



BOARD OF REVIEW MEETING AGENDA

May 13, 2026 at 5:00 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. **CALL MEETING TO ORDER**
 - A. Pledge of Allegiance
 - B. Roll Call
2. **CONFIRMATION OF BOARD OF REVIEW NOTICE**
 - C. 2026 Board of Review Notice
3. **SELECTION OF A CHAIRPERSON**
4. **SELECTION OF A VICE-CHAIRPERSON**
5. **VERIFICATION OF TRAINING REQUIREMENTS**
 - D. Affidavit Filed by Clerk - Training Completed by Craig Mortensen
6. **APPROVAL OF PREVIOUS MEETING MINUTES**
 - E. July 10, 2025 Board of Review Meeting Minutes
7. **FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE**
 - F. Receive the Assessment Roll and Sworn Affidavit of the Assessor
8. **EXAMINATION; CORRECTION OF ERRORS; CERTIFICATION OF CORRECTIONS IF WARRANTED; AND ACCEPTANCE OF THE ASSESSMENT ROLL FOLLOWING A DETERMINATION THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL PRESENTED**
9. **FUTURE REVALUATION UPDATE**
 - G. Update on 2026-2027 Revaluation-Reassessment Tentative Timeline
10. **REVIEW OBJECTIONS FOR ACCEPTABILITY; SCHEDULE, DENY OR WAIVE HEARINGS FOR WRITTEN OBJECTIONS RECEIVED; AND CONSIDER REQUESTS FOR SUBPOENA(S) AS NEEDED**
11. **ADJOURNMENT**

NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request service, contact the clerk's office, 1582 Kronenwetter Drive, WI 54455 (715)-692-1728

Posted: 05/11/2026 Kronenwetter Municipal Center and www.kronenwetter.gov
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages, The Wausonian

Notice of Board of Review Two-Hour Meeting

NOTICE IS HEREBY GIVEN that the Village of Kronenwetter Board of Review will meet on Wednesday, May 13, 2026 at 5:00 p.m. at the Municipal Center, at 1582 Kronenwetter Dr, Kronenwetter, WI pursuant to Sec. 70.47(1) of the Wis. Statutes.

After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.

The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.

When appearing before the Board of Review, the objecting person shall specify in writing

the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.

No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03 (2a). *Village of Kronenwetter* has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 23rd day of April, 2026 by:
Jennifer Poyer
Village Clerk



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of MARATHON

Co-muni code 37145

I, Jennifer Poyer, the clerk for the VILLAGE OF KRONENWETTER,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

CRAIG MORTENSEN

05/07/2026

Name

Date

05-07-2026 03:39 PM

Date electronically filed

jpoyer@kronenwetter.gov

Clerk email



BOARD OF REVIEW MEETING MINUTES

July 10, 2025 at 6:00 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

DISCLAIMER: Must be in session for a minimum of two hours.

1. CALL MEETING TO ORDER

President David Baker called the July 10, 2025 Board of Review Meeting to order at 6 p.m.

A. Roll Call

PRESENT: *President David Baker, Trustee Ken Charneski, Trustee Aaron Myszka, Trustee Sandi Sorensen, Trustee Dan Joling, Trustee Jessica Stowell*

ABSENT: *Trustee Craig Mortensen*

STAFF: *Interim Finance Director John Jacobs, Clerk Jennifer Poyer*

GUEST: *Assessor Nick Laird, Associated Appraisal*

2. APPROVAL OF PREVIOUS BOARD OF REVIEW MINUTES

B. June 9, 2025 Board of Review 2025 Meeting Minutes

Motion by Joling/Charneski to accept the June 9, 2025 Board of Review Meeting Minutes. Motion carried by voice vote. 6:0.

3. BOARD OF REVIEW TRAINING CERTIFICATION REQUIREMENTS

Trustee Jessica Stowell completed the required Board of Review training.

4. FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE

C. Values and Trends in the Village of Kronenwetter

Assessor Nick Laird presented information showing the value and trends in the Village of Kronenwetter.

D. Basic Income Approach Explained

Assessor Nick Laird presented information regarding the basic income approach.

