

CITY OF TWO RIVERS

ORDINANCE

Ordinance Adopting a Property Assessment Policy for the City of Two Rivers and Adding Chapter 2-7-16 to the City Code

The Council of the City of Two Rivers, Wisconsin, ordains as follows:

SECTION 1. Subsection 2-7-16 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby established under the heading titled “Property Value Assessments”:

A. The provisions of Ch. 70, Wis. Stats., are adopted and incorporated herein by reference as the regulations of the City pertaining to the frequency at which properties are assessed. All performance required thereunder shall be required in the City and all acts thereunder prohibited shall also be prohibited in the City. In addition, should the statute be amended, revised, modified, or replaced, any such amendments, revisions, modifications, and replacement provisions shall be enforced under this section without the necessity of a specific amendment hereto. This section is adopted under the authority of § 70.05(5) Wis. Stats.

B. Definitions.

1. Assessed value. The value of real property in the taxation district as determined by the assessor in accordance with Ch. 70, Wis. Stats.
2. Expert. An expert certified by the Wisconsin Department of Revenue who meets the qualifications outlined in § 70.055(1), Wis. Stats.

C. Frequency of Assessment. In addition to the statutory minimum stating properties shall be assessed at full market value, which often results in revaluations on five-year cycles, every three (3) to four (4) years the City Council, or a Committee of its choosing, shall convene to review data showing Wisconsin property value ratio compliance and decide on regular consistent value assessment updates by an independent expert. Revaluing properties more frequently is widely considered a municipal best practice, not because it raises more taxes, but because it improves fairness, accuracy, and public confidence and avoids sharp value shocks to property owners.

D. Selection of Assessor

- a. RFP Process. The process in which a qualified expert shall be selected is through a Request for Proposals (RFP) process occurring every six (6) years.

- b. Term Limits. No assessment firm shall conduct more than two (2) consecutive revaluation cycles without the City soliciting competitive proposals from the marketplace.
 - c. Retention Rights. The City reserves the right to retain the incumbent firm if they remain the most qualified and cost-effective respondent following the Request for Proposals process.
- E. Performance Standards
 - a. Ratio Compliance. The City Manager, in coordination with the contracted assessor and Finance Department, shall annually review Wisconsin Department of Revenue equalized value ratios to confirm compliance within the 90–110% market range.
 - b. Non-Compliance. If assessed values fall outside that range for two consecutive years, staff shall initiate the steps necessary to perform a market update or full revaluation.
- F. Property Classifications
 - a. All taxable real property within the City shall be based on the primary use of the property as of January 1 of the assessment year, not on ownership structure, duration of occupancy, or income generation criteria.
 - b. Properties used for short-term rental purposes, including rental facilities through online platforms, do not constitute a separate assessment class, and shall be classified and assessed as residential property, as long as the property is zoned residential. The duration of rental stays or frequency of rentals shall not, by themselves, alter the residential classification of a property.
- G. Right to Appeal
 - a. All property owners within the City retain the right to appeal their assessment in accordance with state law. No member of the City Council shall attempt to influence the outcome of any individual assessment appeal.
- H. Administrative Adjustments. The City Manager or designee may recommend adjustments to the revaluation cycle and firm selection process by resolution of the Council to reflect changes in (i) the City's expert real estate valuation market, or (ii) the City's administrative costs associated with the service.
- I. Enforcement for Violations. In the event that the City Clerk is informed of violations of this section and/or statutes and administrative code provisions incorporated herein by reference, the City Clerk shall refer the alleged violation to the State of Wisconsin, Department of Revenue for enforcement.

SECTION 2: Severability. If any provision of this ordinance is invalid or unconstitutional, or if the application of this ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 3: Effective Date. This ordinance shall take effect upon passage and publication as provided by law.

Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this _____ day of February, 2026.

Scott Stechmesser
President, City Council

Kyle Kordell
City Manager

Attest:

Amanda Baryenbruch, City Clerk

Approved as to form and legality:

Sean P. Griffin
City Attorney