

2022 City of Lodi Revaluation in Process

Pursuant to 2009 Wisconsin Act 68 (Effective 11-25-2009):

NOTICE OF ANNUAL PROPERTY VALUATION 2022

AUTHORITY OF LODI CITY ASSESSOR AND CITY ASSESSOR STAFF AND AGENTS TO ENTER UPON PROPERTY

2022 Revaluation Property Inspection and Valuation Process

The City of Lodi is conducting its revaluation property inspections and valuation procedures for the 2022 assessment roll. As part of that effort, we will be conducting exterior and interior inspections on all properties throughout the City of Lodi beginning February 1, 2022 until such time that we have completed the 2022 assessment roll (estimated to be completed by mid-summer 2022). In accord with Wis. Stats., **SS943.13** and **943.15**, the Assessor and members of an Assessor's staff may enter land of another (other than a building, agricultural land or pasture or livestock confinement area) or construction sites without trespassing if the following apply:

- The assessor or assessor's staff enters the land in order to make an assessment on behalf of the state or a political subdivision.
- The assessor or assessor's staff enters the land on a weekday during daylight hours, or at another time as agreed upon with the land owner.
- The assessor or assessor's staff spends no more than one hour on the land.
- The assessor or assessor's staff does not open doors, enter through open doors, or look into windows of structures on the land.
- The assessor or assessor's staff leaves in a prominent place on the principal building on the land, or on the land if there is not a principal building, a notice informing the owner or occupant that the assessor or assessor's staff entered the land and giving information on how to contact the assessor.
- The assessor or assessor's staff has not personally received a notice from the owner or occupant, either orally or in writing, not to enter or remain on the premises.

An owner has the right to deny either orally or in writing the assessor or assessor's staff access to the property. Should that occur, **Wis. Stat. SS 70.05(4m)** requires that "Each taxation district assessor shall create and maintain a database identifying all such property owners in the taxation district."

Wisconsin Statute Section 70.32 outlines the value of real property shall be based on "actual view." To ensure receiving a complete and accurate valuation, it benefits the homeowner to provide interior viewing access of their residence. If an assessor is not allowed access to view a property, property value is based on "the best information that the assessor can practicably obtain..." For the purposes of valuation, if access is denied, the assessor must estimate the property value using the information they have available to them. However, if facts exist that make an interior view necessary to complete an accurate valuation, per **Wisconsin Statute**

Section 66.0119, the assessor may seek a Special Inspection Warrant to view the interior of the home.

Wisconsin Statute Section 70.05(4n) requires the following notice:

You have the right to refuse entry into your residence pursuant to section 70.05(4m) of the Wisconsin Statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to Wisconsin Statute Section 70.05(4m), you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to Wisconsin Statute Section 70.47(7).

The City of Lodi has contracted with Milde Appraisal Service LLC to implement the City's 2022 revaluation. A citywide residential and commercial revaluation was last completed in 2012 and an interim market update was performed in 2018. Below are frequently asked questions to assist you in understanding the revaluation process. Should you have any questions or concerns, please contact the Assessor's Office at 608-519-3422.

Revaluation FAQs

How will the revaluation affect my property?

Each property owner will be mailed a notice of their property's assessment. The notice will list what your property was previously valued at and what the new value is proposed to be. These notices are anticipated to be mailed in either June or July of 2022.

Why does the City have to do this?

Revaluations are used to equalize the tax base for all real and personal property based on fair market value. Having all properties assessed at their current market value ensures each property owner pays their fair share.

Will my taxes increase?

Not necessarily. Tax rates are determined by the spending choices of the officials of several taxing jurisdictions. Although you pay your property tax bill to the City of Lodi, funds from that payment are allocated to Columbia County, Lodi School District, Madison Area Technical College and the City of Lodi. Once the jurisdictions decide how much funding needs to be obtained through taxes, each property owner's tax bill is developed using the assessed value of the property as the guide.

