

CITY OF HORICON

404 EAST LAKE STREET
HORICON WI 53032

MEETING NOTICE

DATE ISSUED: September 14, 2023

BY: Chairperson Forrest Frami

PERSONNEL & FINANCE COMMITTEE

ATTENDEES:

Christine Schmitz	Jim Bandsma	Forrest Frami	Kristen Jacobson
Amy Yahnke	Alexandra Harvancik	Cody Vanderhei	Mark Tesch
Carole Baker	Pat Bulman	Mayor Maas	

DATE: Monday, September 18, 2023

TIME: 6:00 p.m.

LOCATION: City Hall, Activity Room A

LEADER: Chairperson Forrest Frami

AGENDA:

1. Call to Order.
2. Roll Call.
3. Public Appearances.
Limited to 3 Minute Time Frame Per Individual.
4. Approve Previous Minutes.
5. City-Wide 2024 Exterior Revaluation.
6. August 2023 Payables.
7. Set Next Meeting Date.
8. Adjourn into Closed Session for the Purpose of Deliberating Terms for Cell Tower Lease per WI Stats. 19.85(1)(e).
9. Adjourn.

IF UNABLE TO ATTEND, PLEASE NOTIFY: Kristen Jacobson

PHONE: 485-3500

DATE POSTED: 09/14/2023

TIME POSTED: 8:30 a.m.

It is possible that members of and a possible quorum of members of governmental bodies of the municipality, other than the Personnel & Finance Committee, may attend the above event. No action will be taken by any governmental body, other than the Personnel & Finance Committee, at the above event.



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**CITY OF HORICON ASSESSOR CONTRACT FOR 2024, 2025, and 2026
WITH 2024 BEING AN EXTERIOR REVALUATION**

THIS AGREEMENT by and between BOWMAR APPRAISAL INC., a company hereinafter called the "Appraiser" and the CITY OF HORICON, DODGE COUNTY, WISCONSIN hereinafter called the "CITY". WITNESSETH: The Appraiser and City for the consideration stated herein agree as follows:

ARTICLE I

SCOPE OF WORK: The Appraiser shall act as the Assessor for the City for the years 2024, 2025, and 2026 and hereby agrees to perform everything to completion and complete it in a professional manner under this agreement. All work shall be performed in accordance with Chapter 70 of the Wisconsin State Statutes and Wisconsin Assessment Manual. The following numbered paragraphs describe the work to be completed under this agreement.

1. The Appraiser shall assess all new construction improvements, all properties which the buildings have been destroyed or moved, and all properties which the original parcel has been split into two or more parcels.
2. On all properties in which ownership splits have occurred for that year, new annexations, new property record cards will be made up.
3. All forms to be completed for the Department of Revenue by the Assessor will be completed by the Appraiser for the Municipality on time.
4. The Appraiser will send change of value notices to real estate property owners in which a change in their assessed value. These property owners will be given the opportunity to come to the City Hall or call to discuss their assessed values with the Appraiser on at Open Book prior to the Board of Review
5. The Appraiser agrees to hold an Open Book session least one day minimum 2 hours during the year.

6. The Appraiser at his discretion will field check properties in which there appears to be a question concerning the assessed value of the property.
7. The Appraiser shall be responsible for the completion of the Real Estate Assessment Roll.
8. The Appraiser will attend all meetings of the Board of Review to explain and defend under oath in regard to such values. In the event of appeal to the courts, it is agreed that the Appraiser shall be available to furnish testimony in defense of the assessed values.
9. All office supplies, stamps and telephone calls made by the Appraiser shall be paid for by the Appraiser.
10. The Appraiser shall maintain Workmen's Compensation and Public Liability Insurance on his staff.
11. The Appraiser will use Market Drive Software for all assessment purposes.
12. The appraiser will use the Cost, Market, and Income Approach to value all properties where Applicable. Following guidelines set forth by the State of Wisconsin in Assessment Manual and Chapter 70 of the Wisconsin State Statutes.
13. The Appraiser will maintain a phone number for the community to contact the assessor Monday through Friday throughout the year. All phone calls, emails, or faxes will be answered in a quick manner.

ARTICLE II
EXTERIOR REVALUATION 2024

SCOPE OF WORK: The Appraiser shall complete a revaluation of all taxable real estate in the City of Horicon for the 2024 Assessment Roll. The Appraiser and staff agree to perform everything in a complete and professional manner and complete all the work required under this agreement in accordance with Wisconsin State Statutes and Wisconsin Assessment Manual. The Wisconsin State Assessment Manual and Market Drive's computerized program will be utilized in all valuing all properties. This revaluation will be an Exterior Revaluation. The appraiser or staff will visit all taxable properties in the City and do a walk around exterior inspection of every property. If a property owner requests an interior inspection the appraiser will comply. If the Appraiser feels entry is needed to a property, the appraiser will take the necessary steps to attempt to gain entry.

AGREEMENTS-APPRAISER: The Appraiser agrees to perform the following for the City:

1. CONFORMANCE TO THE STATUTES. All work shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and in full compliance with all the rules and regulations officially adopted by the Wisconsin Department of Revenue.
2. PERSONNEL. (a) All personnel of the Appraiser providing services shall be currently certified in compliance with Section 70.055. (b) The Appraiser shall review any complaint relative to the conduct of his employee(s). If the Municipality deems the performance of any of the Appraiser's employees to be unsatisfactory, the Appraiser shall, for good cause, remove such employee(s) from work upon written request from the Municipality, such request stating the reason for removal.
3. ASSESSMENT MANUAL. All assessments shall be made in accordance with the Assessor's Manual as specified in the Wisconsin Statutes Sections 70.32 (1) and 70.34.
4. PREPARATION OF RECORD CARDS. The Appraiser shall use existing record cards for each parcel to be revalued and update all property information digitally. All information will be saved electronically.
5. DATA FOR EVALUATION. The Appraiser will gather and analyze construction and market data necessary to appraise the revalued properties. This data will be noted on the individual property record cards electronically. All data gathered will become the property of the Municipality.

