiser,” and the _____ of _____,
County, Wisconsin, hereinafter called the “Municipality.”

WITNESSETH: The Appraiser and Municipality for the consideration stated herein agree as follows:

Article I

Section I

SCOPE OF WORK: The appraiser, having become familiar with the local conditions affecting the cost of the work, and the Standard Specifications and Addenda for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes, hereby agrees to perform everything required to be performed and to complete in a professional manner all of the work required to revalue the real and personal property of the Municipality as of January 1, 20____ in accordance with applicable Wisconsin Statutes and this contract, and other documents constituting a part hereof.

Section II

VALUATION: For the valuation of residential and agricultural properties, the appraiser shall use a Computer Assisted Appraisal System (NAME).

For the valuation of commercial properties, the appraiser shall use a Computer Assisted Appraisal System (NAME).

For the valuation of personal property, the appraiser shall follow procedures outlined in Volume 1 of the *Wisconsin Property Assessment Manual*.

Article II

COMPENSATION: The Municipality shall pay to the Appraiser for the performance of this contract the following compensation:

Section I

For the revaluation of real estate and personal property as per Standard Specifications the base compensation of _____ Dollars (\$ _____), such amount based on the following counts obtained from the last Assessment Roll(s).

Totals From
Assessment Roll(s)

Residential Improvements
Commercial Improvements
Other Improvements
Total Improvements
REAL ESTATE PARCEL COUNT (includes Private Forest Crop and
Managed Forest Land Parcels)
Personal Property Count.....

Section II

For the providing of additional services required by the Supplemental Specifications described in the Addenda, total compensation shall be _____ Dollars (\$ _____), such amount based on the following breakdown:

ADDENDA NO.	SUPPLEMENTAL SPECIFICATIONS (Brief Description)	COMPENSATION \$
-------------	--	--------------------

Total Base Compensation summarized as follows:		
Article II, Section I	\$	
Article II, Section II	\$	
Total	\$	

Section III

For the providing of services described below the following compensation:

1. For furnishing testimony in defense of the value established by the revaluation on appeals to the Department of Revenue or the courts as required in the Standard Specifications. (The Appraiser shall be paid a four-hour minimum per day.)

\$ _____ Per hour
2. For the correction of legal descriptions as provided in the Standard Specifications.

\$ _____ Per parcel



3. For additional real estate parcels in excess of those stated in Article II, Section I of the Contract, due to annexations, omitted property, new plats, and land splits and for additional improvements due to annexations, omitted property, and new construction.

Compensation shall be \$ _____ per additional parcel plus the following for additional improvements.

Residential	\$ _____	Per Improvement
Commercial	\$ _____	Per Improvement
Other	\$ _____	Per Improvement

Improvement shall mean for annexation and omitted property:

- a. Residential – any and all houses classified residential on a parcel.
- b. Commercial – any and all major buildings classified commercial on a parcel.
- c. Other – any and all buildings including farmhouses classified Other on a parcel of agricultural land.

Improvement shall mean for new construction:

For each of the aforementioned classes any and all buildings constructed between January 1, 20____ and January 1, 20____, first valued by the revaluation, and being the only building(s) on a parcel.

4. For additional personal property accounts in excess of those stated in Section 1.
\$ _____ Per Personal Property Account.

Article III

GENERAL AGREEMENTS:

1. The proposal may not be withdrawn for a period of thirty (30) days after _____, 20____, the date and time set for opening of proposals. Any appraiser may withdraw a proposal at any time prior to the date and time set for the opening thereof.
2. If appraiser's contract is accepted, a 100% performance bond must be furnished in an amount equal to the sum of Section I and II, Article II of the contract from a Surety licensed to do business in the State of Wisconsin. Such bond shall be filed within thirty (30) days after the award of the contract and no work shall be performed prior to the filing of said bond. In lieu of a performance bond, a bank letter of credit is acceptable. Such performance bond or letter of credit must cover the entire length of the contract, including any approved extensions.
3. Work will start within _____ calendar days after the performance bond has been filed with the municipality and shall be completed on or before _____, 20____.
4. The municipality reserves the right to reject any or all proposals.

Article IV

COMPONENT PARTS OF THIS CONTRACT:

This contract consists of the following component parts, all of which are as fully a part of this contract as if herein set out verbatim, or if not attached as if hereto attached:

1. Contract Form
2. Addenda
3. Standard Specifications for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes.

SUBMITTED this day of , 20 .

Firm Name:

By:

Title:

Mailing Address

Acceptance

The above agreement and terms are hereby accepted this day of , 20

By:

Attest:

Contract Addenda

ADDENDA to the Standard Specifications for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes.

ADDENDA NO.

SUPPLEMENTAL SPECIFICATIONS

1. The minimum number of days for open book conferences referred to in the Standard Specifications, shall be days, and shall include a Saturday and evening hours, considered as the standard specification for which the appraiser shall receive no additional compensation.