The economy has been performing very well in the last few years and homes are selling quickly. Does the current market mean that my property will be worth more than it was in 2018, when the City did an interim market update?

An increase is likely for many properties. Although the selling prices in most neighborhoods are higher than they were during the 2018 interim market update, each neighborhood has experienced different market changes. Some neighborhoods will see higher increases than others.

How do I appeal my assessment?

If you feel your assessment is unfair, the first step is to discuss it with your municipal assessor during the Open Book period. Open Book is when proposed assessments are first printed and made available for citizen review. During Open Book, assessment staff is available to meet with property owners to answer questions and exchange information to detect any errors or omissions in property data, which may or may not result in an assessment change. The details for scheduling an Open Book appointment will be on the front of your Notice of Assessment Change.

What should I bring to Open Book?

Prior to scheduling an Open Book appointment, you should attempt to determine if your assessment is a reasonable estimate of the fair market value of your property by reviewing it using the following types of information:

1. Best - you purchased your property through an Arm's Length sale in 2021.
2. Second Best - 2021 Arm's Length sales of reasonably comparable properties. Comparable properties are those that are similar to yours in location, style, age, size, and other features. Value adjustments must be made for major property differences.
3. Third Best - building plans and construction costs, income and expense information for rental property, listing prices, recent loan appraisals based on Arm's Length sales (not distressed sales), and insurance estimates. Value adjustments must be made for major property differences.

If you determine your assessment might not be a reasonable estimate of your property's January 1, 2022 fair market value, you should consider participating in the Open Book process. Please note that Open Book is not a negotiating session on property taxes or property tax relief. They are reviews of the estimated fair market value of property. If you participate, you must state your opinion of what the specific estimate of the fair market value of your property is and provide supporting evidence. Such evidence includes:

1. Copies of information outlined in Items 1, 2 and 3 above.
2. Copies of photographs of *major adverse property conditions, damage or deferred maintenance*.
3. Copies of estimates of the *cost to repair any such conditions*.
4. For commercial and rental properties, copies of *detailed income and operating expenses*.

Please note, any information you submit will not be returned, so please come prepared with copies.

How do I appeal if I still do not agree with the results of my Open Book meeting?

Most property owners can resolve questions and concerns at an Open Book meeting; however, if you still wish to appeal your assessment, the next step is to attend the Board of Review hearing. The Board of Review operates like a court. Its function is not to determine the value of property, but to decide the validity of facts presented orally before them. You or your representative may

testify concerning your assessment objection. You must prove that your property is inequitably assessed when compared to the general level of assessment within your tax district. There is a formal application process and specific deadlines for appealing to the Board of Review, which is done through the City Clerk's office. You will need to file a written or oral intent to object with the municipal clerk at least 48 hours before the start of Board of Review. In addition, you must also complete the Wisconsin Department of Revenue's form **PA-115A, Objection to Real Property Assessment** and file it with the City Clerk's office prior to or within the first two hours of the Board of Review's first scheduled hearing. The Clerk's telephone number is 608-592-0713. The Board of Review hearing date will also be on your Notice of Assessment Change.

Note: Not receiving a Notice of Assessment Change or attending an Open Book meeting does not prevent you from appealing your assessment to the Board of Review. If you desire to appeal your assessment in any year, your appearance at that year's Board of Review hearing is extremely important. Most subsequent appeals require that you first attend the Board of Review. Therefore, always verify your assessment annually prior to the Board of Review. The entire appeal process is fully explained in the Wisconsin Department of Revenue's "**Property Assessment Appeal Guide for Wisconsin Real Property Owners.**" Additional Property Tax information may be found on the **Department of Revenue Website**. If you would like to request a physical copy of this or any other property tax guide, you may mail a request to:

Wisconsin Department of Revenue, Bureau of Assessment Practices
Box 8971
Madison, WI 53708-8971