

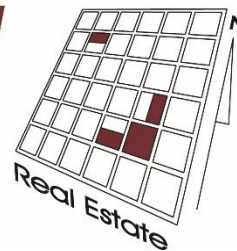
# CONTRACT FOR MAINTENANCE ASSESSMENT SERVICES

Prepared for the  
**Village of Williams Bay**  
Walworth County

By

***Associated Appraisal  
Consultants, Inc.***

Appleton ■ Hurley ■ Lake Geneva



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## CONTRACT FOR MAINTENANCE ASSESSMENT SERVICES

This Contract is by and between the **Village of Williams Bay, Walworth County, State of Wisconsin**, a municipal corporation (hereafter referred to as “Municipality”) and **Associated Appraisal Consultants, Inc.**, with its principal office at W6237 Neubert Road, Appleton, WI 54913 (hereafter referred to as “Assessor”).

*IN CONSIDERATION of the mutual promises contained herein, the parties hereto do agree as follows:*

**I. SCOPE OF SERVICES.** All services rendered shall be completed in full accordance and compliance with Wisconsin Statutes, the *Wisconsin Property Assessment Manual* and all rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue as of the date of this Contract.

**INSPECTIONS.** The following inspection cycle is to be completed by the Assessor annually:

- 1) New construction, annexed properties, and properties with a change in exemption status shall be physically inspected, and the property record card prepared or updated as needed.
- 2) Properties affected by building removal, fire, significant remodeling (those requiring a building permit), or other major condition changes shall be physically inspected.
- 3) Improved properties under construction over the term of the contract years shall be re-inspected.
- 4) All sales properties, legal description changes, and zoning changes shall be reviewed and inspected if deemed necessary to ensure an accurate and fair assessment.
- 5) Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll, shall be physically inspected during the current assessment cycle.
- 6) A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural forestland and undeveloped land.

**A. PARCEL IDENTIFICATION.** The legal description and size of each land parcel shall be contained in the existing property records. The drawings and measurements of each primary improvement shall be contained in the existing property records. For all new records, the Assessor shall provide digital drawings and digital photographs of each primary improvement. In the event of a discrepancy found in existing records, the Assessor shall investigate and correct the record.

**B. PREPARATION OF RECORDS.** Appropriate records shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. All information relating to the improvements shall be obtained and shown as provided on the respective forms. The Assessor shall supply to the Municipality a complete set of property records in a computer readable format compatible with the Municipality’s computer system and update records within fourteen (14) days of final adjournment of the Board of Review. Records shall be updated prior to open book and again to reflect any changes made at Board of Review.

C. **APPROACH TO VALUE.** Assessor shall assess all taxable real estate according to market value, as established by professionally acceptable appraisal practices, except where otherwise provided by law. Assessor shall consider the sales comparison approach, the cost approach and the income approach in the valuation of all property.

- 1) **Sales Comparison Approach.** Assessor will collect, compile and analyze all available sales data for the Municipality in order to become familiar with the prevailing market conditions and activity. A detailed analysis of sales data will be prepared, including pictures of recent residential and agricultural sales. Vacant land sales will also be compiled and analyzed. In valuing property by the sales comparison approach, subject properties will be appraised through a detailed comparison to similar properties that have recently sold, making careful consideration of similarities and differences between the subject and comparable sale properties.
- 2) **Cost Approach.** The cost approach to value will be considered for all taxable improved property. Replacement costs for residential and agricultural improvements will be calculated per Volume II of the *Wisconsin Property Assessment Manual* or similar cost manual. Replacement costs for commercial improvements will be calculated using Marshall & Swift valuation service or similar cost manual. All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence will be accurately documented and deducted from current replacement costs.
- 3) **Income Approach.** Consideration of the income approach to value will be made when the income or potential income generated by the real estate is deemed likely to affect the property's resale value. Data to be analyzed will include economic rents, typical vacancy rates and typical operation expense ratios. In the valuation of property by the income approach, adequate records will be prepared, showing a reconstruction of income and expenses, as well as all calculations used to arrive at market value, including formulas and capitalization rates as appropriate to the type of property being appraised.

D. **OPEN BOOK CONFERENCE.** Upon completion of the Assessor's review of assessments and prior to completion of the assessment roll, the Assessor shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values. The Assessor shall mail a notice of assessment for each taxable parcel of property whose assessed value has changed from the previous year. The notice form used shall be that prescribed by the Department of Revenue, and include the time and place the open book conference(s) will be held. Mailing shall not be less than fifteen days prior to the first day of the conference for the convenience of property owners. The Assessor shall take the phone calls to schedule appointments for the open book conference as needed. The assessor shall be present at the open book conference for a time sufficient to meet with the property owners or their agents and shall be present at least two (2) hours or as needed. Assessor shall provide the necessary staff to handle the projected attendance.

