

# Agreement for Assessment Maintenance & Revaluation Services

## FOR ASSESSMENT SERVICES BETWEEN

City of Two Rivers, Manitowoc County, WI and Municipal Group, LLC

Purpose: The purpose of this Assessment Services Agreement (“Agreement”) is for Municipal Group, LLC to provide annual assessment services for the City of Two Rivers for the years 2027 to 2029 and for a revaluation. Pursuant to the Agreement, Municipal Group, LLC shall serve as the City of Two Rivers’ statutory assessor and provide annual maintenance work in a competent, timely, efficient, and cost effective and customer service-oriented manner.

IT IS AGREED BY AND BETWEEN City of Two Rivers, a municipal corporation (hereafter “Municipality”) and Municipal Group, LLC (hereafter “Assessor”) with their principal address of 717 Ridge Road, Stevens Point, WI 54481 as follows:

### 1. SCOPE OF SERVICES

A. Inspections. The following inspection cycle will be completed by the Assessor or Assessor’s authorized representative annually, namely:

1. Annexed properties, parcels with new construction, and exempt status changes shall be physically inspected, and electronic property record prepared or updated accordingly.
2. Properties affected by building removal, fire, significant remodeling, or demolition (those requiring a building permit), or other major condition changes that typically trigger a change in the assessed value shall be physically inspected.
3. Improved properties under construction over the term of the contract years shall be re-inspected.
4. All properties with legal description changes and zoning changes shall be reviewed and inspected, if the Municipality or the Assessor deem necessary, to ensure an accurate and fair assessment.
5. Requests for review by property owners, shall be physically inspected during the current assessment cycle.
6. A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural Manitowoc land and undeveloped land.

B. Parcel Identification. The Assessor or Assessor’s authorized representative shall be responsible for creating and maintaining an accurate, full legal description, a copy of or a link to the County or Municipal digital parcel maps with measurements of each land parcel, and a digital sketch of all building improvements shall be contained in the existing property records. Digital photos will also be attached to existing real property records. Digital parcel maps shall be made for all new records. In the event of a discrepancy, Assessor or Assessor’s authorized representative shall investigate and correct the record. Assessor shall maintain Market Drive assessment data. Municipality recognizes that the annual software

fee associated with Market Drive is built into the annual assessment fee and the Municipality will not be billed separately for the software.

C. Record. Assessor or the Assessor's authorized representative shall use the appropriate record in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. If the Municipality uses a computer valuation system, Assessor or Assessor's authorized representative shall provide to the Municipality, a complete set of electronic property records in a computer readable format compatible with the Municipality's computer system. Assessor or Assessor's authorized representative shall update the records within fourteen (14) days of final adjournment of the Municipal Board of Review. Assessor or Assessor's authorized representative shall update the records prior to the open book period and again to reflect any changes made at the Municipal Board of Review. Assessor or Assessor's authorized representative shall maintain and provide the personal property and real estate property records in the format prescribed in Chapter 5 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

D. Open Book Conference. Upon completion of Assessor's review of assessments and prior to completion of the assessment rolls, Assessor or Assessor's authorized representative shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values.

Assessor or Assessor's authorized representative shall prepare and send all assessment notices using the forms prescribed by the Wisconsin Department of Revenue. Such notices must clearly state the specific dates, times and locations the open book conference(s) will be held. The Assessor shall mail all required assessment notices at the Assessor's sole expense. In a maintenance assessment year, these notices shall be postmarked no later than fifteen (15) days prior to the first day of the open book conference(s). In a revaluation year, these notices shall be postmarked no later than thirty (30) days prior to the first day of the open book conference(s).

