



# Kim-Talk

The Village of Kimberly Newsletter

## SPECIAL ISSUE

### VILLAGE REVALUATION 2021

#### *Greetings Kimberly Residents:*

In this special issue of KimTalk, you will have the opportunity to learn perhaps more than you ever wanted about property revaluation. We are publishing this issue to help all of us better understand the process and to hopefully put to rest some awful impressions of the way a revaluation impacts taxes.

Learning that the appraiser is coming has historically caused folks to jump to the conclusion that the Village is trying to tax them more. That is simply not true. Our decision to revalue your property is governed by Wisconsin Department of Revenue, and the intent is to simply ensure every property owner pays his or her FAIR share.

Taxation is controlled through spending restraint and levy limits governed by Wisconsin State Statutes. If the budget and associated levy amount adopted does not rise substantially, your tax bills will not either. If your property

has appreciated in value a great deal, then, yes, your tax bill probably will go up based on the fair market and current value of your property. Conversely, if your property has not appreciated much, you may very well see a slight dip in your tax bill.

I do not want to confuse the issue; rather I want you all to feel free to call on the assessor's office or your elected officials if you have questions or concerns. We are all in this together.

So, when Bowmar Appraisal, Inc., the contracted assessor, conducts their exterior review, please be understanding and helpful – they really are not the enemy!

Thanks for your anticipated cooperation in this Village-wide effort, making Kimberly a great place to live, learn, work and play!

Chuck Kuen,  
Village President

### 2021 Revaluation Notice and Schedule

NOTICE IS HEREBY GIVEN that a revaluation of property assessment for the Village of Kimberly of Outagamie County shall occur for the 2021 assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in October of 2021. Please also note that the Assessor has certain statutory authority to enter land as described in Sections 943.13 and 943.15, Wisconsin Statutes.

The ability to enter land is subject to several qualification and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at the public depositories throughout the State of Wisconsin and from the State of Wisconsin Legislative Reference Bureau website ([www.legis.state.wi.us/rsb/stats.html](http://www.legis.state.wi.us/rsb/stats.html)) or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

Assessors will begin visiting properties in April; they will be wearing identification badges.

Task	Date
Fieldwork Begins (Property Visits)	April 2021
Fieldwork Completion	August 2021
Assessment Notices Mailed to All Property Owners	October 2021
Open Book & Board of Review	Fall 2021
New Assessment Appearing on Tax Bill	December 2021

## *From the Desk of the Administrator:*

Within the coming months, all real and personal property within the Village of Kimberly will be revalued with the assistance of Bowmar Appraisal, Inc. The Village of Kimberly's assessment ratio is not in compliance with State Statutes, requiring a revaluation to be performed. The law requires each municipality be within 10% of the Market Value once every 5 years. The Village's assessment ratio was 94% in 2018, 89% in 2019 and 87% in 2020.

The revaluation will be conducted in accordance with the standards development by the Wisconsin Department of Revenue (DOR). The revaluation program has but one aim: to equalize the tax base for all real and personal property on the basis of fair market value as of January 1, 2021. The aim is not to raise your tax bill but rather to be sure each property owner pays his/her fair share using the facts obtained during the revaluation.

All property owners and tenants are urged to cooperate with the authorized field appraisers. The field work is a full exterior revaluation. This means the assessor will review recent sales, existing property records and view each exterior of the property to calculate the assessments. In most cases, an appraiser will not need to view the interior of your home. If they do need to view the interior, you will receive a letter.

This newsletter is designed to answer some of the questions you may have prior to and during the revaluation process. You, as a taxpayer, are entitled to know the facts about revaluation and how it is expected to affect you or your tenants.

The following list of questions are the most common raised during a revaluation and they help to explain the process, its necessity and the result of a community wide revaluation. For further information and helpful illustrations, presentations and schedules, please visit [www.vokimberly.org/information/property-assessment-info/](http://www.vokimberly.org/information/property-assessment-info/). This page will be updated as needed throughout the 2021 revaluation process.

Danielle Block  
Village Administrator

## Common Questions Regarding Revaluations

### **Q1. What does revaluation really mean?**

A1. It means that the Village of Kimberly will make a present day, full market assessment of your property. In other words, if your property would sell for \$100,000 at the present time, this amount would approximate your new assessment.

### **Q2. Why is this revaluation necessary?**

A2. State Statutes require municipalities to be within 10% of full market value at least once within a five-year period. The Village has been outside that range for 2 years. The assessment ratio in 2020 was 87%. A revaluation is done to bring assessments closer to 100% of full market value. The last time there was a village-wide revaluation was in 2008.

### **Q3. Will this revaluation automatically increase my taxes?**

A3. Not necessarily. Only the property owners who are not presently paying their fair share of the tax burden will pay more taxes. Property owners paying more than their full share of taxes at this time will pay less.

### **Q4. Do all assessments change at the same rate?**

A4. No. Several factors can affect the rate of change such as location, style of property, age, condition, etc.

### **Q5. If the new assessments are made at full value, won't this raise taxes?**

A5. No, this will not raise the total amount of taxes levied on property in the Village of Kimberly. With the total of all the assessments in the Village of Kimberly increasing, the tax rate will be reduced by the same percentage to generate the same tax dollars.