In the event any of the provisions of this Addenda conflict with any of the provisions of the Standard Specifications, the provisions of this Addenda shall govern or control.

F. Maintenance assessment contract

Maintenance Assessment Contract

FOR ASSESSMENT SERVICES BETWEEN

_____ and _____

IT IS AGREED BY AND BETWEEN _____, a municipal corporation (hereafter "Municipality") and _____ (hereafter "Assessor") as follows:

1. SCOPE OF SERVICES

A. Inspections. The following inspection cycle shall be completed by Assessor or Assessor's authorized representative annually, namely:

1. Annexed properties, parcels with new construction, and exempt status changes shall be physically inspected, and the electronic property record prepared or updated accordingly.
2. Properties affected by building removal, fire, significant remodeling, or demolition (those requiring a building permit), or other major condition changes that typically trigger a change in the assessed value shall be physically inspected.
3. Improved properties under construction over the term of the contract years shall be re-inspected.
4. All properties with legal description changes and zoning changes shall be reviewed and inspected, if the Municipality or assessor deem necessary, to ensure an accurate and fair assessment.
5. Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll within the term of the contract, shall be physically inspected during the current assessment cycle.
6. Mobile home statement of monthly parking fee calculations shall be completed, if the Municipality has an ordinance. Assessor or Assessor's authorized representative shall maintain an electronic copy of the mobile home data for each

account on the Manufactured & Mobile Home Valuation Worksheet as prescribed in Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year.

7. A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural forest land, drainage districts, and undeveloped land.
 8. Assessor or Assessor's authorized representative shall physically inspect at least _____% of the improved properties annually to maintain the accuracy of the assessment records. Assessor shall maintain the inspection results in an electronic format as provided in Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year. (*Parties to complete the percentage to be inspected or strike entire option upon mutual agreement.*)
- B. Parcel Identification. An accurate, full legal description, a copy of or a link to the County or Municipal digital parcel maps with measurements of each land parcel and a digital sketch of all building improvements shall be contained in the existing property records. Digital parcel maps shall be made for all new records. In the event of a discrepancy, Assessor or Assessor's authorized representative shall investigate and correct the record. Assessor or Assessor's authorized representative shall have access to a computer system that allows for sortability by parcel number and personal property account and complies with Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year.
- C. Record. Assessor or Assessor's authorized representative shall use the appropriate record in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. If the Municipality uses a computer valuation system, Assessor or Assessor's authorized representative shall provide to the Municipality, a complete set of electronic property records in a computer readable format compatible with the Municipality's computer system. Assessor or Assessor's authorized representative shall update the records within fourteen (14) days of final adjournment of the Municipal Board of Review. Assessor or Assessor's authorized representative shall update the records prior to the open book period and again to reflect any changes made at the Municipal Board of Review. Assessor or Assessor's authorized representative shall maintain and provide the personal property and real estate property records in the format prescribed in Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.
- D. Open Book Conference. Upon completion of Assessor's review of assessments and prior to completion of the assessment rolls, Assessor or Assessor's authorized representative shall hold open book conferences for the purpose of enabling property

owners or their agents to review and compare the assessed values. Assessor or Assessor's authorized representative shall send notice to each property owner of any change in assessment. The notice form used shall be that prescribed by the Wisconsin Department of Revenue, and include the time and place the open book conference(s) will be held. Mailing shall not be less than fifteen (15) days prior to the first day of the conferences. Assessor or Assessor's authorized representative shall be present at the open book conference for a time sufficient to meet with the property owners or their agents and shall be present for at least two (2) hours. Assessor or Assessor's authorized representative shall verify that statutorily required instructional materials are available at the open book conference. Assessor or Assessor's authorized representative shall arrange and provide the personal property and real estate roll for viewing by the public as prescribed in Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

- E. Assessment Roll and Reports. Assessor or Assessor's authorized representative shall be responsible for the proper completion of the assessment roll in accordance with Chapter 70 of the Wisconsin Statutes and the *Wisconsin Property Assessment Manual*, as amended each year. Roll transmittal and reception must be made and maintained in accordance with Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and follow any County or Municipality prescribed business formats as provided under sec. 70.09(3)(c), Wis. Stats. Assessor or Assessor's authorized representative shall provide the final assessment figures for each property to the Municipality, and the Roll shall be totaled to an exact balance. Assessor shall prepare and electronically submit the Municipal Assessment Report (MAR) and TID values by the 2nd Monday in June filing deadline to the Wisconsin Department of Revenue (DOR) via the prescribed electronic submittal format listed on the DOR website. Assessor shall prepare and submit the Agricultural Land Conversion Charge form to the County as required.
- F. Board of Review Attendance. Assessor or Assessor's authorized representative shall attend all Municipal Board of Review meetings as prescribed under sec. 70.47(3)(ag), Wis. Stats. The Board of Review shall commence no sooner than seven days after Open Book. Assessor or Assessor's authorized representative shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined. Assessor or Assessor's authorized representative shall attend other meetings of the Municipal Board of Review, only if specifically requested to do so by the Municipality. In the event of appeal to the Wisconsin Department of Revenue or a Circuit Court, Assessor or Assessor's authorized representative shall be available upon request of the Municipality to furnish testimony in defense of the values determined. Assessor or Assessor's authorized representative shall arrange and provide the Personal Property and Real Estate Assessment Roll for viewing by the

