THE ASSESSMENT PROCESS  
(Rev. 04.2022)

There is some basic information about the assessment process that Property Owners should be aware of. Listed below is some assessment information that may be very help to Property Owners.

1. The effective assessment date is January 1st of each year. Changes to your property that occur after January 1st will not affect your assessment until the following year.
2. Assessments are an estimate of the market value of your property for residential, commercial, agricultural buildings and forest land. Other classes of property are not assessed at market value.
3. Assessments do not change annually. Assessments do change as a result of adding or changing buildings, removing buildings, changing lot size and/or revaluations.
4. Revaluations are not an attempt to collect more taxes. Revaluations are done to bring assessment in line with the current real estate market.
5. If you feel your taxes are too high, you should discuss this matter with the governing member of the taxing entities, e.g. school board, county board, board of directors for the technical college, state representatives, state governor and/or the town board/town clerk-treasurer. Your assessor does not set the taxes on your property; the assessor **only** deals with the assessment of your property.
6. If you feel your assessment is incorrect, you should first contact your assessor.
7. If you feel your assessment is incorrect, please be prepared to explain why; be prepared to provide evidence to support your claim.
8. You can appeal your assessment to the Board of Review. You will need to provide evidence to support your desired assessment for the **entire property**. The Board of Review will evaluate all evidence presented and make a determination. You have additional appeal rights if you are not satisfied with the Board of Review determination. (See appeal guide)
9. The Wisconsin department of revenue provides some valuable information about the assessment process. Links to their website and other documents regarding assessments and Board of Review are listed below. If you are unable to access the information, please contact the municipal clerk for help with the documents.
   1. Wisconsin Department of Revenue website: <https://www.revenue.wi.gov>
   2. Documents on this site you might find useful
      1. 2022 Guide for Property Owners: <https://www.revenue.wi.gov/pubs/slf/pb060.pdf>
      2. 2022 Agricultural Assessment Guide for WI Property Owners: <https://www.revenue.wi.gov/pubs/slf/pb061.pdf>
      3. Property Tax Common Questions: <https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx>