

## INTERGOVERNMENTAL AGREEMENT

Between THE CITY OF SHEBOYGAN and  
THE CITY OF PLYMOUTH  
for THE PROVISION OF ASSESSMENT SERVICES

THIS AGREEMENT is made and entered into as of this 30<sup>th</sup> day of March, 2026, by and between the City of Sheboygan, a Wisconsin municipal corporation, ("Sheboygan") and the City of Plymouth, a Wisconsin municipal corporation ("Participating Municipality").

Whereas, pursuant to Section 66.0301(2) of the Wisconsin Statutes municipalities may contract with other municipal entities for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law; and

Whereas, Sheboygan and Participating Municipality have the duty under Wis. Stat. Chap. 70 to employ a qualified assessor to value all real property within their respective municipal jurisdictions; and

Whereas, Sheboygan has offered to contractually provide comprehensive real property assessing services to Participating Municipality in an effort to reduce expense to Participating Municipality; and

Whereas, Participating Municipality has determined that such a contract would be in the best interest of its residents; and

NOW, THEREFORE, Sheboygan and Participating Municipality, in consideration of the mutual promises, covenants, conditions and obligations as set forth herein, enter into this Intergovernmental Agreement as follows:

### ARTICLE I. SCOPE OF SERVICES

1.01 RESPONSIBILITIES OF SHEBOYGAN. The Sheboygan Assessor's Office shall:

- A. Employ assessment personnel or contract with a third-party who maintains certification with the Wisconsin Department of Revenue, pursuant to Wis. Stat. § 73.09 and meets the necessary qualifications to perform the functions of the office (the "Assessor").
- B. Serve as the Assessor for Participating Municipality and sign the Assessor's affidavit of the annual property assessment roll.
- C. Perform all statutory functions and all work required to properly and professionally assess the real property of Participating Municipality.

- D. Perform inspections on properties within Participating Municipality pursuant to statutory obligations and the Wisconsin Property Assessment Manual ("WPAM") for the purpose of generating valuations and updating property records or information.
  - E. Generate valuations for real property within Participating Municipality in compliance with Wisconsin Statutes and the WPAM including:
    - 1. Review and assess all properties within the Participating Municipality's taxing jurisdiction, including those that were under partial construction as of January 1, of the previous year.
    - 2. Review and assess new construction as of January 1 of the current year.
    - 3. Maintain an account of all destroyed or demolished buildings.
    - 4. Process and apply necessary valuation to parcel splits and new plats.
  - F. Maintain property records for Participating Municipality including:
    - 1. ownership information
    - 2. accurate and correct legal description and address
    - 3. contact information if available
    - 4. transfer or sale document information
    - 5. valuation records, permit information
    - 6. digital photographs, to be updated as needed
    - 7. permits or copies thereof in the property record files
    - 8. any additional record or data that would cast light upon the valuation of the subject property.
    - 9. Records will be maintained by Sheboygan for Participating Municipality pursuant to Section 7.02 of this Agreement and available to Participating Municipality upon request. Upon the expiration or termination of this agreement, records will be provided to Participating Municipality.
  - G. Serve as Participating Municipality's professional representative in matters to which this Agreement applies. Sheboygan may employ multiple assessors or engage in outside contractors at its own discretion to comply with the terms of this agreement.
  - H. Mail or cause to be mailed notices of changed assessments and/or notices of assessment to property owners and others as required by state statute.
  - I. Provide and publish all notices and services necessary for open book, property owner conferences, Board of Review proceedings, and all other appeals or litigation brought under Wis. Stat. Chap. 74.
  - J. Maintain designated office hours, pursuant to the terms of Section 6.03 of this agreement.
  - K. Perform all other duties incidental to the normal duties of an Assessor, including but not limited to the filing and retention of any necessary reports locally, or at the county or state level.
- 1.02 RESPONSIBILITIES OF PARTICIPATING MUNICIPALITY. Participating Municipality shall:

- A. Provide the Sheboygan Assessor's Office with monthly building permit reports listing all building permits issued within 15 days after the last day of the month in which the permits were issued.
- B. Provide, or obtain and provide, certified copies of any zoning changes, land divisions or parcel combinations, and recorded final plats, either from internal records or as they become available from the county within 15 days of any receipt or changes to said records.
- C. Provide the Sheboygan Assessor's Office with monthly listings of all fire reports involving property within 15 days after the last day of the month in which the events occurred.
- D. Provide the Sheboygan Assessor's Office with any information regarding the acquisition or disposition of real property by the Participating Municipality or any other governmental body, to the extent known, within 30 days of the event.
- E. Promptly review and not unnecessarily delay or deny approval of any reports prepared by the Sheboygan Assessor's Office on the Participating Municipality's behalf.
- F. Provide assessment personnel a workspace of sufficient size to meet with the public, during mutually agreed times, with access to a sufficient number of tables, chairs, and telephones.
- G. Provide legal representation for the Assessor when acting for the Participating Municipality, without limiting the indemnification and insurance obligations in this Agreement.
- H. Appoint a local Board of Review and bear the entire cost of the annual Board of Review proceedings, except for the functions of the Assessor.
- I. Recognize that employees of Sheboygan are public employees and that any concerns over performance or work shall be addressed to the City of Sheboygan Director of Human Resources or designee.
- J. Pay for services rendered by Sheboygan as identified or provided for through this agreement.
- K. Pay for all postage, printing, mailing and publication costs related to assessment letters, notices, and newspaper publication.

## ARTICLE II. TERM, ENFORCEMENT, AND TERMINATION

### 2.01 TERM

- A. The term of this agreement shall be for a period of 4 years, beginning January 1, 2027 and ending December 31, 2030, subject to the early termination provisions in Article 2.03.
- B. Any extension of this agreement must be made by mutually agreed upon terms by Sheboygan and the Participating Municipality, and should include an evaluation of any change in the number of tax parcels within Sheboygan

and the Participating Municipality to ensure the costs and fees associated with future contracts reflect the levels of services required or requested.

- C. If Sheboygan wishes to provide assessment services to additional municipalities, this Agreement shall be modified to include such additional municipalities as parties.

**2.02 ENFORCEMENT AND AGREEMENT**

- A. This Agreement shall be interpreted and enforced pursuant to the laws of the State of Wisconsin.
- B. In the event of a dispute within the terms of the agreement, the Parties will both mutually attempt to resolve the dispute in good faith and may consent to mediation.

**2.03 EARLY TERMINATION**

- A. This Agreement may be terminated by either Sheboygan or the Participating Municipality, each in their sole discretion, by providing written notice of termination to the other party on or before October 1 of the current calendar year. Any such termination shall become effective on January 1 of the immediately following calendar year, unless the parties mutually agree in writing to an alternative effective date. The October 1 notice requirement is intended to ensure continuity of services and to accommodate the parties' budgetary planning.
- B. In the event of termination, the Participating Municipality shall remain obligated to pay for all services rendered under this Agreement through December 31 of the calendar year in which notice of termination is given.

**ARTICLE III. COSTS AND FEES**

**3.01 FINANCIAL OBLIGATIONS:** Participating Municipality shall be responsible for the following payments to Sheboygan for the Assessor services:

- A. Schedule:

Year	Assessment Cycle	Rate
2027	MARKET UPDATE	\$54,680.00
2028	MAINTENANCE	\$56,320.00
2029	MARKET UPDATE	\$58,010.00
2030	MAINTENANCE	\$59,750.00

- B. The Participating Municipality is responsible for all litigation costs associated with the contest of assessments after the close of Board of Review for that calendar year, however any necessary testimony and preparation by the Assessor as part of post-Board of Review litigation will carry no additional

- cost beyond what is described in Section 3.01 A, provided that the litigation originates related to an assessment completed through this agreement.
- C. The yearly rate will be paid to the City of Sheboygan Treasurer's office in two installments, each consisting of ½ of the agreed upon rate. Payments will be made by February 10<sup>th</sup> and August 10<sup>th</sup> for the contract year.
  - D. Payments not received within 30 calendar days after the due date shall be considered delinquent. Delinquent payments shall accrue a 1% penalty per month. In the event any delinquency extends beyond sixty (60) days, the parties agree that Sheboygan may declare the full remaining annual balance be due immediately and the Participating Municipality shall pay said amount within 10 days.

#### ARTICLE IV. MAINTENANCE AND REVALUATION

##### 4.01 ASSESSMENT CYCLE REVISIONS

- A. The scope of the assessment needed (maintenance or market update) is identified in Section 3.01.
- B. The parties to this agreement understand that changes to the assessment cycle schedule in Section 3.01 may be required under certain circumstances. In the event the scope or necessity for the yearly assessment cycle (maintenance or market update) changes from what has been identified in Section 3.01 of this agreement, the parties will work collaboratively and in good faith to identify the scope of work, costs of work, and availability of the Assessor to accomplish the desired changes to the assessment cycle. The parties agree that in the event of a change to the assessment cycle, an addendum to this agreement must be generated to identify the new scope and rate of any changes to the schedule in Section 3.01.
- C. The Parties agree that unless there is an addendum or amendment to this agreement, the Assessor acting as the statutory assessor for the Participating Municipality will accomplish the assessment cycle as identified in Section 3.01 A.

##### 4.02 MAINTENANCE YEAR

- A. Pursuant to the schedule identified in Section 3.01 A, assessment cycles identified as "MAINTENANCE" shall consist of copying the assessment from the previous year and updating the property records for changes, including new construction, combining or splitting of parcels, remodeling, demolition, annexation and zoning changes, and changes in classification.
- B. During a maintenance year, unless otherwise specified by the parties in an addendum to this agreement and subject to requirements of state law and WPAM, the statutory assessor will:

1. Evaluate any annexed property, any properties with changed exemption status, demolitions, fire damage, new construction, change in classification, parcels with ongoing construction, changes in legal description, and changes in zoning.
2. Conduct a land study as necessary.
3. Inspect the exterior of buildings that have identified changes.
4. Conduct an interior inspection, as authorized by law, of any buildings with changes.
5. Measure or verify building dimensions as needed, including any necessary photos or sketches.
6. Review classifications.
7. Validate usability of sales.
8. Verify sales attributes
9. Generate value determinations for parcels that have undergone changes.
10. Review/Revalue properties that have undergone changes.
11. Determine the Assessment Level of the aggregate assessment.
12. Mail notice of change in assessment for properties to affected properties.
13. Add any omitted properties to assessment roll
14. Correct any errors in assessment roll.
15. Hold open Book.
16. Attend Board of Review.
17. Prepare and provide any necessary testimony for Board of Review and post-Board of Review litigation.

#### 4.03 MARKET UPDATE YEAR

- A. Pursuant to the schedule identified in Section 3.01 A, assessment cycle labeled as "MARKET UPDATE" shall include an assessment of all parcels in the municipality.
- B. During a Market Update year, unless otherwise specified by the parties in an addendum to this agreement and subject to requirements of state law and WPAM, the statutory assessor will:
  1. Evaluate any annexed property, any properties with changed exemption status, demolitions, fire damage, new construction, change in classification, parcels with ongoing construction, changes in legal description, and changes in zoning.
  2. Analyze problem strata, such as building defects and maintenance problems, identified from previous assessment year.
  3. Conduct a land study as necessary.
  4. Inspect the exterior of buildings with changes.
  5. Conduct an interior inspection, as authorized by law, of buildings with changes.