5. RECEIVE THE ASSESSMENT ROLL AND SWORN AFFIDAVIT OF THE ASSESSOR

Assessor Nick Laird presented the 2025 Assessment Roll and sworn affidavit to Clerk Jennifer Poyer.

6. EXAMINATION; CORRECTION OF ERRORS; CERTIFICATION OF CORRECTIONS IF WARRANTED; AND ACCEPTANCE OF THE ASSESSMENT ROLL FOLLOWING A DETERMINATION THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL PRESENTED

Assessor Nick Laird presented information from the Assessment Roll and answered questions from the Village Board members. Topics included the report details; equalized value vs. assessed value; homes sales effects; open book responses; and reassessments.

7. REVIEW OBJECTIONS FOR ACCEPTABILITY; SCHEDULE, DENY OR WAIVE HEARINGS FOR WRITTEN OBJECTIONS RECEIVED; AND CONSIDER REQUESTS FOR SUBPOENA(S) AS NEEDED

No objections presented.

8. ADJOURNMENT

Motion to adjourn by Charneski/Sorensen. Motion carried by voice vote. 6:0.

Meeting adjourned at 8 p.m.



ITEM NAME: Finance/Treasurer Office Update:
Revaluation/Reassessment of Village Properties during 2026-2027
PREPARED BY: John Jacobs, Finance Director/Treasurer
DATE PREPARED: 05/11/2026

Here is an update of the tentative timeline for the 2026-2027 Revaluation/Reassessment process for the Village of Kronenwetter.

RFP for Revaluation/Reassessment of Village Properties during 2026-2027:

I will be sending out the RFP's for the 2026-2027 revaluation/reassessment of all Village Properties in early May 2026, so that the proposals are available to be reviewed by the APC and Village Board during the month of **May 2026**. The existing assessor contract auto-renewed with an estimated 3% increase going into 2026 for regular monthly maintenance services, instead of the 15%-20% increase that I had placed in the 2026 budget, assuming that there would have been time in Fall 2025 to review the RFP for Assessor Services at that time, which did not happen due to the time constraints that fell on me to get the 2026 budget across the "finish line", without a Village President or Village Administrator on board at that time.

After speaking with our existing Assessor firm several months ago, an "estimated" timeline for accomplishing a 2026-2027 Revaluation/Reassessment of all Village Properties would be the following:

- Early May 2026: Send out RFP's for Regular Assessor and Revaluation/Reassessment Services.
- Late May 2026: Committee & Village Board reviews and approves RFP for Regular Monthly Assessor Maintenance and Revaluation/Reassessment services.
- June - July 2026: Contracted Assessor works with Village on notifying/ mailing out information to Village property owners about Revaluation/Reassessment process.
- July 2026 – August 2027: Next 14 months spent by Assessor on physical outdoor reviews of all Village parcels.
- August 15, 2027: Wisconsin Department of Revenue releases final 2027 equalized valuation of Village of Kronenwetter.
- August 16, 2027 – Early September 2027: Assessor conducts final review of proposed 2027 assessed valuations of all Village parcels, to make sure that the numbers are very close to 100% equalized valuation number from the Wisconsin Department of Revenue for 1/1/2027.
- After Labor Day 2027: Assessor mails out proposed 2027 assessed valuation notices to all property owners.
- After Labor Day 2027 – Early October 2027: Assessor holds Open Book Reviews/Appointments for Village property owners to review updated assessment roll records.
- Early/Mid October 2027: Assessor holds Board of Review with Village Board, and finalizes the 2027 assessment roll; Assessor reports final assessment valuation of Village to Wisconsin Department of Revenue.
- December 2027: Tax Bills sent out to Village property owners with "updated" assessment valuations.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Assessor