E. **COMPLETION OF ASSESSMENT ROLL AND REPORTS.** The Assessor shall be responsible for the proper completion of the assessment roll in accordance with current statutes and the *Wisconsin Property Assessment Manual*. The Assessor shall provide final assessment figures for each property to the Municipality, and the roll shall be totaled to exact balance. Assessor shall prepare and submit all reports required of the Assessor by the Wisconsin Department of Revenue; postage and mailing services are at the Assessor's expense.

F. **BOARD OF REVIEW ATTENDANCE.** Assessor shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath regarding the values determined. In the event of appeal to the Wisconsin Department of Revenue, Assessor shall be available upon request of Municipality to furnish testimony in defense of the values determined for up to eight employee hours per parcel. Testimony in excess of eight employee hours will require an addendum to this Contract. Assessor shall arrange and provide the Personal Property and Real Estate Assessment Roll for viewing by the public as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under Wis. Stat. § 70.09(3)(c). Any outside counsel services requested by the Assessor shall be provided and paid for by the Municipality as agreed upon by both parties.

G. **PERSONAL PROPERTY ASSESSMENTS.** The Assessor shall prepare and distribute annual personal property statements to all businesses; postage and mailing services are at the Assessor's expense. Each year the Assessor will review statements and follow up with un-filed or incorrect statements. The Assessor shall determine the appropriate assessment. The Assessor shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class.

H. **PUBLIC REQUESTS.** The Assessor shall timely respond to all open records requests received by the Assessor. In so doing, the Assessor shall comply with the confidentiality provisions of the Wisconsin Statutes, including sec. 70.35(3) Wis. Stats., regarding the personal property return, sec. 70.47(7)(af), Wis. Stats. regarding income and expense information provided to the assessor and board of review; and sec. 77.265, Wis. Stats., regarding the real estate transfer return.

I. **AVAILABILITY.** The Assessor shall maintain telephone service to receive calls from the Municipality or property owners five days a week from 8:00 a.m. to 4:30 p.m. excluding holidays and Assessor time off. Internet and voicemail communication are available twenty-four hours per day. The Assessor shall timely respond to all telephone inquiries within four business days or sooner. The Assessor shall copy the municipal clerk on those issues that have been raised to the clerk or board and subsequently passed on to the Assessor. Assessor shall be available to attend Village meetings at the request of the Municipality for up to two (2) hours annually not including annual assessment required meetings. Any additional meetings the Assessor shall be asked to attend beyond two (2) hours shall be compensated at the customary rates charged by the Assessor. The Municipality and the Assessor shall discuss the cost prior to attendance.

J. **MUNICIPAL RECORDS.** The Municipality shall allow access and make available to the Assessor municipal records such as, but not limited to, previous assessment rolls and records, sewer and water layouts, permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the Municipality at no cost.

K. **MAPS.** Municipality shall provide at no cost to Assessor any plat maps, zoning maps, cadastral maps, or other maps currently in the possession of the Municipality. If such maps necessary for our work are not in the possession of the Municipality, Assessor shall obtain them from the County surveyor, Register of Deeds, or other sources at the Municipality's expense.

## II. GENERAL REQUIREMENTS

A. **OATH OF OFFICE.** As Assessor is a corporation, the person designated as responsible for the assessment shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to Section 19.01, Wis. Stats. and be filed with the Municipal Clerk prior to commencing duties. Assessor shall assume the appointed office of Village Assessor as per

Wisconsin Statutes secs. 61.19 and 70.05(1) for the duration of this Contract and shall perform all statutory duties appertaining to such office. The Assessor shall be considered a public officer and afforded the protection from civil liability under sec. 895.46(1), Wis. Stats. for carrying out duties while acting within the scope of the Assessor's employment as an officer of the Municipality. As such, and except for those claims and liabilities based upon intentional acts of Assessor, Municipality shall hold harmless Assessor from all claims and liabilities relating to the assessment or taxation of property, including but not limited to claims made under Wisconsin Statutes secs. 74.35, 74.37 and circuit court claims, unless otherwise specified in this Contract.

**B. QUALIFICATIONS AND CONDUCT OF PERSONNEL.** The Assessor shall provide at its own expense any personnel necessary and shall comply with the following:

- 1) All personnel providing services shall be currently certified in compliance with Sec. 70.05 and 73.09, Wis. Stats. and the administrative rules prescribed by the Wisconsin Department of Revenue.
- 2) Assessor's field representatives shall carry photo identification cards.
- 3) All employees, agents, or representatives of the Assessor shall conduct themselves in a safe, sober, and courteous manner while performing services within the Municipality.
- 4) The Assessor shall review any complaint relative to the conduct of the Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees unsatisfactory, the Assessor shall, for good cause, remove such employees from work upon written request by Municipality, such request stating reasons for removal.