Assessor or Assessor's authorized representative shall be present at the open book conference for a time sufficient to meet with all property owners or their agents who wish to be heard. At a minimum, the Assessor or Assessor's authorized representative shall be present for at least two (2) hours. The Assessor or Assessor's authorized representative shall provide and verify that all statutorily required instructional materials are available at the open book conference. Assessor or Assessor's authorized representative shall arrange and provide the personal property and real estate rolls for viewing by the public as prescribed in Chapter 5 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

E. Assessment Roll and Reports. Assessor or Assessor's authorized representative shall be responsible for the proper completion of the assessment roll in accordance with Chapter 70 of the Wisconsin Statutes and the *Wisconsin Property Assessment Manual*, as amended each year. Roll transmittal and reception must be made and maintained in accordance with Chapter 5 of the *Wisconsin Property Assessment Manual*, as amended each year, and follow any County or Municipality prescribed business formats as provided under sec. 70.09(3)(c), Wis. Stats. Assessor or Assessor's authorized representative shall provide the final assessment figures for each property to the Municipality, and the Roll shall be totaled to an exact balance. Assessor shall prepare and electronically submit the Municipal Assessment Report (MAR), all TID Reports, all Exempt Computer Reports (ECR) by the 2<sup>nd</sup> Monday in June filing deadline, and the Annual Assessment Report (AAR) 30 days after the close of the annual Board of

Review to the Wisconsin Department of Revenue (DOR) via the prescribed electronic submittal format listed on the DOR website. Assessor shall prepare and submit the Agricultural Land Conversion Charge form to the County as required.

F. Board of Review Attendance. Assessor or Assessor's authorized representative shall be present at the first meeting of the Municipal Board of Review as prescribed under sec. 70.47(3)(ag), Wis.

Stats. Assessor or Assessor's authorized representative shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined. Assessor or Assessor's authorized representative shall attend other meetings of the Municipal Board of Review, only if specifically requested to do so by the Municipality. In the event of appeal to the Wisconsin Department of Revenue or a Circuit Court, Assessor or Assessor's authorized representative shall be available upon request of the Municipality to furnish testimony in defense of the values determined. Assessor or Assessor's authorized representative shall arrange and provide the Personal Property and Real Estate Assessment Roll for viewing by the public as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

G. Personal Property Assessments. Assessor or Assessor's authorized representative shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class. Assessor or Assessor's authorized representative shall maintain the Personal Property Roll in a format compliant with Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

H. Public Requests and Availability.

1. Assessor or Assessor's authorized representative shall timely respond to all open records requests received by Assessor. In so doing, Assessor shall comply with the confidentiality provisions of the Wisconsin Statutes, including but not limited to sec. 70.35(3), Wis. Stats., regarding the personal property return, sec. 70.47(7)(af), Wis. Stats., regarding income and expense information, and sec. 77.265, Wis. Stats., regarding the real estate transfer return. Assessor or Assessor's authorized representative shall maintain a phone with voicemail to receive calls from the Municipality or property owners. Assessor or Assessor's authorized representative shall timely respond to all telephone inquiries or issues within four (4) business days, whether said inquiry or issue is made directly to Assessor by a property owner or said inquiry or issue is raised to the Municipality, the Municipal Clerk or the Municipal Board of Review and subsequently passed to Assessor. Assessor or Assessor's authorized representative shall timely communicate to the Municipality any open records inquiries or issues raised by a property owner directly to Assessor which may require additional follow-up by the Municipality.

2. Upon request by the Municipality and at any time during this Agreement, Assessor or Assessor's authorized representative shall allow access and make available to the Municipality the following items at no cost : (a) any property records, maps, and other schedules and forms created for the performance of assessment work for the Municipality, (b) all records and material obtained from the Municipality and not previously returned to include maps, plans, and Assessor's records, (c) material specifically obtained and/or used for performance of assessment work for the Municipality, to include correspondence with property owners, sales data, and operating statements of income property, and (d) any exportable text files of the data created for the performance of assessment work for the Municipality.

The Municipality shall allow access and make available to Assessor or Assessor's authorized representative certain municipal records relevant to Assessor's duties under this Agreement including, but not limited to, previous assessment rolls and records, sewer and water layouts, permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the Municipality at no cost. The Municipality shall maintain the personal property and real estate roll in a viewable format as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

3. The Municipality and the Assessor or Assessor's authorized representative understand that certain responsibilities of the Assessor can be performed in a remote environment and that no regular in-person office hours are a requirement of the contract. The Assessor or Assessor's authorized representative shall be available during regular business hours (Monday-Friday 7:30 am to 4:00 pm) via phone and email to the Municipality and its residents. Additional hours required after assessment notices are sent, during Open Book review, and prior to Board of Review will be agreed upon between the Municipality and the Assessor. Attendance at Municipal Board meetings will be on an as requested basis.