public as prescribed in Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

G. Personal Property Assessments. In accordance with the *Wisconsin Property Assessment Manual*, the Assessor or Assessor's authorized representative shall distribute annual Personal Property Statements to all businesses known or newly discovered to be operating in the municipality each year, review the statements and follow up with unfiled or incorrect statements. Assessor shall determine the appropriate assessment. Assessor or Assessor's authorized representative shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class. Assessor or Assessor's authorized representative shall maintain the Personal Property Roll in a format compliant with Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

H. Public Requests and Availability.

1. Assessor or Assessor's authorized representative shall timely respond to all open records requests received by Assessor. In so doing, Assessor shall comply with the confidentiality provisions of the Wisconsin Statutes, including but not limited to sec. 70.35(3), Wis. Stats., regarding the personal property return, sec. 70.47(7)(af), Wis. Stats., regarding income and expense information, and sec. 77.265, Wis. Stats., regarding the real estate transfer return. Assessor or Assessor's authorized representative shall maintain a local or toll free telephone service with a 24-hour answering machine to receive calls from the Municipality or property owners. Assessor or Assessor's authorized representative shall timely respond to all telephone inquiries or issues within four (4) business days, whether said inquiry or issue is made directly to Assessor by a property owner or said inquiry or issue is raised to the Municipality, the Municipal Clerk or the Municipal Board of Review and subsequently passed to Assessor. Assessor or Assessor's authorized representative shall timely communicate to the Municipality any open records inquiries or issues raised by a property owner directly to Assessor which may require additional follow-up by the Municipality.
2. Upon request by the Municipality and at any time during this Agreement, Assessor or Assessor's authorized representative shall allow access and make available to the Municipality the following items at no cost : (a) any property records, maps, and other schedules and forms created for the performance of assessment work for the Municipality, (b) all records and material obtained from the Municipality and not previously returned to include maps, plans, and Assessor's records, (c) material specifically obtained and/or used for performance of assessment work for the Municipality, to include correspondence with property owners, sales data, and operating statements of income property, and (d) any

exportable text files of the data created for the performance of assessment work for the Municipality.

The Municipality shall allow access and make available to Assessor or Assessor's authorized representative certain municipal records relevant to Assessor's duties under this Agreement including, but not limited to, previous assessment rolls and records, sewer and water layouts, permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the Municipality at no cost. The Municipality shall maintain the personal property and real estate roll in a viewable format as prescribed in Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

- I. Internet Access. Assessor or Assessor's authorized representative shall display the assessment records on the Municipality's or county's website, or if already available, Assessor's free access website. *(Parties may strike this option upon mutual agreement.)*

2. GENERAL REQUIREMENTS

- A. Conformance to Statutes. All work of Assessor or Assessor's authorized representative shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue and the Municipality. Assessor or Assessor's authorized representative shall value all agricultural land at its use value, adjusted to the overall level of assessment. All Agricultural forest and undeveloped land shall be assessed at 50% of its full value, and adjusted to the level of assessment.
- B. Oath of office. Assessor shall be required to take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. If Assessor is a corporation, limited liability company or partnership, the person designated as responsible for the assessment duties shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to sec. 19.01, Wis. Stats., and filed with the Municipal Clerk prior to commencing duties. Under Wisconsin law, the statutory Assessor for the Municipality, whether contracted or on-staff is considered to be a public officer of the Municipality.
- C. Qualifications and conduct of personnel. Assessor shall provide at Assessor's own expense any personnel necessary and shall comply with the following:
 1. All personnel providing services shall be currently certified in compliance with secs. 70.05, 70.055 and 73.09, Wis. Stats., and the administrative rules prescribed by the Wisconsin Department of Revenue.

2. If Assessor is a corporation, limited liability company or partnership, Assessor shall submit to the Municipality a resume containing the name, address, education and prior experience of each employee anticipated to provide assessing services to the Municipality. Employees of Assessor who are later hired or were not anticipated to provide such services at the time of this Agreement, shall submit appropriate information for approval of the Municipality before field inspection work is started by the employee.
3. All employees, agents, or representatives of Assessor shall conduct themselves in a safe, sober, courteous and workmanlike manner while performing services for the Municipality.
4. Assessor shall review any complaint relative to the conduct of Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees, agents, or representatives unsatisfactory, Assessor shall, for good cause, remove such employees, agents, or representatives from work upon written request by the Municipality, such request stating reasons for removal.
5. Assessor shall supply all of Assessor's field representatives with identification cards, including the name, company, telephone number and photograph of the employee.
6. In connection with the performance of work under this Agreement, Assessor shall not discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in sec. 51.01(5)(a), Wis. Stats. or national origin. This provision shall include, but is not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruiting advertising, lay-off or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Assessor agrees to post in a conspicuous place available for employees and applications for employment notices to be provided by the contracting officer setting forth provisions of the nondiscrimination clause.

