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Mailing Address:
PO Box 8909 #6-301
Madison WI 53708-8909
Phone: (608) 266-8184
Fax: (608) 267-1355
eqlmsn@wisconsin.gov

Hailey Roessler
Clerk, Village of Ridgeway
County of Iowa
208 Jarvis St, Suite A
Ridgeway, WI 53582

First Notice of Non-Compliance

Notice information

Full value assessment - state law (sec. 70.05(5)(b), Wis. Stats.), requires a taxation district to assess property at full value at least once in every 5-year period. To meet this requirement, the total assessed value of each major class must be between 90% and 110% of full value. 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 the assessed value of each major class of property in a taxation district is not within 10% of full value at least once during a four year period, the Wisconsin Department of Revenue (DOR) is required to notify the taxation district.

Non-compliance timeline - after four consecutive years of non-compliance, DOR issues the First Notice of Non-Compliance. After five consecutive years of non-compliance, we issue the Second Notice of Non-Compliance. If a taxation district is out of compliance for six consecutive years, DOR issues an Order for Supervised Assessment.

Compliance status

The Village of Ridgeway has been out of compliance for four consecutive years, which does not meet the statutory requirement. DOR calculated the following percentages of assessed to full value for major classes of property in the taxation district for the current and three preceding years. If a ratio is not displayed, it is not a major class.

Table with 5 columns: Class, 2020, 2021, 2022, 2023. Rows include Residential (88.63, 87.58, 72.47, 65.26), Commercial, Undeveloped, Ag Forest, Forest, & Other, and Personal Property.

Note: If the Statement of Assessment was not available as of this notice, ratios could not be calculated and are displayed as zeros.

Next steps

If the assessed value of each major class of property is not within 10% of the full value in 2024, the taxation district will not be in compliance with state law (sec. 70.05 (5)(d), Wis. Stats.), and DOR will issue a Second Notice of Non-Compliance. If compliance is not achieved in 2025, DOR will order "Special Supervision" of the following year's assessment for the taxation district.

Direct Inquiries To: Charles Paskey
Supervisor of Equalization
Madison District Office

cc: Head of Government
Assessor