I. Municipality Responsibility. The Municipality agrees to support Assessor or Assessor's authorized representative in the assessment process. The Municipality agrees to:

1. Participate in the administration of the assessment process and assessment roll.
2. Assist the Assessor or Assessor's authorized representative with the preparation of materials associated with mandatory reporting requirements.
3. Respond to normal and customary internal and external requests for assessment information and correspondence.
4. Conduct residential Open Book session in cooperation with the Assessor or Assessor's authorized representative.
5. Assist the Assessor or Assessor's authorized representative with preparing necessary documentation needed to defend assessment roll valuations before the Board of Review.
6. Provide the Assessor or Assessor's authorized representative with suitable office space and tools necessary to perform the functions related to property assessment.

## 2. GENERAL REQUIREMENTS

A. Conformance to Statutes. All work of Assessor or Assessor's authorized representative shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue and the Municipality. Assessor or Assessor's authorized representative shall value all agricultural land at its use value, adjusted to the overall level of assessment. All Agricultural Manitowoc and undeveloped land shall be assessed at 50% of its full value, and adjusted to the level of assessment.

B. Oath of office. Assessor shall be required to take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. If Assessor is a corporation, limited liability company or partnership, the person designated

as responsible for the assessment duties shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to sec. 19.01, Wis. Stats., and filed with the Municipal Clerk prior to commencing duties. Under Wisconsin law, the statutory Assessor for the Municipality, whether contracted or on-staff is considered to be a public officer of the Municipality.

C. Qualifications and conduct of personnel. Assessor shall provide at their expense any personnel necessary and comply with the following:

1. All personnel providing services shall be currently certified in compliance with secs. 70.05, 70.055 and 73.09, Wis. Stats., and the administrative rules prescribed by the Wisconsin Department of Revenue.
2. If Assessor is a corporation, limited liability company or partnership, Assessor shall submit to the Municipality a resume containing the name, address, education and prior experience of each employee anticipated to provide assessing services to the Municipality. Employees of Assessor who are later hired or were not anticipated to provide such services at the time of this Agreement, shall submit appropriate information for approval of the Municipality before field inspection work is started by the employee.
3. Assessor shall review any complaint relative to the conduct of Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees, agents, or representatives unsatisfactory, Assessor shall, for good cause, remove such employees, agents, or representatives from work upon written request by the Municipality, such request stating reasons for removal.
4. In connection with the performance of work under this Agreement, Assessor shall not discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in sec. 51.01(5)(a), Wis. Stats. or national origin. This provision shall include, but is not limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruiting advertising, lay-off or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Assessor agrees to post in a conspicuous place available for employees and applications for employment notices to be provided by the contracting officer setting forth provisions of the nondiscrimination clause.

D. Ownership of records.

1. Within fourteen (14) days of the final adjournment of the Board of Review, Assessor shall transfer to the Municipality any and all records prepared or maintained in accordance with the standards of Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and any and all records prepared or maintained in connection with the assessments made for the Municipality.
2. Assessor must provide all of the assessment data to the Municipal Clerk within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.
3. Assessor must turn over all assessment records, paper and electronic, in Assessor's custody to the Municipality within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.

4. Upon conversion of the paper records to an electronic form, as part of the contract, Assessor shall not destroy the original paper record; rather Assessor shall return the original paper record to the Municipality. As of the close of the 2013 Assessment Roll by the Municipal Board of Review, all assessment records are required to be stored in an electronic format. Maintaining electronic assessment data does not relieve Assessor from the responsibility of being able to provide the Municipality with a paper copy of each property record upon request.

5. The Municipality owns any and all assessment data regardless of the terms of the licensing of the software. All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. Assessor is responsible for extracting raw data in the public domain if contained in a copyrighted software database. Assessor shall not charge or transfer to the Municipality any associated third-party vendor costs for the transfer of the electronically stored data to the Municipality. Electronic data created in other systems must be maintained transferred and reside in the original format.