D. Ownership of records.

1. Each contract year, within fourteen (14) days of the final adjournment of the Board of Review, Assessor shall transfer to the Municipality any and all records prepared or maintained in accordance with the standards of Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year, and any and all records prepared or maintained in connection with the assessments made for the Municipality.
2. Assessor must provide all of the assessment data to the Municipal Clerk within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.
3. Assessor must turn over all assessment records, paper and electronic, in Assessor's custody to the Municipality within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.
4. Upon conversion of the paper records to an electronic form, as part of the contract, Assessor shall not destroy the original paper record; rather Assessor shall return the original paper record to the Municipality. As of the close of the 2013 Assessment Roll by the Municipal Board of Review, all assessment records are required to be stored in an electronic format. Maintaining electronic assessment data does not relieve Assessor from the responsibility of being able to provide the Municipality with a paper copy of each property record upon request.
5. The Municipality owns any and all assessment data regardless of the terms of the licensing of the software. All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. Assessor is responsible for extracting raw data in the public domain if contained in a copyrighted software database. Assessor shall not charge or transfer to the Municipality any associated third-party vendor costs for the transfer of the electronically stored data to the Municipality. Electronic data created in other systems must be maintained transferred and reside in the original format.

DI. Status, change of ownership or operations. Assessor acknowledges and agrees:

1. The Assessor shall be considered a public officer and afforded the protection from civil liability under sec. 895.46(1), Wis. Stats. for carrying out duties as an officer of the Municipality. Assessor is an independent contractor to the Municipality, and that Assessor's business is independently owned and operated and that

nothing in this Agreement shall be interpreted to cause or result in, directly or indirectly, any principal-agent or employer-employee relationship between Assessor and the Municipality and that nothing in this Agreement shall in any way be construed as an agreement of partnership, general or limited, joint venture, or as an agency relationship whatsoever between Assessor and the Municipality. Assessor shall not represent or advertise in any way that Assessor's relationship with the Municipality is other than stated herein.

2. Assessor shall not assign, transfer, convey, or sub-contract all or any part of any rights or obligations under this Agreement without the prior written consent of the Municipality, which consent shall be at the sole discretion of the Municipality.
3. Assessor shall notify the Municipality within five (5) days of any change in majority ownership or chief operating officer.

F. Assessor provided insurance. Assessor agrees as follows:

1. Assessor shall obtain and maintain during the term of this Agreement full coverage insurance, with the Municipality as a named insured, which insurance shall include: (a) workers compensation in compliance with Wisconsin State laws, (b) comprehensive general and public liability coverage, and (c) comprehensive automobile liability and property damage with coverage to include owned, hired, and non-hired motor vehicles used by Assessor with the following minimum limits: Bodily injury \$500,000/person, \$1,000,000/occurrence, and Property damage \$250,000/occurrence.
2. Prior to commencing services, Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. Assessor shall timely pay all insurance premiums.

G. Municipality provided insurance.

1. The Municipality shall carry proper and sufficient insurance to cover loss of records.

3. TERM AND TERMINATION

- A. Term. The term of this Agreement shall be from _____ to _____ (the "Completion Date"). Assessor shall have completed all work under this Agreement, except for appearing at the Municipal Board of Review and any subsequent appearances as per this Agreement, on or before the Completion Date. The Completion Date may be extended, if necessary, under the terms of this Agreement by mutual written consent. *(Recommended time period is August 1 through July 31, on a one, two or three year basis.)*
- B. Termination. Either party may terminate this Agreement for cause, cause being defined as a default by the other party under the terms of this Agreement upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor's possession used or created during this Agreement. During the 60-day period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records.
- C. Renewal or Extension. This Agreement may be renewed or extended only by mutual written consent by Assessor and the Municipality.

4. REIMBURSEMENT OF EXPENSES.

- A. The Municipality shall reimburse Assessor as follows:

Maps _____

Photos _____

Mailing Notices _____

Additional Meetings and Presentations _____

Other _____

5. COMPENSATION.

- A. The Municipality shall pay Assessor as follows:

B. Payments of compensation shall be _____

2022 Property Assessment Process Guide for Municipal Officials

Dated this _____ Day of _____, 20__.

(Municipality)

By _____ (Seal)

Attest:

Clerk (Seal)

Dated this _____ day of _____, 20__.

(Assessor)

By _____ (Seal)



XII. Glossary

Property assessment terms

1. **Ad valorem tax** – in reference to property, a tax based upon the value of the property
2. **Appraiser** – generically, an appraiser is one who estimates value. Appraisers specialize in many areas including mortgage financing, investment analysis, and insurance. These are typically designated as the purpose of the appraisal. Individuals who conduct appraisals that involve federally related transactions must be licensed or certified by the Wisconsin Department of Regulation and Licensing. If an individual is engaged in the property assessment function for the purpose of taxation (see assessor), the individual must obtain certification from the Wisconsin DOR. The act of appraising property then is part of the assessment process. (Other parts include the administration of the exemption laws, filing summary reports, and providing information to the public). For the Revaluation Contract portion of this document regarding assessment work performed under secs. [70.055](#) and [70.75](#), Wis. Stats., the terms assessor and appraiser are used synonymously and can be an individual, a partnership, or a corporate firm responsible for the overall reappraisal function.
3. **Apportionment** – the process of dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value
4. **Assessed value** – dollar amount assigned to the taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (see Equalized value for fairness between municipalities).
5. **Assessing** – act of valuing a property for the purpose of establishing a tax base
6. **Assessment board** – board consisting of (a) hired help and (b) the local assessor who act together to administer the duties of the assessor. An assessment board is created when DOR orders and supervises the work. (Note: An assessment board and the board of assessors are not the same)
7. **Assessment district** – assessor's jurisdiction; it may or may not be an entire tax district. Any subdivision of territory whether whole or part of a municipality where a separate assessment of taxable property is made. Such districts may be referred to as taxing districts, administrative districts, or special purpose districts. (see sec. [70.08](#), Wis. Stats.)
8. **Assessment level** – relationship between the total assessed value and the equalized value of non-manufacturing property minus corrections for the prior year over and under charges within a municipality – town, village, or city. For example if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value in the municipality is \$3,000,000 then the "assessment level" is said to be 90% ($\$2,700,000 / \$3,000,000 = .90$ or 90%).
9. **Assessment ratio** – relationship between the assessed value and the fair market value For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands.
10. **Assessment** – see "assessed value"

- 11. Assessment roll** – official listing of all properties within a given municipality (town, village, city) by ownership, description, and location showing the corresponding assessed values for each. The completed assessment roll is an official listing which contains owners and legal descriptions of all real estate parcels and items of personal property within a taxation district, acreages of most parcels, the statutory classification and assessed value, according to land and improvements, of general taxable parcels.
- 12. Assessment year** – period of time during which the assessment of all properties within a given assessment district must be completed; the period between tax lien dates
- 13. Assessor** – an assessor is the official responsible for appraising all property within an assessment district and signing an affidavit to its correctness. The assessor values all taxable property to determine the share of the levy that each parcel will bear. The assessor also determines which property is exempt from the property tax. To engage in property assessment work, the assessor must obtain certification from the Wisconsin DOR. DOR keeps certification records on file and is authorized to inform an inquirer if an individual holds a valid credential. In Wisconsin, manufacturing property is assessed by DOR.
- 14. Board of Review (BOR)** – a quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. The BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk prior to adjournment of public hearings. The BOR examines the assessment roll or rolls and corrects all apparent errors in description or computation, adds all omitted property to the assessment roll and determines whether an assessor's valuation is correct from evidence brought before it. The BOR cannot determine exempt or taxable status of property.
- 15. CDU rating** – composite rating of the overall Condition, Desirability and Usefulness of a structure as developed by the Cole-Layer-Trumble Company and it is used nationally as a simple, direct and uniform method of estimating accrued depreciation
- 16. Certified assessment evaluator** – professional designation (CAE) conferred by the International Association of Assessing Officers (IAAO) upon qualifying individuals
- 17. Certified property tax** – ad valorem property tax where the assessment ratio varies for different property classes. This differs from state to state depending upon state statutes.
- 18. Doomage assessment** – process of arriving at an assessment from the best information available when the assessor is denied the opportunity to physically inspect a property; making an assessment without actually viewing the property or receiving and/or accepting the taxpayer's declaration of personal property
- 19. Equalized value** – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50% of their full value.
- 20. Equalization** – process of establishing the January 1 market value (or use value for agricultural land) by class of real property and item of personal property for each taxation district
- 21. Equated value** – dollar amount placed on individual parcels of manufacturing property in a taxation district for tax collection purposes. It is calculated by multiplying the market value assessment of the property as determined by DOR times the assessment level of all other property within the taxation district.