6. Measure or verify building dimensions, including any necessary photos and sketches of primary buildings, as needed.
7. Analyze neighborhood, property types, and trends.
8. Update property records cards and create new as needed.
9. Review property classifications.
10. Validate usability of sales.
11. Verify sales attributes
12. Generate value determinations for all parcels with changes.
13. Review/Revalue all properties.
14. Determine the Assessment level of the full value of the parcels
15. Mail notice of change in assessment for properties to affected properties.
16. Add any omitted properties to assessment roll
17. Correct any errors in assessment roll.
18. Hold open Book.
19. Attend Board of Review.
20. Prepare and provide any necessary testimony for Board of Review and post-Board of Review litigation.

#### ARTICLE V. INSURANCE

##### 5.01 INSURANCE AND LIABILITY.

- A. Participating Municipality and Sheboygan will maintain insurance coverage, which may include self-insurance or coverage through a municipal pool, and agrees to indemnify, defend, and hold each other harmless, its officers, employees, officials, and agents, from and against all claims, demands, actions, and causes of action arising from any act or omission stemming from or through execution of work identified within this Agreement, other than willful misconduct of the other party, its officers, employees, officials, or agents. In the event Sheboygan hires an independent contractor as the Assessor, Sheboygan shall require that such independent contractor carry sufficient insurance coverage for the services performed under this Agreement.
- B. Any acts or omissions on the part of the Assessor, or Sheboygan officers, employees, or officials that are not within the scope of this Agreement shall be the sole responsibility of the City of Sheboygan.
- C. The indemnification and defense obligations in this Article are independent of, and shall not be limited by, any insurance coverage or the limits of any insurance policy, workers' compensation act, contribution statute, or comparative fault law, and shall survive expiration or termination of this Agreement.
- D. Nothing within this Agreement shall be construed as a waiver or estoppel of the parties statutory limitations, defenses, and immunities contained within

but not limited to Wis. Stat. §§ 893.80, 895.52, 345.05. To the extent that indemnification is available and enforceable, neither party is liable in indemnity or contribution for any amount greater than the limit of liability for municipal claims established by Wisconsin Law.

#### ARTICLE VI. PERSONNEL

##### **6.01 PERSONNEL. Personnel matters between Sheboygan and Participating Municipality:**

- A. The City of Sheboygan shall have sole discretion over all personnel matters within the assessing department as it relates to recruitment, training, discipline, or termination.
- B. All conflicts with assessing department personnel shall be reported to the City Assessor or the City's Director of Human Resources. The City will provide the Participating Municipality with a report on the matter but will not release any personnel information or specifics that would be contained or placed in a City personnel file.

##### **6.02 INDEPENDENT CONTRACTOR.**

- A. It is agreed that Sheboygan Assessors office at all times shall be considered an independent contractor of the Participating Municipality in the performance of its duties under this Agreement and its employees and agents shall not be considered employees of the Participating Municipality for any purpose.

##### **6.03 OFFICE HOURS**

- A. The Assessor or assessor staff will maintain standard office hours at the City of Sheboygan City Hall located at 828 Center Avenue, Sheboygan, Wisconsin, for the purpose of assisting citizens with property assessment information, either by telephone, email or in person. Office hours will match those of City Hall. The department shall be closed on days that City Hall is closed, including holidays. Office hours may also be staffed by appointment at the discretion of Assessor staff.
- B. The Assessor or assessor staff will also maintain a minimum of 8 office hours per month at the designated location for the Participating Municipality. The parties will identify mutually agreeable times or schedules to hold these office hours at the Participating Municipality's designated location. Further, the Parties acknowledge that during certain times of the year, there may be a need for additional office hours, staff time, or citizen appointments. The Assessor acting under this agreement shall work with the Participating Municipality to arrange and schedule additional time as needed.

- B. Pursuant to Section 1.02(F), Participating Municipality will provide sufficient work space to meet with the public, during mutually agreed times, with access to a sufficient number of tables, chairs, and telephones.