6. DATA COLLECTION. The Appraiser will use existing data on properties to be appraised. Interior or Exterior inspection will be made on all new buildings. Interior inspection of existing buildings will be at the discretion of the Appraiser. Appraiser will accurately measure all improvements that where previous records are inaccurate and prepare a complete outline sketch to scale of the major buildings showing all additions, porches and appendages with dimensions and necessary identifications on the electronic property record cards. All pertinent construction data of improvements will be entered/updated.
7. IMPROVEMENT-VALUATION. (a) The Appraiser shall consider the Cost Approach; replacement costs shall be derived from costs within Volume II of Wisconsin Assessor's Manual. (b) In using the cost approach for agricultural outbuildings, the current replacement cost shall be determined for all sound buildings. Buildings in poor condition having little or no value shall be physically described and listed as having "No Value" or given an appropriate sound physical value. (c) In using the cost approach for mercantile improvements; area and perimeters shall be determined as recommended for use with Marshall & Swifts Pricing Manual. Proper base cost shall be selected as appropriate and adjusted to adequately reflect variations from base building cost. (d) Local modifiers shall be used in determining all current replacement costs. Local modifiers and costs appearing in the Assessor's Manual shall be adjusted when documented by an analysis of current construction costs and market sales data. Records shall be prepared and left with the Municipality to account for any adjustment made. (e) All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence, must be accurately documented by the market and deducted from current replacement costs. (f) In the evaluation of improvements by the Income Approach, adequate records shall be prepared for each improvement so values showing the determination of value, a reconstruction of income and expenses, estimate of remaining economic life, and capitalization rate. Capitalization rates used shall be accurately documented by the market.
8. DETERMINE LAND VALUES. (a) Basic unit values shall be determined for residential and mercantile lands from an analysis of sales, rent leases and other available market data. In the analysis of market data, adequate records shall be prepared showing data collected and unit value determinations. Such records shall be left with the Municipality. Basic unit values for Agricultural lands will be determined by the Department of Revenue. (b) Having determined basic value, the Appraiser shall determine the land value of each parcel to be appraised. Land value computations shall be properly shown for each parcel on the property cards. (c) For residential and mercantile lands maps and schedules shall be prepared indicating unit values used and locations thereof to be left with Municipality. (d) A copy of all charts, schedules, and tables, not previously referred to, including depth factor tables used in the valuation of lands shall be left with the Municipality in electronic form within Market Drive software.

9. FINAL REVIEW. After tentative appraisals have been made for each parcel, the Appraiser will make a final review of all property appraised. This review is to ensure uniformity in the assessments of various properties and to eliminate any errors that may have been made.
10. CHANGE OF VALUE NOTICES. Upon completion of the revaluation, all property owners will be sent notice of change in their assessed values. This notice will indicate their new assessments and all rights to appeal the assessment.
11. INFORMAL HEARINGS. After sending out the Change of Value Notice, the Appraiser will hold informal hearings at the City Hall with interested property owners or their agents concerning their assessed value.
12. ASSESSMENT ROLL. The Appraiser will be responsible for the proper completion of the assessment rolls.
13. BOARD OF REVIEW; SUBSEQUENT APPEARANCE.
The Appraiser will attend all meetings of the Board of Review to explain and defend the assessed values and prepare to testify under oath regarding such values. In the event of an appeal to the Department of Revenue or the courts, it is agreed that the Appraiser will be available to furnish expert testimony in defense of any of the assessed values.
14. INSURANCE. The Appraiser will maintain full insurance coverage to protect and save harmless the Municipality from claims, demands, action and causes of action arising from any act or omission of the Appraiser in execution of work. Appraiser will maintain Workmen's Compensation and Public Liability Insurance on all employees. The Appraiser will carry valuable paper insurance on any records withdrawn from the Municipality as well as the Appraiser records.

ARTICLE III

OBLIGATIONS OF THE MUNICIPALITY: The City will provide the Appraiser at no cost the following.

1. ACCESS TO RECORDS. The City will allow access and make available to the Appraiser municipal records such as previous assessment rolls and records, building permits, assessor's workbook and municipal plats and maps at no costs.

ARTICLE IV

COMPENSATION: The City shall pay to the Appraiser for the performance of this contract the amount of Ninety Thousand Six Hundred (\$90,600). Below are two options on spreading cost out, please circle the one the City prefers.

2024 - \$67,200(Revaluation Year)	2024 - \$30,200
2025 - \$11,500	2025 - \$30,200
2026 - \$11,900	2026 - \$30,200

The method of payment shall be quarterly invoices for services and expenses incurred during the process of this contract. The City shall make payments no later than 30 days after receiving an invoice.

IN WITNESS WHEREOF, the parties hereto have set their hands this _____ day of _____, 2023.

CITY OF HORICON, WISCONSIN

APPROVED BY:

CITY OF HORICON

BY _____ AS OF _____

APPRAISER

Nicholas Mareks

07/11/2023

WITNESS

BY _____ AS OF _____