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To: Property Owners of the Town of Scott

Re: Revaluation Notice

The town is working to complete a revaluation for the 2026 assessment year. This process will affect all properties in the town. Our goal is to conduct an accurate and transparent revaluation. We greatly appreciate your cooperation in the revaluation process and ask that you please direct any additional questions to the Assessor's Office. *Please refer to Wisconsin Statutes 943.13 and 943.15 for the authority of an assessor to enter land.*

Below is a list of Frequently Asked Questions that should help answer many of the questions you may have.

1. **What is a revaluation?**
   A revaluation is a process by which the assessors go through each property record in the town and give it a new value (they "revalue" each property). There are different types of revaluations, but the goal of all revaluations is the same: produce a more accurate and equitable value than was in place previously on a given property. This means that assessments should reflect market sale prices and properties with comparable amenities should be assessed similarly.

   For example, if the assessed value on a property is $400,000, we would expect the property to sell for about $400,000. In other words, the assessed value is supposed to be 100% of market value. Foreclosure sales, sales between related parties and any other sale that is concluded under duress are not considered reflective of market value.

   To be at 100% for every property annually is an ideal situation and not entirely realistic. The Wisconsin Department of Revenue (DOR) recognizes that and allows a cushion of +/- 10% (i.e., between 90% - 110% of estimated market value) to remain in compliance with the law. This allows for both market fluctuations and the human element of a sale.

   From our previous example, if a home sells for $400,000, that means the assessed value should be between $360,000-$440,000.

2. **Why is the town undergoing this revaluation process?**
   Wisconsin Statute 70.05(5)(b) requires each municipality to assess all major classes of property to within 10% of full market value at least once in every 5-year period. The last revaluation for the residential tax class in the Town of Scott was in 2007. Due to drastic increases in the real estate market, we were expected to be out of compliance for 2026. We are performing this revaluation to remain in compliance with these Wisconsin Department of Revenue standards.

3. **Who is performing the revaluation?**
   The revaluation will be performed by Forward Appraisal LLC, a professionally licensed appraisal company. The Town's contracted assessor, Sally Brunner, will be assisting with property reviews and other non-revaluation work.

4. **How does the revaluation work?**
   There are different types of revaluations that can be undertaken: market interim update, drive-by revaluation, exterior revaluation, and full revaluation. In this case, the town will be undergoing a market interim update.

   The Assessor's Office will be going through each property's record card to confirm that information we have on file is accurate via electronic and remote means (e.g., satellite/GIS imagery, Google Maps, etc.). Then we will perform sales studies, neighborhood studies, income/expense studies (for income-producing properties), and other necessary studies to assist in creating new models. Using these models, we will adjust valuation models as necessary to better reflect market conditions.

5. **How are Town taxes calculated?**
   Tax rates are built using two numbers: total Town valuation and total budget. The tax rate then gets applied to each individual property's valuation to determine what amount of taxes each property is responsible for. Given that the budget is put in place after the values are set, there is no way to determine exact tax rates or amounts during the revaluation.

   Please note *that the Assessor's Office is strictly tasked with attaining accuracy in valuation. This is true both of revaluation years and non-revaluation ("maintenance") years. Technically, taxes and budget are outside the scope of the Assessor's Office. Please also understand that the total tax rate includes other taxing entities such as Schools, Technical College, and County.*

6. **Do I personally need to do anything for my property to get revalued?** (OR) **Does this mean somebody needs to go through my house?**
   Most of the work will be done in office and through select field reviews. Some reasons we might attempt a field review would be inspections for new permits, sales, and rechecks for work from prior years. Remember, the goal of any review is to achieve the most accurate and updated data possible.

   If you want someone to go through your home, for whatever reason, the Assessor's office will accommodate your wishes.

7. **I just put up a new garage (or updated my kitchen, or tore down a shed, etc.) Do the assessors know that?**
   It never hurts to bring any changes to the attention of the Assessor's Office. If the changes were done without permits, then that's information that the Assessor's Office might not have. Any changes that would have been completed with a permit will be inspected independently of the revaluation process.

8. **When will notices of new assessments be mailed?**
   Notices of changed assessment will be mailed to property owners after values are reviewed in late summer or early fall.

9. **Where can I see my property information?**
   All property data is available via the online portal www.assessordata.org—make sure to click the "View Full Report" button. We encourage property owners to look at and verify their property information and bring to our attention any discrepancies they find.

10. **What is "Open Book"**
    Open Book is a set period of time for property owners to contact our office with questions regarding their new values. After notices are mailed, property owners with questions are encouraged to contact our office via phone or email. If a property owner wishes to meet with an appraiser in person, an appointment will be set up to discuss their property.

11. **What if I still disagree with my value after my Open Book appointment?**
    A property owner who still disagrees with the assessed value has the right to appear before the Board of Review. This board acts like a court by taking oral testimony from the property owner and the Assessor's office. The board then makes decisions based upon the evidence presented. The Assessor's value is presumed correct unless compelling contrary evidence is presented. Information on board of review and how to object to your valuation will be referenced on each notice of assessment and is available on the Department of Revenue's website.

12. **What information can I use to contest my value if I disagree with it?**
    The best indicator of market value is a recent sale of the subject property. This would be a sale on the open market between a willing buyer and seller under no duress to sell or any compulsion to buy. Additional relevant information may include a recent market value appraisal and construction costs if recently built.

13. **What information cannot be used to contest my value if I disagree with it?**
    Concerns specific to the taxes, rather than the assessed value, will not be reviewed. Our job is to determine an assessed value that closely represents market value. We do not determine, set, or collect taxes. Assessed values in other communities will not be considered as they do not represent the market value within the town.

14. **Who can I contact with further questions?**
    You can call, email, or mail the Assessor's Office. The Assessor's Office is open by appointment only. We prefer to meet at a property for inspection. We typically try to respond to all inquiries within 48 hours. Questions about the assessment process and the revaluation should be directed to reval@townofscottbrownwi.gov. Questions regarding taxes should be directed to clerk@townofscottbrownwi.gov.

Thank you,

Sally Brunner
Assessor's Office
Town of Scott

and

Scott Alvey and Nichole Tesch
Forward Appraisal, LLC