#### 6.04 EFFECT OF STAFFING SHORTFALL FOR SHEBOYGAN

- A. In the event that Sheboygan is unable to reasonably maintain or obtain internal Assessor staff with the necessary qualifications to satisfy this agreement, the parties to this Agreement agree to work in collaboration to determine a mutually agreeable solution, including the option for Sheboygan to obtain third-party contractual assessor services for limited term satisfaction of this contract. The determination to obtain any third-party contractual assessor services shall solely be made by Sheboygan and any proportional additional costs or cost savings will be passed along to the Participating Municipality based upon the original proportion of costs and fees identified in Section 3.01. Sheboygan shall not be obligated to engage in third-party contractual assessor services in the event of staffing shortfalls, but will work with the Participating Municipality to reasonably satisfy the obligations of this contract.
- B. Notwithstanding Section 2.03 of this Agreement, in the event a mutually agreeable solution cannot be reached, this agreement shall be considered immediately terminated as of the date Sheboygan had notified the Participating Municipality that it is unable to meet its obligations of this agreement, and the Participating Municipality shall only be required to pay for uncontested services that have been rendered as of termination date outlined in this section.

### ARTICLE VII. ADMINISTRATION

#### 7.01 ADMINISTRATION OF AGREEMENT.

- A. This Agreement shall be administered on behalf of Sheboygan by the City Administrator or the Administrator's designee and on behalf of the Participating Municipality by the City Administrator/Utilities Manager.

#### 7.02 RECORDS

- A. Sheboygan shall keep all of the records arising out of this Agreement pursuant to the necessary statutory timelines OR until the completion of this agreement, whichever comes first. Parties to this Agreement understand that such records may be subject to the provisions of Wisconsin law related to public records. Sheboygan shall provide such records to the Participating Municipality at no cost to the Participating Municipality.

- B. The parties to this Agreement acknowledge that each party is responsible for its own compliance with open records laws and requirements. In the event of a request for public records to the Participating Municipality for records contemplated or created under this Agreement, Participating Municipality will contact the Assessor's Office in order to obtain copies of said records. Sheboygan will provide copies of said records requested by Participating Municipality to the Participating Municipality, along with any statutorily allowable costs for production or location of said record, pursuant to Wis. Stat. 19.35, and Participating Municipality will be responsible for providing said records to the requester. Any statutorily allowed location costs identified by Sheboygan, greater than \$50.00, will be identified to the Participating Municipality for Participating Municipality to collect from the requester and reimburse to Sheboygan.
- C. If Sheboygan receives a request for any records or documents generated pursuant to this agreement and that pertain solely to the Participating Municipality, Sheboygan will provide such request to the Participating Municipality. Participating Municipality and Sheboygan will determine whether there are sufficient legal justifications to limit or deny the request, however the Participating Municipality shall have the final determination on the sufficiency or interpretation of the request. For all requests that the Participating Municipality determines are legally sufficient, Sheboygan will provide copies of the responsive records as soon as practicable and without delay, along with a request for statutorily allowed location costs for payment by the requester, and the Participating Municipality will be responsible for providing the responsive records to the requester. Any statutorily allowed location costs greater than \$50.00 requested by Sheboygan in complying with a records request under this section will be identified to the Participating Municipality for Participating Municipality to collect from the requester and reimburse to Sheboygan.
- D. Upon conclusion of this agreement, whether by expiration of the term, non-renewal, or termination, records created under this Agreement and held by Sheboygan pursuant to this Agreement pertaining to the Participating Municipality shall be turned over to Participating Municipality for their own records retention and Sheboygan has no continuing obligation to maintain said records after they are turned over to the Participating Municipality. If this Agreement is extended or otherwise persists beyond seven (7) years of records retention, Sheboygan may destroy records in accordance with the record retention schedules and pursuant to its own policy on destruction of records.

### 7.03 SEVERABILITY

- A. The provisions of this Agreement, and the parts of each provision, shall be severable. In the event that any provision of this Agreement, or any part of

any such provision, is held by a court of competent jurisdiction to be invalid or ineffective, the balance of this Agreement shall be binding on the parties.