**C. INSURANCE AND INDEMNITY.** The Assessor agrees as follows:

- 1) The Assessor shall obtain and maintain during the term of this Contract full coverage insurance to protect and hold harmless the Municipality which insurance is to include:

(a) Workers Compensation State of Wisconsin requirements

(b) General Liability

General Aggregate	\$ 2,000,000
Products/Completed Operations	\$ 1,000,000
Each Occurrence	\$ 1,000,000
Personal & Advertising	\$ 1,000,000
Fire Damage	\$ 100,000
Medical Expense	\$ 10,000

(c) Comprehensive Auto Liability

Combined Single Limit	\$ 1,000,000
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- 2) The Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. The Assessor shall timely pay all insurance premiums.

- 3) Liability for bodily injury, disability, and/or death of employees or any person or for damage to property caused in any way, directly or indirectly, by the operations of the Assessor within the Municipality shall be assumed by that Assessor.

**D. OWNERSHIP OF RECORD.** All records prepared or maintained in connection with assessments in the Municipality shall at all times be and remain the sole property of the Municipality, including (a) all records prepared in connection with assessments in the Municipality including, but not limited to property records, personal property forms, maps, and any other schedules or forms, (b) all records and materials obtained from the municipality and not previously returned to include maps, and Assessor's records, and (c) materials specifically obtained and/or used for performance of assessment work for the Municipality, to include aerial photos, maps, depth factor tables, copies of leases, correspondence with property owners, sales data, copies of real estate transfer returns, and operating statements of income property, and (d) if the record system is computerized, at a minimum, provide that the software be able to create an exportable text file of data (e) if the Municipality requires a conversion of the electronic assessment records to a neutral file format, such as but not limited to a text file format or a tab delimited format, the Municipality shall pay the actual cost of such conversion.

### **III. TERM AND TERMINATION**

A. **TERM.** The term of this Contract is for the **2021, 2022 and 2023** assessment year(s). The Assessor shall have completed all work under this agreement on or before the fourth Monday in April or 45 days thereafter, excluding appearances beyond the Board of Review. The date of completion may be extended, if necessary, under the terms of this Contract and by mutual consent.

B. **TERMINATION.** Either party may terminate this Contract only with cause, cause being defined as default of the other party of terms of this Contract upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor's possession used or created during this Contract. During the 60-day wind down period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records. If termination occurs during the course of ongoing assessment work, any compensation not yet paid to the Assessor shall be paid based on a weighted scale relative to work completed to date.


C. **AUTOMATIC RENEWAL.** This Contract will automatically renew for successive annual assessment years unless either party, on or before July 1 of the preceding year, notifies the other party by certified mail of their desire to non-renew.

### **IV. COMPENSATION**

- A. The Municipality shall pay the Assessor **Eighteen Thousand Eight Hundred Dollars (\$18,800.00)** for 2021, **Nineteen Thousand One Hundred Dollars (\$19,100.00)** for 2022, **Nineteen Thousand Four Hundred Dollars (\$19,400.00)** for 2023 assessment year(s) for maintenance assessment services through December 31, 2023.
- B. The compensation due the Assessor shall be paid in monthly installments throughout the 2021, 2022 and 2023 assessment year(s).
- C. The Municipality shall not be billed for postage and mailing services, mileage or supplies unless otherwise specified in this Contract and/or addenda.

- D. Renewal Adjustments: A cost of living adjustment of not more than three percent (3.0%) will be applied on an annual basis for each year of automatic renewal after 2023.
- E. Additional compensation that may be due to the Assessor as a result of services that are beyond the scope of this Contract will be invoiced in the month subsequent to the month in which the services were provided.
- F. **Optional Website Posting:** The Municipality shall have the option to post assessment data on our website for an additional cost of a penny and a half per parcel per month ( $\$.015 * 2,504 = \$37.56$ ) payable to a third-party vendor. Should the parcel count change, this cost would decrease or increase at the rate of \$.015 per parcel.  
**\*\*\* Please initial yes or no to post data to the website. \*\*\***  
**Yes** \_\_\_\_      **No** \_\_\_\_

**V. SIGNATURES**

  
 \_\_\_\_\_  
 Mark Brown  
 President  
 Associated Appraisal Consultants, Inc.

03/02/2020  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Authorized Signature  
 Village of Williams Bay

\_\_\_\_\_  
 Date