- 22. Equity** – in reference to property taxes, a condition in which the tax load is distributed fairly (or equitably), based on the concept of uniformity provided in the state constitution (ex: each person's share of the tax is based on each property's value compared to the total value of all taxable property). Typically, this would require periodic reviews of the assessments (local revaluations) to account for the constantly changing economic factors impacting property. In practical terms, you have equity in taxes when the assessed value of each property bears the same relationship to market or use value. In reference to value, it is the owner's financial interest in the property remaining after deducting all liens (including mortgages) and charges against it.
- 23. Estimated fair market value - as found on tax bills** – assessed value of each locally assessed parcel (except those including agricultural land) divided by the entire taxation district's level of assessment (titled average assessment ratio on the tax bill). This estimate gives the property owner a basis for comparison of their perception of the market vs. what is being used to base their share of taxes on. Since the level of assessment is an average for the taxation district, and there is naturally going to be some variance in the local assessor's accuracy on every parcel. Minor differences between the estimated fair market value and the property owner's opinion of value shouldn't raise concern. Large differences require further investigation.
- 24. Exempt property** – see "tax exemption"
- 25. Expert help** – is employed when the governing body of a municipality not subject to assessment by a county assessor determines it is in the public interest to appoint such help to aid in making the assessments in order that they may be equitably made and in compliance with the law. The expert help may be a private firm or person, or an employee of DOR.
- 26. Fair market value** – synonymous with a property's full value, market value or – in the case of personal property – true cash value. Fair market value is "the amount the property will sell for in an arms-length transaction on the open market between a willing seller not obliged to sell the property and a willing buyer not obliged to purchase it." *Waste Management v. Kenosha County Review Board* 184 Wis. 2nd 541, (1994).
- 27. Field crew** – total staff assigned to a specific appraisal project, including data collectors, reviewers, staff appraisers, clerical and administrative supporting personnel
- 28. Forest croplands** – land taxes at a set amount per acre, must contain at least 40 or more acres, is more suitable for the growing of timber than for other purposes, assessed by the local assessor, subject to review under [Chapter 70](#) and is open to the public for hunting and fishing
- 29. Fractional assessment** – when the assessment is made at some percentage of the full value as determined by policy by the government
- 30. Full value** – (1) the value at 100% of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, Chapter 9 of the [WPAM](#). (2) The same as equalized value, however is often used when referring to the value of school and special districts.
- 31. General property tax – the following elements must be present**
- Dollar amount of levy
 - Total assessed values of individual properties (parcels of real property/personal property items)
 - Uniform rate of taxation within the same common area is to be applied to all taxable real and personal property within that area
- 32. Improvement** – addition to raw land intended to increase the value. Examples include buildings, structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.
- 33. Inequity** – see "equity"

- 34. Land value maps** – map used in conjunction with mass appraising, generally drawn to small scale and showing comparative unit land values, on a block-to-block basis
- 35. Level of assessment** – see "assessment level"
- 36. Levy** – amount of tax imposed by a taxation jurisdiction or government unit
- 37. Lien** – charge against property whereby the property is made the security for the payment of a debt
- 38. Market value** – definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:
- a. Buyer and seller are typically motivated
 - b. Both parties are well informed or well advised, and acting in what they consider their own best interests
 - c. Reasonable time is allowed for exposure in the open market
 - d. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto
 - e. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale
- 39. Mass appraisal** – process of valuing a universe of properties, as of a specified date, utilizing standard methodology, using common data and allowing for statistical testing
- 40. Mass appraisal model** – mathematical formula or equation reflecting how supply and demand factors interact on a market level
- 41. Mill rate** – mill is one-thousandth of one dollar. Tax rates are often expressed in mills per dollar.
Example: Tax = \$3,000 Taxable assessed value = \$100,000
Mill rate = $3,000/100,000 = 0.03$ of a dollar per dollar of taxable assessed value
- 42. Municipal Assessment Report (MAR)** – was previously known as the Assessor's Final Report (AFR). The assessor electronically files the MAR with DOR. It can be filed as an "Estimate" (before the BOR), as a "Final" (after the BOR), or as an "Amended" report to make changes to a previously filed "Final" version. This electronic report provides changes in assessed values and reasons for the changes between the prior year's assessed values and the current year's assessed values of the entire taxation district. The assessor must file an estimated or final version of this report by the second Monday of June.
- 43. Notice of Changed Assessment** – written notification to a property owner of the assessed value of certain properties described therein; mandated by law to be given to each property owner following a change in value of the property. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. [70.32\(2\)\(c\)1g.](#), Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less.
- 44. Over assessed** – condition wherein a property is assessed proportionately higher than comparable properties
- 45. Parcel identification number (PIN)** – identification number, assigned to a parcel of land to uniquely identify that parcel from any other parcel within a given taxing jurisdiction
- 46. Preferential assessment** – assessing system providing preferential treatment in the form of reduced rates to a particular class of property, such as a system providing for farm properties to be assessed in accordance to their value in use as opposed to their value in the open market