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<i>VILLAGE ASSESSOR (51530):</i>												
100-51530-110-000	Assessor Fee Less: Allocation to TID Funds	\$ 16,433.88	\$ 16,838.92	\$ 17,275.40	\$ 16,500.00	\$ 11,683.60	\$ 17,525 (1,845)					
100-51530-113-000	Assessor Fee - Manufacturing	1,190.11	959.20	1,088.54	1,300.00	-	1,285					
100-51530-218-001	Assessor Fee Less: Allocation to TID Funds							\$ 32,000 (3,369)	\$ 32,000 (3,369)			
100-51530-218-002	Assessor Fee - Manufacturing							1,500	1,500			
100-51530-218-003	Revaluation Fee Less: Allocation to TID Funds							90,000 (9,477)	90,000 (9,477)	2026 = 50%; 2027 = 50%	Reassessment required to be completed by 12/31/2027.	
VILLAGE ASSESSOR		\$ 17,623.99	\$ 17,798.12	\$ 18,363.94	\$ 17,800.00	\$ 11,683.60	\$ 16,965	\$ 110,654	\$ 110,654	\$ 19,466	\$ (91,188)	NO
									\$ 92,854.00 increase	521.65% 2026 Budget Increase		

**VILLAGE OF KRONENWETTER
Assessment Contract Fees Allocation
2025 Estimates, 2026 Proposed Budget, & 2027 Financial Plan**

	2025 Estimate		2026 Proposed Budget		2027 Financial Plan			
	2025 Equalized Valuation	% of Total	2025 Estimated Assessment Maintenance Cost	2026 Estimated Assessment Maintenance Cost	2026 Estimated Revaluation Cost	2027 Estimated Assessment Maintenance Cost	2027 Estimated Revaluation Cost	
Village - all non TID areas	\$ 967,500,100	89.47%	\$ 15,680	\$ 28,631	\$ 80,523	\$ 29,525	\$ 80,523	
TID #1 - Base/Increment Value	\$ 21,590,800	2.00%	\$ 351	\$ 640	\$ 1,800	\$ 660	\$ 1,800	
TID #2 - Base/Increment Value	\$ 78,045,800	7.22%	\$ 1,265	\$ 2,310	\$ 6,498	\$ 2,383	\$ 6,498	
TID #3 - Base/Increment Value	\$ 3,369,600	0.31%	\$ 54	\$ 99	\$ 279	\$ 102	\$ 279	
TID #4 - Base/Increment Value	\$ 10,827,600	1.00%	\$ 175	\$ 320	\$ 900	\$ 330	\$ 900	
TOTAL Village Equalized Value	\$ 1,081,333,900	100.00%	\$ 17,525	\$ 32,000	\$ 90,000	\$ 33,000	\$ 90,000	
			TID share --->	\$ 1,845	\$ 3,369	\$ 9,477	\$ 3,475	\$ 9,477
			Non-TID share -->	\$ 15,680	\$ 28,631	\$ 80,523	\$ 29,525	\$ 80,523
			TOTAL	\$ 17,525	\$ 32,000	\$ 90,000	\$ 33,000	\$ 90,000

2025 Estimated Assessment Maintenance Contract Cost	\$ 17,525
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2026 First RFP Quote Assessment Maintenance Contract Cost	\$ 32,000
2026 First RFP Quote Exterior only Revaluation Contract Cost (50% - 1st year)	\$ 90,000

82.60% contract increase from previous year

2027 First RFP Quote Assessment Maintenance Contract Cost	\$ 33,000
2027 First RFP Quote Exterior only Revaluation Contract Cost (50% - 2nd year)	\$ 90,000

3.13% contract increase from previous year

Full Value Law
Wisconsin Statute §70.05
Village of Kronenwetter, Marathon County

Assessment Year

Action

2022, 2023,
2024, **2025**
(4 Years out of compliance)

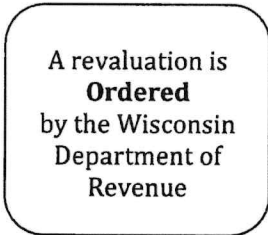


Wisconsin Department of Revenue will monitor the level of assessment for the municipality during the next assessment year.

2026
(5 Years out of Compliance)

Wisconsin Department of Revenue will order a state supervised revaluation for the next assessment year if still out of compliance.

2027
(6 Years out of Compliance)



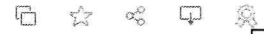
Wisconsin Department of Revenue orders a complete revaluation if the municipality is still out of compliance. It will become a stated mandated reassessment the following year without action during the 2027 assessment year.

