REPORT TO APC & VILLAGE BOARD

ITEM NAME: **Finance/Treasurer Office Update:**
Revaluation/Reassessment of Village Properties during 2026-2027
PREPARED BY: **John Jacobs, Finance Director/Treasurer**
DATE PREPARED: **08/06/2026**

I have attached the Village Assessor materials that we received recently in regards to the start of the 2026-2027 revaluation/reassessment of all Village properties. Our contracted Village Assessor is Associated Appraisal Consultants. They will be mailing out an informational mailing on **Monday, August 10th, 2026**, to inform all property owners of the upcoming exterior revaluation process.

You will find attached a sample copy of this letter attached to this memo. This letter informs the property owner about the revaluation and the field data collection process, which involves taking exterior photos and measurements of all buildings. It also explains how to recognize their staff members by their ID tags and marked vehicles.

They will be starting the exterior inspections sometime beginning with the **week of August 24th, 2026**. There will be a team of (5) individuals that will be involved in the field data collection process. They will leave a **green door hanger** to let the property owner know that they were on the premises, and that no further action will be required of the owner.

Revaluation letters will not be sent to property owners until sometime after August 15, 2027 (next year), or more likely after Labor Day 2027. An open book period will be scheduled in Fall 2027, after the revaluation assessment statements are sent out to all property owners.

Jennifer and I will make sure that a copy of the informational revaluation letter will be posted on the Village's website for the public. Also, the Assessor has provided us a copy of the Wisconsin Trespass Law for us to also post on the Village's website during this field data collection process.

Any valuations that are computed by the Assessor firm will not take effect until 1/1/2027, and therefore, will not impact any Village property tax bill until December 2027 (next year).

Any property owner can contact my office if they have any questions during this 2026-2027 field data collection process for the 2027 revaluation.

Here is the updated calendar for the 2027 revaluation process.

RFP for Revaluation/Reassessment of Village Properties during 2026-2027:

- 6/22/2026: RFP awarded to Associated Appraisal Consultants for 2026-2027 revaluation/reassessment services for the Village of Kronenwetter.
- 7/07/2026: RFP Contract signed by Village for 2026-2027 revaluation/reassessment services.
- 8/10/2026: Contracted Assessor works with Village on notifying/mailing out information to Village property owners about Revaluation/Reassessment process.
- August 24, 2026 – August 2027: Next 13 months spent by Assessor on physical outdoor reviews of all Village parcels.
- August 15, 2027 (next year): Wisconsin Department of Revenue releases final 2027 equalized valuation of Village of Kronenwetter.
- August 16, 2027 – Early September 2027: Assessor conducts final review of proposed 2027 assessed valuations of all Village parcels, to make sure that the numbers are very close to 100% equalized valuation number from the Wisconsin Department of Revenue for 1/1/2027.
- After Labor Day 2027: Assessor mails out proposed 2027 assessed valuation notices to all property owners.
- After Labor Day 2027 – Early October 2027: Assessor holds Open Book Reviews/Appointments for Village property owners to review updated assessment roll records.
- Early/Mid October 2027: Assessor holds Board of Review with Village Board, and finalizes the 2027 assessment roll; Assessor reports final assessment valuation of Village to Wisconsin Department of Revenue.
- December 2027: Tax Bills sent out to Village property owners with “updated” assessment valuations.

ASSOCIATED APPRAISAL
CONSULTANTS

«name»
«addr_1»
«city», «state» «zip»

REQUEST TO VIEW PROPERTY NOTICE

Dear Property Owner, July 28, 2026

Associated Appraisal Consultants, Inc. has been retained by the Village of Kronenwetter to complete a revaluation of all taxable property for the 2027 assessment year. The revaluation will establish new assessed values in an equitable fashion for all properties in the municipality as of January 1, 2027.

To make an accurate assessment, it is necessary for Associated Appraisal to conduct an exterior view of all residences, apartments, and businesses in the municipality. It will not be necessary to review the interior of any buildings unless there is new construction or a building permit has been taken out for a remodel of the interior of your property. If any of these changes have occurred since your last interior inspection, this notice is an official request to view the interior of your residence so we can properly assess your property. If these facts exist, making an interior view necessary, we will leave a marked green tag on your door with steps to complete this interior review.

