



# MEMO

## Department

To: Common Council  
From: Finance Director, Van Rossum  
Date: 09/02/2025  
Re: Citywide Revaluation Update and Information

### Background information:

As a follow-up to my email correspondence last week, revaluation letters have been mailed to residents. With the letter explaining the change in assessment value is information explaining the potential impact this might have on the property owner's property tax bill as well as information on what they can do if they don't agree with the value being stated.

Property owners are encouraged to read all material sent with the letter to become informed. In addition to this, below is a recap of this timeline and other resources property owners can reference if there are questions.

### Points of Clarification and worthy of a Repeat:

1. Wisconsin law requires municipalities to maintain property assessments close to fair market value. Kaukauna's assessment ratio dropped to 76.7% in 2024 and was projected to fall into the low 60s in 2025 without revaluation, well outside the state-mandated compliance range.
2. The revaluation, completed this summer, brought all properties up to current market value as of January 1, 2025. This process resulted in an overall 45% increase in the City's total assessed value since the last revaluation in 2021. The revaluation does not generate new revenue. Instead, it redistributes the existing tax levy based on updated property values.

3. Before revaluation, some similar houses paid unequal taxes. Revaluation “recuts the pie” more fairly. The City gains assessed value but does not collect extra revenue from the process.
4. Last year’s tax rate is no longer valid; the 2025 tax rate will be set in November after budgets are adopted. The rate will be lower than last year with the revaluation.
5. If a property increased about the city average (45%), the tax bill will be like last year (assuming taxing bodies hold levies flat). If a property increases more than average, taxes may rise; if less than average, taxes may fall.

### **Timeline & Appeals**

- **Notices of Assessment:** Mailed in late August (sample attached).
- **Open Book:** September 16, 2025 – Informal meetings with assessors at City Hall to go over property assessment value.
- **Board of Review:** September 24, 2025 (9:00–11:00 a.m.) – Formal appeals (48-hour advance notice required).
- **Budget Input:** Residents cannot appeal their tax bill but may provide input on the levy during the Council’s budget process and public hearing November 18

### **Resources**

- **Bowmar Appraisal (Assessor):** (920) 733-5369 / bowmarappleton@gmail.com
- **Finance Director (Will):** (920) 766-6372 / wvanrossum@kaukauna.gov
- **Wisconsin Department of Revenue Resources:**
  - [Wisconsin Property Assessment Manual \(WPAM\)](#)
  - [Guide for Property Owners \(PB-060\)](#)

### **Staff Recommended Action:**

No Formal action needed, rather simply help inform and educate the property owners

# BOWMAR APPRAISAL INC.

3005 W BREWSTER ST  
APPLETON, WI 54914

Phone: (920)733-5369  
Email: BowmarAppleton@gmail.com

August 22, 2025

2111 WHITE DOVE LANE, LLC  
W6144 SANDSTONE AVE  
RIPON WI 54971

## 2025 Notice of Assessment

### This is not a tax bill

Under state law (Section 70.365 of the Wisconsin Statutes), your property assessment for 2025 is listed below.

Tax key number: 241325118161 located in the CITY OF KAUKAUNA, OUTAGAMIE County  
Legal description: LOT 1 CSM 8541  
Property address: 2111 WHITE DOVE LN

General Property			
Year	Land	Buildings / Impts	Total
2024	\$19,100	\$0	\$19,100
2025	\$55,300	\$67,300	\$122,600
Net change in assessment			\$103,500
Reasons for Change			
Land	REVALUE		
Buildings/Impts	NEW HOUSE STARTED		

Open Book: SEPTEMBER 16, 2025 FROM 9:00 AM TO 12:00 PM AND 1:30 PM TO 4:00 PM – at City Hall  
Board of Review: SEPTEMBER 24, 2025 FROM 9:00 AM TO 11:00 AM – By appointment only  
Location of Meetings: City Hall, 144 W Second St, Kaukauna WI  
Municipal clerk: Kayla Nessmann 920-766-6300

**PLEASE CALL BOWMAR WITH ANY QUESTIONS, 920-733-5369, M-TH 9:00 am - 4:00 pm**

### Assessment Information

State law (Section 70.32 of the WI Statutes) requires the assessment of taxable property (except agricultural, agricultural forest, and undeveloped) to be at full value as of January 1 each year. To determine if your assessment is fair, you must analyze it in relation to the market. You may accomplish this by comparing your assessment to sales of similar properties.

Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area.

**To Appeal Your Assessment First, discuss with your local assessor.** Questions can often be answered by the assessor and not require an appeal to Board of Review (BOR).

**To file a formal appeal,** give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

**For more information on the appeal process,** contact the municipal clerk listed above. Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). For a paper copy, email [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov) or call (608) 266-7750.

## City of Kaukauna 2025 Revaluation

### Important information about your enclosed Notice of Assessment



Please take a moment to read this letter. Its purpose is to provide you with information to help better understand the Revaluation and upcoming review period.

Wisconsin law requires periodic revaluations to keep assessment levels at or very near actual market value. The last city-wide revaluation was performed in 2021. Since then, the level and uniformity of assessments has gradually degraded. A revaluation was completed in order to regain compliance with state law, and to reestablish equitable and uniform values.

Due to significant increases in real estate sale prices, it has been necessary to make the appropriate increases in assessed values to bring assessments in line with current market values. This revaluation has resulted in an overall increase of 45% in total assessed value in the City of Kaukauna since the last revaluation.

**It is important to understand that no additional tax revenue will be collected because of this revaluation.** A revaluation does not raise more money, rather it redistributes the existing tax levy based on current home values. An increase in assessed value does not automatically indicate an increase in taxes. Some properties have increased more than the average, while others have increased less. There are many reasons for this, such as different styles of homes or different neighborhoods appreciating at a higher or lower rate than others. **If your assessment increase is around the city's average of 45%, your property tax burden will be about the same as it was last year,** provided the various taxing jurisdictions maintain their respective tax levies at existing amounts.

**Last year's tax rate is no longer applicable.** Please do not apply it to your new assessed value to estimate your property taxes. The 2025 tax rate will not be set until all taxing jurisdictions (County, Local, School and Tech) have adopted their budgets, usually in November.

Please review your new assessment. While doing so, you should consider recent sales, current listings, recent appraisals, and other information relevant to value. If you have any questions about, or disagree with the new value, please contact us for assistance.

The purpose of this revaluation was to place fair and equitable assessments on all properties in city, and to bring the city back in compliance with state law. Thank you for your time and cooperation throughout the process.

Bowmar Appraisal Inc.  
City of Kaukauna Assessors

Additional information on the other side

## **Additional information**

### **2025 Open Book review:**

If you have questions regarding your new assessment, you may call or email our office, Monday through Thursday, 9:00-4:00.

**Ph: 920-733-5369**

**Email: BowmarAppleton@gmail.com**

If you would like to discuss your assessment in person, Bowmar Appraisal will be holding an informal meeting at the City Hall where you will be able to meet individually with an appraiser. This will be on the following date:

**September 16<sup>th</sup> from 9:00 am to 12:00 pm and 1:30 pm to 4:00 pm**

**City Hall: 144 W Second Street, Kaukauna, Wisconsin**

### **2025 Board of Review:**

The Board of Review meets annually to hear any final objections to the current year's assessments. It is **highly advised that you contact the assessor first** to attempt to resolve any dispute before making a formal appeal.

If you wish to make a formal appeal for the Board of Review, you must give notice of your intent to appeal by contacting the City Clerk at least 48 hours prior to the Board of Review meeting. Please contact the City Clerk to obtain an objection form. This form must be filled out in its entirety. Failure to provide 48-hour notice to the clerk may result in denial of a hearing at the Board of Review. The Board of Review date and time is as follows:

**September 24<sup>th</sup> from 9:00 am to 11:00 am**

The Board of Review is a quasi-judicial body that operates like a court in that it is necessary to evaluate evidence based on facts. Under state law, the Board of Review must presume the assessor's valuation to be correct unless the objector provides sufficient evidence to overcome that presumption.

No changes in assessment can be made **after** the Board of Review.