#### 7.04 NOTICES

- A. Notices for the City of Sheboygan shall be sent to:

City of Sheboygan Finance Director  
828 Center Avenue, Suite 110  
Sheboygan, WI 53081-4442

- B. Notices for Participating Municipality shall be sent to:

City of Plymouth  
Attn: City Administrator/Utilities Manager  
128 Smith Street  
P.O. Box 107  
Plymouth, WI 53073

#### 7.05 LEGAL REPRESENTATION AND BOARD OF REVIEW

- A. Participating Municipality remains responsible for appointing the Board of Review and for the costs of those proceedings, and shall provide legal representation for the Assessor when acting as the statutory assessor or acting within this Agreement for the Participating Municipality.

### ARTICLE VIII. GRANT APPLICATIONS

#### 8.01 GRANT ADMINISTRATION

- A. Sheboygan and Participating Municipality shall collaboratively develop, prepare, and review all grant applications, project narratives, budgets, and related documentation prior to submission. Each party shall designate a representative to coordinate efforts, share information, and ensure mutual understanding of project scope, timelines, and deliverables. Any grant funds awarded by the Wisconsin Department of Revenue (the "DOR") related to this contract for the Innovation Grant shall be allocated to the City, unless otherwise mutually agreed upon in writing.
- B. The parties may, through mutual written consent, revise the cost-share arrangement to reflect future changes in eligibility or the pursuit of additional grants or shared service funding opportunities. Any early termination of this agreement however will be subject to the provisions of section 2.03.
- C. Notwithstanding the remainder of this Agreement, the Participating Municipality's obligation to enter into this Agreement is contingent on the

receipt of an Innovation Grant from the DOR for the initial term. If such grant is not awarded to Sheboygan and the Participating Municipality, neither party has an obligation to perform under this Agreement.

#### 8.02 COST OF PROVIDING SERVICE IN PRIOR YEAR

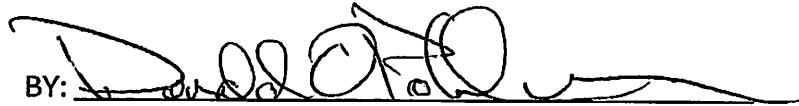
- A. Sheboygan (Transferee): The total estimated cost of providing the service in 2026 (prior year) is \$491,657. Total cost includes, but is not limited to, the contract cost for assessment services, technology support and supplies.
- B. Participating Municipality (Transferor): The total estimated cost of providing the service in 2026 (prior year) is \$86,500. The total cost includes, but is not limited to, the contract cost for assessment services.
- C. The Parties agree that, should minor non-monetary modifications to this Agreement be necessary for the administration of the WI DOR Innovation Grant, the City Administrator(s) for the respective parties are authorized to execute a separate Memorandum of Understanding to satisfy the grant's requirements.

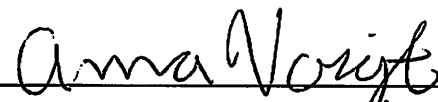
#### 8.03 GRANT PROCEEDS

A. The grant proceeds for both Sheboygan and Participating Municipality will be allocated fully to the City and used to provide the Assessor services to both Sheboygan and the Participating Municipality.

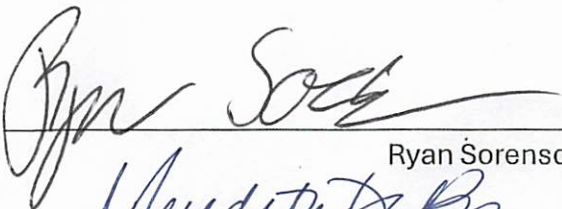
IN WITNESS WHEREOF, the said parties have hereunto set their hands and seals this 30 day of MARCH, 2026.

CITY OF PLYMOUTH, WISCONSIN

BY:   
Donald O. Pohlman, Mayor

BY:   
Anna Voigt, City Clerk

CITY OF SHEBOYGAN, WISCONSIN

BY:   
Ryan Sorenson, Mayor

BY:   
Meredith DeBruin, City Clerk