



CITY OF KAUKAUNA

REVALUATION AND ASSESSOR CONTRACT FOR 2020, 2021, and 2022

THIS AGREEMENT by and between BOWMAR APPRAISAL INC., hereinafter called the "Appraiser," and the CITY OF KAUKAUNA, OUTAGAMIE and CALUMET COUNTY, WISCONSIN hereinafter called the "Municipality".

WITNESSTH: The Appraiser and Municipality for the consideration stated herein agree as follows:

ARTICLE I

SCOPE OF WORK: The Appraiser shall act as the assessor for the years 2020 through 2022 and shall complete a revaluation of all taxable real estate and personal property in the Municipality for the 2021 assessment roll. The Appraiser agrees to complete the work in a professional manner required under this agreement in accordance with Wisconsin State Statutes and the Wisconsin Property Assessment Manual. The Appraiser will complete the work and follow guidelines laid out in the Request for Proposal by the City of Kaukauna attached to this contract.

ARTICLE II

COMPENSATION: The Municipality shall pay to the Appraiser for the performance of this contract the following compensation:

SECTION I

For the revaluation of all taxable real estate and personal property for 2021, the Appraiser shall be paid the base compensation of ONE HUNDRED SIXTY-TWO THOUSAND DOLLARS **(\$162,000)**. The revaluation work will start in October of 2019. For the completion of assessment maintenance in 2020, the Appraiser shall be paid THIRTY-FIVE THOUSAND FIVE HUNDRED DOLLARS **(\$35,500)** and in 2022, THIRTY FIVE THOUSAND FIVE HUNDRED DOLLARS **(\$35,500)**. A total of TWO HUNDRED THIRTY-THREE THOUSAND DOLLARS **(\$233,000)**, will be payable over the contract as follows:

2019: \$23,000
2020: \$70,000
2021: \$100,000
2022: \$40,000

ARTICLE III

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

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. Personnel will be certified by the State of Wisconsin as Assessor II level.
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. 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.
5. DATA COLLECTION. The Appraiser will physically inspect the exterior of every building to be appraised for the Revaluation. The Appraiser, at his discretion, will attempt to make an interior inspection of any building in which the existing data appears to be inaccurate or is requested to view the interior. The Appraiser will accurately measure all improvements 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 property record cards. All pertinent construction data of improvements will be entered on the appropriate property card. The date of inspection of all major buildings will be indicated on the record cards. If the Appraiser is refused by the owner or occupant to inspect the property, the Appraiser will immediately leave the property. At that point the Appraiser will list and value the improvements according to the best information he or she can practically obtain. Documentation will be noted on each electronic appraisal record card as to dates of inspection and attempts to contact owner to arrange inspection.

6. YEARLY MAINTENANCE WORK 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. All changes in building footprints due to building permits will have their existing digital sketches updated. The Appraiser will continue to use "Market Drive" software and update it yearly for name, address and legal descriptions. On all properties in which ownership splits have occurred and for annexations, new property record cards will be made up. The Appraiser shall send out self-reporting Personal Property Forms to all personal property accounts in the Municipality and analyze all returns. Doorage assessments will be made on any personal property account whom has not sent in his return.

7. IMPROVEMENT-VALUATION. (a) The Appraiser shall consider the Cost Approach, Market Approach, and Income Cost, replacement costs shall be derived from cost within Volume I and III 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, proper base cost shall be selected as appropriated 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 cost 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.
9. FINAL FIELD 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. ASSESSMENTS NOTICES. Upon completion of the revaluation or maintenance work, all property owners will be sent a notice of change in their assessed values. This notice will indicate their new assessments and rights to appeal.
11. INFORMAL HEARINGS. After sending out the Assessment Notices, the Appraiser will hold informal hearings at the City Hall each year with interested property owners or their agents concerning their assessed value. All questions will be answered by the Appraiser.
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 prepared to testify under oath in regard to 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 the Municipality from claims, demands, action and causes of action, arising from any act or omission of the Appraiser in execution of work. He 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. The Appraiser will also have Performance bond as the City requested in place during the revaluation portion of the contract.

15. **HOURS AT CITY HALL.** The Appraiser agrees to hold office hours every Monday from 8:00AM to Noon at City Hall. If the day falls on a holiday the Appraiser will be present at the next non holiday day. These hours will remain in effect unless agreed upon by the City and Appraiser.

16. **GUIDELINES.** Attached is the Municipality's Request for Proposal. The Appraiser agrees to complete the work stated in the proposal that is not stated above to the standards the Municipality sets forth.

ARTICLE IV

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

1. **ACCESS TO RECORDS.** The Municipality 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.

2. Provide a space to hold weekly hours, open book, and board of review.

3. Work with the Appraiser in informing the community of the revaluation taking place

ARTICLE V

METHOD AND TERMS OF PAYMENT. Payment for services rendered under this contract will be based on monthly statements reflecting the percentage of work completed by the Appraiser. The Municipality will make these payments no later than 30 days after receiving a monthly invoice.

IN WITNESS WHEREOF, the parties hereto have set their hands this

_____ Day of _____, 2019.

APPROVED BY:

CITY OF KAUKAUNA

BY _____ AS OF _____

APPRAISER

BY _____ AS OF _____

WITNESS

BY _____ AS OF _____