2022 Property Assessment Process Guide for Municipal Officials

- 47. Property class** – division of like properties generally defined by statutes and generally based upon their present use. The basis for establishing assessment ratios in a classified property assessment system.
- 48. Property record card** – document specially designated to record and process specified property data; may serve as a source document, a processing form; and/or a permanent property record
- 49. Real Estate Transfer Return** – form required to be filed with the register of deeds by the grantor when recording real estate which has been conveyed to a different entity. The form's primary use is for the assessor to use in implementing the uniformity provision Article VIII of the State Constitution. Among other things, the form documents the property transferred, the grantor, grantee and the value placed on the property.
- 50. Reassessment** – the redoing of the existing assessment roll because of substantial inequities. All the property of the district is viewed, valued, and placed in the new assessment roll, which is then substituted for the original roll. When a written complaint is made to DOR by the owners of 5% or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, DOR can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.
- 51. Revaluation** – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with sec. [70.055](#), Wis. Stats., where expert help can be hired to work with the assessor in revaluing the district.
- 52. Sales ratio study** – statistical analysis of the distribution of assessment or appraisal-to-sale ratios of a sample of recent sales made for the purpose of drawing inferences regarding the entire population of parcels from which the sample was abstracted
- 53. Statutory value** – value of taxable property in a municipality at the value standard for each class as prescribed in ch. [70](#), Wis. Stats. residential, commercial, manufacturing, forest and the "other" classes are assessed at fair market value. Personal property is assessed at its true cash value. Agricultural forest and undeveloped classes are assessed at 50% of their full value. Agricultural land is assessed at its use value.
- 54. Tax bill** – itemized statement showing the amount of taxes owed for certain property described therein and forwardable to the party or parties legally liable for payment thereof
- 55. Tax exemption** – either total or partial freedom from taxation granted by specific state statute
- 56. Tax Incremental District assessed values** – TID assessments are electronically filed by the assessor with the DOR . The values are part of the Municipal Assessment Report. See Municipal Assessment Report on previous page.
- 57. Tax Incremental Financing District** – contiguous geographic area, within a city or village defined and created by resolution of the local legislative body. It is targeted toward eliminating blighted areas, rehabilitating areas declining in value, and/or promoting industrial development. The taxes generated due to value increase are used to pay for TIF eligible projects such as public improvements.
- 58. Tax levy** – in reference to property taxes, the total revenue realized by the tax
- 59. Tax mapping** – creation of accurate representations of property boundary lines at appropriate scales to provide a graphic inventory of parcels for use in accounting, appraising and assessing. Such maps show dimensions and the relative size and location of each tract with respect to other tracts. Also known as assessment maps and cadastral maps.

- 60. Tax rate** – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district. It is synonymous with levy rate.
- 61. Tax roll** – official list showing the amount of taxes, special assessments, and charges levied against each parcel and item of personal property in the municipality
- 62. Tax sale** – sale of a taxpayer's property to collect delinquent taxes from the proceeds of the sale when the taxpayer has failed to redeem it within the statutory period
- 63. Taxation** – right of government to tax property to support the government
- 64. Taxation district** – town, village, or city. If a city or village lies in more than one county, that portion of the city or village which lies in each county. (see sec. [74.01\(6\)](#), Wis. Stats.)
- 65. Taxation jurisdiction** – entity which is authorized by law to levy taxes on general property which is located within its boundaries (see sec. [74.01\(7\)](#), Wis. Stats.). In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts, for example.
- 66. True cash value** – statutory reference to the market value of personal property (sec. [70.34](#), Wis. Stats.)
- 67. Uniformity** – constitutional requirement that the taxable property must bear its proportionate share of ad valorem basis taxes. As applied to assessing, a condition wherein all properties are assessed at the same ratio to market value, or other standard of value depending upon the particular assessing practices. Following a 1974 amendment to the constitution, agricultural land may be non-uniform with other property, but must be uniform within its class. The standard for value for agricultural property is its value in use.
- 68. Use-value** – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on 5-year average income and expense data modified by the tax rate in each taxation district in the state.
- 69. Use-value assessment** – assessment based on the value of the property as it is currently used, not its market value. This only applies to agricultural land. The guidelines for the use values are based on administrative rules, and developed by DOR staff serving as support for the Farmland Advisory Council who adopts the values.
- 70. Value standard** – basis for the methods used in estimating values for the equalized or assessed values. There are two basic values used in the process, the market value ('full value' for real property and 'true cash value' for personal property), which is the basis for value of all property except agricultural land. The market value is based on the most probable selling price of the property. Agricultural land, as defined by administrative rule, is based on a valuation standard which analyzes the ability to generate income as it is currently being used, hence 'use-value.'
- 71. Woodland tax lands** – land taxes at a set amount per acre, containing at least 10 acres but less than the acreage required for forest croplands, located outside villages and cities, void of an improvement having assessed value in itself and more suitable for the growing of timber than for other purposes

XIII. Wisconsin Statutes

A. Statutory summary table

Statute	Terminology	Typical Condition	State Standard Contract Required?
70.055	Hiring expert help	Revaluation	Yes
70.05(2)	Hiring assistant assessor (s)	Revaluation or special needs	No
70.75	Reassessment	Redo previous years' assessment roll	Yes
70.75(3)	Supervised assessment	Special DOR supervision	Yes
None	Maintenance assessment	Maintain and produce annual assessments	No

B. Statutory references

Following are statutory references to various terminology used in this guide and to Wisconsin's assessment appeal process. Current statutes are available from the Revisor of Statutes at the website [Wisconsin Statutes Home Page](#) – Legislative Reference Bureau. The most recently printed paper version should be available from your municipality or local library. You can also download and print a paper version of this guide from the DOR [website](#).

