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Field Audit Rotation Policy

This policy is for auditing the listing information on the property record cards when properties have not been inspected for building permits or remodeling projects.

The audit cycle was started to spread out or stabilize costs for future city-wide revaluations over a period of several years. The need for revaluations is determined by compliance with Wisconsin Statute 70.05, and relates to the level of assessment and equalized value determined by the Wisconsin Department of Revenue. Assessment administration software must be used to complete revaluations within a shorter time frame, which does not allow time for all of the properties to be inspected as past assessment practices required.

Assessed values remain unchanged when listing changes do not affect the valuation (such as a 1232 square foot ranch with 2 bedrooms, or a 1232 square foot ranch with 3 bedrooms). Other changes might increase or decrease the value. However no economic adjustments are applied and no pricing tables adjusted. This keeps the valuation process uniform and equitable between all properties no matter when the property is reviewed. Updating the listing periodically gives more confidence in the data when used for comparing similar properties or when providing a reference base used by other city departments or the general public.

Past case law has confirmed that an audit cycle conforms to the statutory requirements for assessment procedures. It also provides a safer environment for our citizens when inspections are done by city staff with an easily identifiable city vehicle.

Annually, we field approximately 1,500 homes (including homes that sold in the prior year if they have not been previously audited). The homes to be are selected by style to disquiet any perception of neighborhood preference. Auditing homogenous styles has an advantage for the auditors in that differences will also be more apparent.

Measurements will be verified during the first rotation of inspections. Both interior and exterior building characteristics will be viewed when reasonable cooperation is received from the owner. The work must conform to USPAP Standards, in addition to the standards indicated in the Wisconsin Property Assessment Manual.

Appointment scheduling will be in conformance with the Department Appointment Scheduling Policy. When all attempts to schedule an appointment fail to bring results, the property record card is given to the Assessor to determine further action. Subsequently, an entry code of 9999 will be entered in the user defined "reval year" field. These parcels will be queried and a standard letter will be mailed requesting the owner contact us for an appointment at a later date. If that also fails, the final procedure would be to update the photograph of the property and if necessary, estimate a dooamage value based on an exterior review of the property.

When there are significant updates or changes, a certified letter would be mailed explaining the need for the inspection and advising that the owner will lose the right to appeal any valuation change as a result of a dooamage assessment per Wisconsin Statute (70.47 (7) (aa).