### **Q6. What process is being used to arrive at a fair assessment?**

A6. The revaluation program is based on the sales approach. The value of properties in the community are compared to actual sale prices supplied to the Village of Kimberly by the Wisconsin Department of Revenue. These are actual property sales, and they are then compared to the assessed value of like properties using a computer model.

### **Q7. What information does the assessor use to determine assessments?**

A7. Assessors consider information from many sources to determine your assessment including:

- Comparable property sales, including recent arm's-length sale(s) of comparable properties;
- Current construction costs;
- Improvements to property;
- Location;
- Depreciation;
- Legal restrictions (ie. zoning ordinances);
- General economic changes in the community.

**Q8. Will my home or apartment be inspected?**

A8. This is a full exterior revaluation. This means the Assessor will review recent sales, existing property records and view each property exterior to calculate assessments. An appraiser will not need to view the interior of your home in most cases. If they do need to view the interior, you will receive a letter from Bowmar Appraisal, Inc.

**Q9. How will I know if an appraiser was at my house?**

A9. The appraiser will leave a door tag indicating they were there and whether or not they have any additional questions for the property owner.

**Q10. Will the person that comes to my door be able to tell me what my assessment will be?**

A10. No, the field representative gathers data only. The actual assessment will be calculated at a later date.

**Q11. Can I refuse to let the appraiser enter my home?**

A11. Yes, you may refuse information and entry to your home or business.

**Q12. Will I have the right to appeal this assessment if I refuse entry in my home or on my property?**

A12. Yes and No, if you refuse entry to your home you still have the right to appeal. State law allows a property owner to refuse entry into the home and does not prohibit the owner from objecting to their assessment under Section 70.05 (4m) State Statutes. If you refuse entry on your property for an exterior view, after written request from assessor, you are not allowed to appeal under Section 70.47 (7)(aa) State Statutes.

**Q13. How soon after the field inspection will I know what my new assessment will be?**

A13. Each property owner will be mailed a notice of their property's assessment, called the Notice of Assessment. The notice will list your current property value and your new property value. The Notice of Assessment will be sent as soon as the figures are available.

**Q14. Will I have a chance to discuss this new assessment with someone if I feel that it is too high?**

A14. Yes, on the same notice you receive informing you of your new assessment, a date and time will be indicated when you will be able to appear at an informal hearing (Open Book) to discuss whatever questions you may have regarding your property. We highly recommend that you attend this Open Book hearing to discuss your new assessment. The appraisers will show you information used to calculate your assessment. You, in turn, can share information with them that they may use to make an adjustment.

**Q15. At the Open Book, will I be able to discuss my property with someone in private?**

A15. Yes, all conferences will be in private.

**Q16. Will I be able to compare my property with similar types?**

A16. Yes, we encourage this comparison. It is one of the basic criteria used to arrive at a fair assessment. The assessment roll of the Village is always open for inspection.

**Q17. What if, after Open Book, I am still dissatisfied with my assessment?**

A17. The formal Board of Review will be held shortly after these conferences. After filing a written petition of objection with the Municipal Clerk at least 48 hours in advance of the Board of Review, you can appear before the Board of Review. In addition, you must complete the Objection to Real Property Assessment and file it with the Municipal Clerk prior to or within the first two hours of the Board of Review's first scheduled hearing. At the Board of Review you will give testimony and have the Board decide whether or not your assessment is fair.

**Q18. What if I am still not satisfied?**

A18. You can then appeal the decision to the Circuit Court.

**Q19. When will we be billed on the basis of the new assessment?**

A19. The tax bill you receive in December 2021 will be based on the new assessment.

**Q20. What will happen if I decide to build a new home while the reassessment is in process?**

A20. Nothing out of the ordinary will happen as your new home will be appraised as of January 1, 2021. If the new home is started after January 1, 2021, it will not be assessed until January 1, 2022. If it is partially complete on January 1, 2021, it will receive a partial assessment as of that date.

**Q21. What if I wish to obtain additional information regarding the revaluation?**

A21. Every effort will be made during this revaluation to fully acquaint you with its workings. The success of the revaluation will depend greatly on your complete understanding of why it is being done. Should you desire further information or would like any of the foregoing questions explained in more detail, the Village Assessor will be available to discuss. The Village encourages you to download a copy of the Wisconsin Department of Revenue: Guide for Property Owners: <https://www.revenue.wi.gov/DOR%20Publications/pb060.pdf> and review the information available at the Village of Kimberly Property Assessment Information webpage: <https://www.vokimberly.org/information/property-assessment-info/>.



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# Village Offices & Departments

**Kimberly Municipal Complex**  
Village Administrator *Danielle Block*

515 W. Kimberly Avenue  
dblock@vokimberly.org

**788-7500**

**Village Contracted Assessor**  
**Bowmar Appraisal Inc.**  
**(920) 733-5369**

Email: bowmar@sbcglobal.net  
Website: www.bowmarappraisal.com

**Village Board Meetings**  
**Committee of the Whole Meetings**  
Village President  
Village Trustees:

1st & 3rd Monday Nights 6:00 PM  
2nd & 4th Monday Nights 6:00 PM  
Chuck Kuen  
Dave Hietpas  
Mike Hruzek

Lee Hammen  
Marcia Trentlage

Council Chambers  
Council Chambers  
Peggy Weber  
Tom Gaffney

**website: [www.vokimberly.org](http://www.vokimberly.org)**

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