1. Municipal Assessor

- **Sec. [70.32](#)** – provides the standards at which real property shall be assessed
- **Secs. [70.34](#) and [70.345](#)** – provide the standards at which personal property shall be assessed
- **Sec. [70.365](#)** – requires the assessor to provide the real property owner a Notice of Changed Assessment at least 15 days, 30 days in revaluation years, prior to the Board of Review
- **Sec. [70.45](#)** – details the noticing requirements and time period the assessment roll must be open for public inspection prior to the Board of Review

2. Board of Assessors/Board of Review

- **Secs. [70.07](#) and [70.075](#)** – detail the members, organization and procedures of city Board of Assessors
- **Secs. [70.46](#) and [70.47](#)** – detail the members, organization, and procedures of the Board of Review

3. Circuit Court

- **Sec. [70.47\(13\)](#)** – (Certiorari) provides for the property owner to appeal the Board of Review's decision to Circuit Court
- **Sec. [70.85\(4\)\(c\)](#)** – provides for the property owner to appeal the DOR's 70.85 decision to Circuit Court
- **Secs. [74.35](#) and [74.37](#)** – provide for claims for refunds to Circuit Court, if claim is denied by municipality

4. Wisconsin Department of Revenue

- **Sec. [70.75](#)** – provides for property owners to appeal the assessment of the entire municipality to the Wisconsin Department of Revenue
- **Sec. [70.85](#)** – provides for the property owner to appeal an individual assessment to the Wisconsin Department of Revenue

5. Municipality

- **Sec. [19.01](#)** – provides for oath of office
- **Sec. [66.0435](#)** – provides alternative process for certain mobile home assessments
- **Sec. [74.35](#)** – provides for the property owner to appeal an unlawful tax to the municipality
- **Sec. [74.37](#)** – provides for the property owner to appeal an excessive assessment to the municipality
- **Sec. [102.07\(8\)](#)** – provides guidelines for evidence of independent contractor versus employee for worker's compensation

XIV. Resources

A. Additional assessment contract and assessment administration

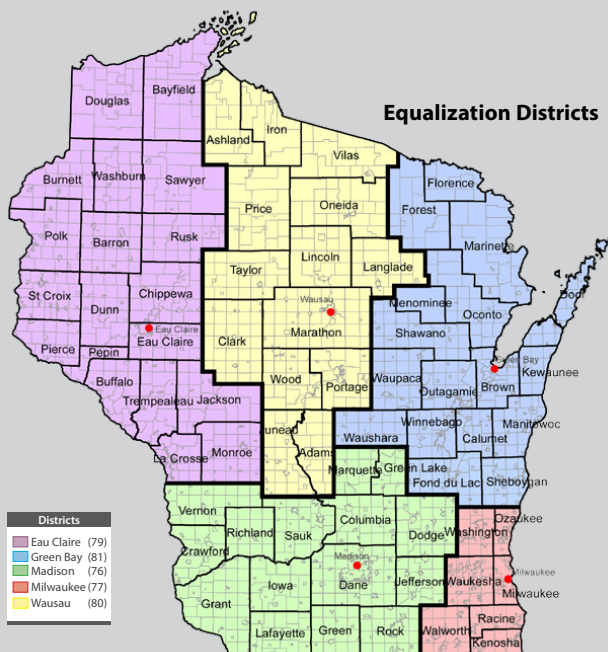
- [International Association of Assessing Officers - Standards](#)
- [Wisconsin Property Assessment Manual](#)

B. Additional DOR [Property Assessment Guides](#)

- Guide for Property Owners
- Guide for Board of Review Members
- Agricultural Assessment Guide for Wisconsin Property Owners

XV. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	80	67	Waukesha	77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Ozaukee	77	69	Waushara	81
23	Green	76	47	Pepin	79	70	Winnebago	81
24	Green Lake	76		Pierce	79	71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
Eau Claire, WI 54701-2650
eqleau@wisconsin.gov
Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
Green Bay, WI 54301-5100
eqlgrb@wisconsin.gov
Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address

PO Box 8909 #6-301
Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
Madison, WI 53713-1443
eqlmsn@wisconsin.gov
Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
Milwaukee, WI 53203-1682
eqlmke@wisconsin.gov
Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)

730 N. Third St
Wausau, WI 54403-4700
eqlwau@wisconsin.gov
Ph: (715) 842-5885 Fax: (715) 848-1033