The assessors will begin working in your neighborhood within the next several weeks. All staff members from Associated Appraisal will carry a letter of introduction from the Village of Kronenwetter, a photo ID and drive a marked fleet vehicle displaying the Associated Appraisal company name. If no one is home when visiting a property, a door hanger will be placed on the main entrance to let you know we were on your property. No further action is needed after this tag is hung unless you have interior changes. If you own rental property in the municipality, please inform your tenants that we will be visiting that property soon, so we can have their full cooperation for this review.

Notices of Assessment will be mailed when the property reviews are complete, and an assessment is determined for each property. Property owners will have an opportunity to discuss the assessed values with an Associated Appraisal representative at the Open Book session. After the Open Book session, property owners can appeal an assessment to the Board of Review. The Notice of Assessment will contain the Open Book and Board of Review dates. Property assessment and appeal information is available at: http://www.revenue.wi.gov/pubs/slf/pb060.pdf.

Associated Appraisal and the Village of Kronenwetter appreciate your cooperation. We have included property owner rights and a list of common assessment questions on the back side of this notice for your review. Should you have any additional questions, please call (920) 749-1995 to speak with one of our knowledgeable assessors.

Thank you for your help in creating a successful 2027 Revaluation Program.

Sincerely,

Associated Appraisal Consultants, Inc.

AAC / PO Box 440, Greenville, WI 54942 / info@apraz.com /(920) 749-1995

PROPERTY OWNER RIGHTS

Section 70.32 of the Wisconsin Statutes states, the value of real property should be based on "actual view." If an assessor is not allowed access to view a property, the assessment value is based on "the best information that the assessor can practicably obtain …" This means an assessor must estimate the value of property using the information they have available to them.

To ensure receiving a complete and accurate valuation, it benefits the homeowner to allow the assessor access to view the interior 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 per section 66.0119 of the Wisconsin Statutes to view the interior of the home.

Section 70.05(4n) of the Wisconsin statutes requires the following notice:
You have the right to refuse entry onto your residence pursuant to section 70.05(4m) of the Wisconsin statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05(4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47(7) of the Wisconsin statutes.

COMMON ASSESSMENT QUESTIONS

Some of my neighbors have told me the only reason for the reassessment is to raise taxes. Is this true?
No, a reassessment has no impact on the total amount of tax collected. However, it may change your property's percentage share of total tax collected to increase, decrease, or have a minimal effect.

How does the assessor value property?
Wisconsin law requires that property assessments be based on Fair Market Value. Estimating the market value of your property is a matter of determining the price a typical buyer would pay for it in its present condition. Some factors the assessor considers are what similar properties are selling for; what it would cost to replace your property; the rent it may earn; and any other factors that affect value. It is important to remember that the assessor does not create assessed value but rather interprets what is happening in the marketplace through real estate sales.

What can I do to ensure a fair and reasonably assessed value for my property?
Even with the best of care and intentions, errors are possible. Inform the assessor of any problems that might affect market value. There will be an opportunity to discuss your assessment with the assessor at the Open Book. Should you feel your assessment is in error, bring to the Open Book any documentation that supports your opinion of value. Property owners will be notified if there is a change to their assessment when the project is completed. If the discussion with the assessor does not resolve your concerns, a Board of Review will be held where you can again present sales or other market value evidence that shows the assessment to be in error.

Do all assessments change at the same rate?
No, not necessarily. There are differences between individual properties and between neighborhoods. In one area, the sales may indicate a substantial increase in value each year. Yet in another neighborhood for example, there may be no change in value, or even a decrease in property values. Different types of properties within the same neighborhood may also show different value changes. For example, one-story houses may be more in demand than two-story houses, or vice versa. Older homes in the same area may be rising in value more slowly than newer homes. Perhaps the older style homes that have been traditionally selling low are now selling much higher. There are numerous factors to be considered in each property, which will cause the values to differ. Some of the factors which can affect value are location, condition, size, quality, number of baths, number of bedrooms, basement finish, garages, overall condition as well as many others.

What is the bottom line?
Assessments are required by state law and are mandatory. The real issue is whether your property is assessed at the statutory required market value. Look at your final assessment after the revaluation. If it appears to be an accurate value when compared to sales of similar property, then it probably is a fair assessment. If, in your opinion, it does not reflect the market value of your property when compared to sales of similar properties, you should talk to our assessment staff. We may be able to provide information or take further action to resolve your concerns.

NOTICE OF PROPERTY ASSESSMENT AND REVALUATION
January 1, 2027

Revaluation: The municipality is required to keep properties in compliance of full value at least once in every 5−year period. The municipality is conducting a revaluation for the 2027 assessment roll. As such, we will be periodically conducting inspections on properties until such time that we have completed our assessment roll.

Notice of Assessor's Authority to Enter Land:

The trespass law in Wisconsin entitles the assessor to enter a property once during an assessment cycle unless the property owner has notified the assessor in advance to deny entry. Additional visits may be authorized by the property owner. Assessors are restricted to the following conditions when entering property:

1) The reason for the entry must be to make an assessment on behalf of the state or a political subdivision.
2) The entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner.
3) The assessor's visit must not be more than one hour.
4) The assessor must not open doors, enter through open doors, or look into windows of structures.
5) If the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner with information on how to contact them.
6) The assessor may not enter the premises if they have received a notice from the property owner or occupant denying them entry.
7) The assessor must leave if the property owner or occupant asks them to leave.

In 2009, Wisconsin Act 68 was enacted to amend Section 70.05(5)(b) Wis. Stats. and to create Section 70.05 (4m), 895, 488, 943.13 (4m)(d) and 943.15(1m) of the statutes; relating to: partially exempting an assessor and an assessor's staff from liability for trespassing, creating immunity from civil liability, and changing the notice requirements relating to the revaluation of property by an assessor. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the State of Wisconsin Legislative Reference Bureau website (www.legis.state.wi.us/rsb/stats.html)

village of Kronenwetter

August 3, 2026

Dear Property Owner:

This letter serves to introduce Sean Morgan, an employee of Associated Appraisal Consultants, Inc. The Village of Kronenwetter has retained this firm for the purpose of reappraisal of all taxable real estate within the village.

The purpose of the review is to make sure that all properties are valued for taxable purposes on a fair and equitable basis. To accomplish this, the appraisers must have an ample opportunity to make a thorough examination of each property, which includes an exterior inspection as well as exterior measurements and photos. Therefore, the Village of Kronenwetter solicits your fullest cooperation.

All courtesy and considerations shown to the appraisers will be greatly appreciated.

Thank you for ensuring a successful revaluation program.

Sincerely,

James Davel
Village Administrator
Village of Kronenwetter

village of Kronenwetter

August 3, 2026

Dear Property Owner:

This letter serves to introduce Justin Servin, an employee of Associated Appraisal Consultants, Inc. The Village of Kronenwetter has retained this firm for the purpose of reappraisal of all taxable real estate within the village.

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All courtesy and considerations shown to the appraisers will be greatly appreciated.

Thank you for ensuring a successful revaluation program.

Sincerely,

James Davel
Village Administrator
Village of Kronenwetter

August 3, 2026

Dear Property Owner:

This letter serves to introduce Tristan Warzynski, an employee of Associated Appraisal Consultants, Inc. The Village of Kronenwetter has retained this firm for the purpose of reappraisal of all taxable real estate within the village.

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All courtesy and considerations shown to the appraisers will be greatly appreciated.

Thank you for ensuring a successful revaluation program.

Sincerely,

James Davel
Village Administrator
Village of Kronenwetter

August 3, 2026

Dear Property Owner:

This letter serves to introduce Andrew Fluger, an employee of Associated Appraisal Consultants, Inc. The Village of Kronenwetter has retained this firm for the purpose of reappraisal of all taxable real estate within the village.

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All courtesy and considerations shown to the appraisers will be greatly appreciated.

Thank you for ensuring a successful revaluation program.

Sincerely,

James Davel
Village Administrator
Village of Kronenwetter

August 3, 2026

Dear Property Owner:

This letter serves to introduce Christopher Stack, an employee of Associated Appraisal Consultants, Inc. The Village of Kronenwetter has retained this firm for the purpose of reappraisal of all taxable real estate within the village.

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All courtesy and considerations shown to the appraisers will be greatly appreciated.

Thank you for ensuring a successful revaluation program.

Sincerely,

James Davel
Village Administrator
Village of Kronenwetter