E. Status, change of ownership or operations. Assessor acknowledges and agrees:

1. The Assessor shall be considered a public officer and afforded the protection from civil liability under sec. 895.46(1), Wis. Stats. for carrying out duties as an officer of the Municipality. Assessor is an independent contractor to the Municipality, and that Assessor's business is independently owned and operated and that nothing in this Agreement shall be interpreted to cause or result in, directly or indirectly, any principal-agent or employer-employee relationship between Assessor and the Municipality and that nothing in this Agreement shall in any way be construed as an agreement of partnership, general or limited, joint venture, or as an agency relationship whatsoever between Assessor and the Municipality. Assessor shall not represent or advertise in any way that Assessor's relationship with the Municipality is other than stated herein.

2. Assessor shall not assign, transfer, convey, or sub-contract all or any part of any rights or obligations under this Agreement without the prior written consent of the Municipality, which consent shall be at the sole discretion of the Municipality.

3. Assessor shall notify the Municipality within five (5) days of any change in majority ownership or chief operating officer.

F. Assessor provided insurance. Assessor agrees as follows:

1. Assessor shall obtain and maintain during the term of this Agreement full coverage insurance, with the Municipality as a named insured, which insurance shall include: (a) workers compensation in compliance with Wisconsin State laws, (b) comprehensive general and public liability coverage, and (c) comprehensive automobile liability and property damage with coverage to include owned, hired, and non-hired motor vehicles used by Assessor with the following minimum limits: Bodily injury \$500,000/person, \$1,000,000/occurrence, and Property damage \$250,000/occurrence.

2. Prior to commencing services, Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality.

G. Notices. All notices required to be sent to the Municipal Group shall be sent to the following address:

Municipal Group, LLC  
Attn: Ryan Kernosky  
717 Ridge Road  
Stevens Point, WI 54481

All notices required to be sent to the City shall be sent to the following address:

City of Two Rivers  
PO BOX 87  
Two Rivers, WI 54241

### 3. TERM AND TERMINATION

A. Term. The term of this Agreement shall be from Effective Date through December 31, 2029. The Assessor shall provide services for the 2027, 2028, and 2029 assessment years. The Assessor shall have completed all work under this Agreement on or before the last Monday in April or 45 days thereafter, excluding appearances beyond the Board of Review. The date of completion may be extended only by written consent of both parties.

B. Termination for Cause. Either party may terminate this Agreement for cause, cause being defined as a default by the other party under the terms of this Agreement upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor's possession used or created during this Agreement. During the 60-day period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records.

C. Termination for Convenience. The Municipality may terminate this Agreement at any time for convenience, by providing the Assessor with at least ninety (90) days' prior written notice. In the event of termination for convenience, the Municipality shall pay the Assessor for all services satisfactorily performed through the effective date of termination.

### 4. COMPENSATION.

For the duties and scope of services performed under this Agreement, the City shall pay monthly installments to Municipal Group, LLC. Municipal Group, LLC agrees to invoice the City monthly. Total contract price is included below.

Maintenance Assessment Year 2027 (January 1, 2027 – December 31, 2027):	\$55,200
Maintenance Assessment Year 2028 (January 1, 2028 – December 31, 2028):	\$55,200
Maintenance Assessment Year 2029 (January 1, 2029 – December 31, 2029):	\$55,200

2028 or 2029 Revaluation:	\$34,400
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\* If a revaluation is required to comply with Wis. Stats. Assessor shall bill Municipality monthly for the costs associated with the Revaluation not to exceed the cost as outlined in this section.

Total Contract Price:	\$200,000
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This Agreement was approved by the Two Rivers City Council on June 15, 2026 ("Effective Date").

For the City of Two Rivers:

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Scott Stechmesser, Council President

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Kyle Kordell, City Manager

ATTEST:

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Amanda Baryenbruch, City Clerk

For Municipal Group, LLC:

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Ryan Kernosky, Owner