2028
(State Ordered Reassessment)



A complete reassessment will be conducted and supervised by the Wisconsin Department of Revenue (all costs will be billed to the municipality).

Assessed Values 0.2 by WI DOR - Division of Research and Policy

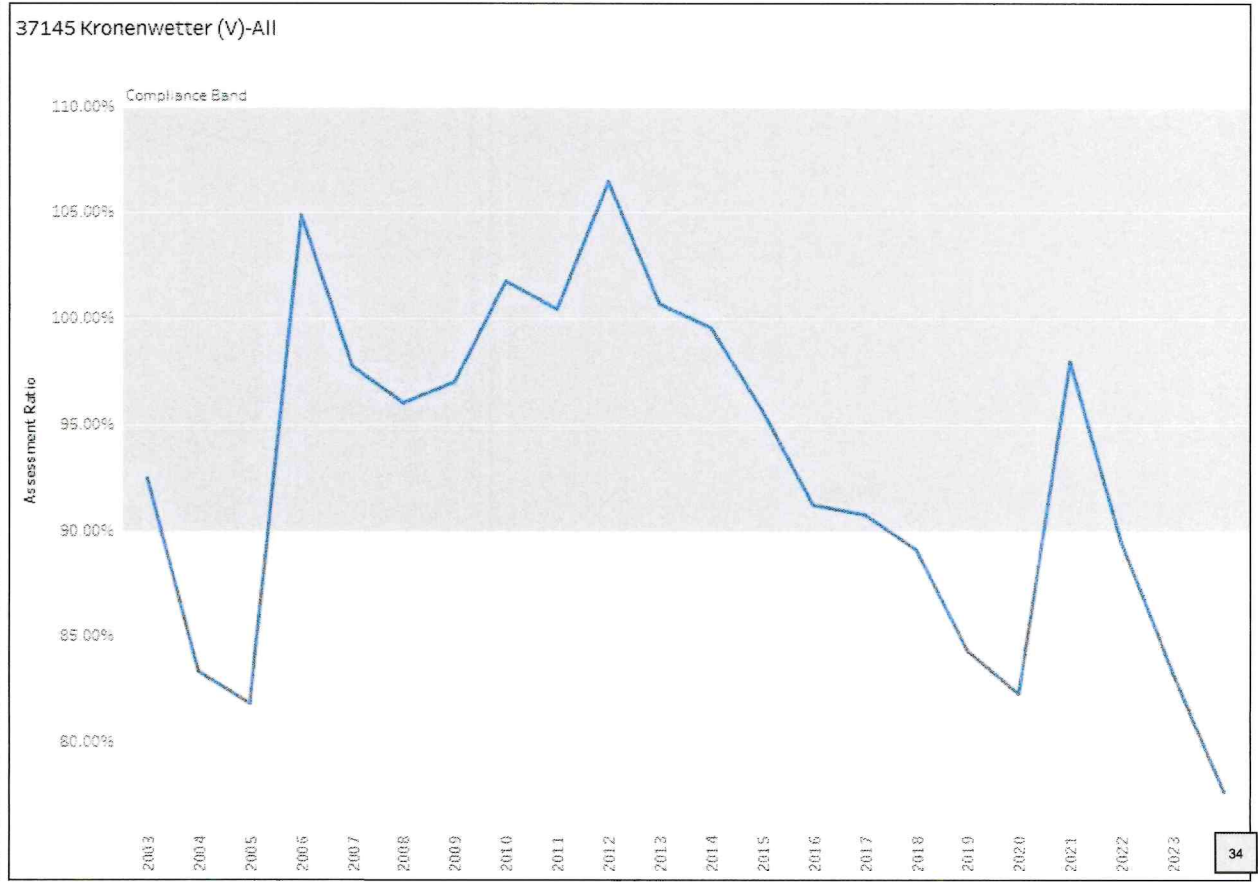


Section 5, ItemE.

Overview | Real Property Assessed Values | Real Property Assessed Parcels | Real Property Assessment Acres | Acres Compared with Values | **Average Assessment Ratio** | Map: Change in Real Property Value Assessed Value | Map: Real Property Assessed Acres | Map: Real Property Change in Acres Per Parcel | Personal Property Assessed Values

Municipality: 37145 Kronenwetter (V) | Ratio Indicator: ■ Compliant ■ Non-Compliant-Low

Year	Compliance	Ratio	Change	
2024	Non-Compliant-Low	77.63%	-6.78%	⬇️
2023	Non-Compliant-Low	83.28%	-6.50%	⬇️
2022	Non-Compliant-Low	89.44%	-8.71%	⬇️
2021	Compliant	97.97%	19.08%	⬆️
2020	Non-Compliant-Low	82.28%	-2.42%	⬇️
2019	Non-Compliant-Low	84.32%	-5.39%	⬇️
2018	Non-Compliant-Low	89.12%	-1.92%	⬇️
2017	Compliant	90.77%	-0.46%	⬇️
2016	Compliant	91.21%	-4.67%	⬇️
2015	Compliant	95.68%	-3.92%	⬇️
2014	Compliant	99.59%	-1.09%	⬇️
2013	Compliant	100.69%	-5.43%	⬇️
2012	Compliant	106.46%	5.98%	⬆️
2011	Compliant	100.45%	-1.25%	⬇️
2010	Compliant	101.77%	4.89%	⬆️
2009	Compliant	97.02%	1.03%	⬆️
2008	Compliant	96.03%	-1.77%	⬇️
2007	Compliant	97.76%	-6.79%	⬇️
2006	Compliant	104.88%	28.15%	⬆️
2005	Non-Compliant-Low	81.84%	-1.82%	⬇️
2004	Non-Compliant-Low	83.36%	-9.85%	⬇️
2003	Compliant	92.47%	Null	●



DATE: 02/07/2025

Wisconsin Department of Revenue
Final Major Class Comparison

EQ ADMIN AREA 80 Wausau
COUNTY 37 Marathon County
VILLAGE 145 Kronenwetter

Year	Property Class	Municipal Assessed Value	DOR Base Value	% of DOR Base Value	Ratio (%)	Major Class Municipal Compliance Status	Type Of Notice Issued
2024	Residential	613,883,100	808,892,400	85.53	75.89	NO	
	Commercial	93,070,300	95,204,800	10.07	97.76	YES	
	Agricultural	759,800	950,200	0.10	79.96		
	Sum Of 5, 5M, 6, 7	26,432,600	40,688,000	4.30	64.96		
	Personal	0	0	0.00	0.00		
	Total	734,145,800	945,735,400	100.00	77.63	NO	
2023	Residential	610,183,600	745,659,000	84.98	81.83	NO	
	Commercial	92,571,000	90,216,900	10.28	102.61	YES	
	Agricultural	753,900	857,300	0.10	87.94		
	Sum Of 5, 5M, 6, 7	25,699,500	39,016,200	4.45	65.87		
	Personal	1,507,300	1,712,900	0.20	88.00		
	Total	730,715,300	877,462,300	100.00	83.28	NO	
2022	Residential	602,075,700	664,637,500	82.48	90.59	YES	
	Commercial	90,006,200	102,018,300	12.66	88.23	NO	
	Agricultural	776,600	775,000	0.10	100.21		
	Sum Of 5, 5M, 6, 7	26,199,000	36,691,100	4.55	71.40		
	Personal	1,692,400	1,692,400	0.21	100.00		
	Total	720,749,900	805,814,300	100.00	89.44	NO	
2021	Residential	585,834,100	578,283,100	81.37	101.31	YES	
	Commercial	90,043,200	94,796,200	13.34	94.99	YES	
	Agricultural	737,500	737,000	0.10	100.07		
	Sum Of 5, 5M, 6, 7	26,392,800	35,308,200	4.97	74.75		
	Personal	1,550,400	1,550,400	0.22	100.00		
	Total	704,558,000	710,674,900	100.00	99.14	YES	
2020	Residential	451,058,900	537,858,000	80.41	83.86	NO	
	Commercial	71,093,600	91,747,700	13.72	77.49	NO	
	Agricultural	602,300	715,600	0.11	84.17		
	Sum Of 5, 5M, 6, 7	26,513,400	37,277,200	5.57	71.12		
	Personal	1,059,000	1,260,700	0.19	84.00		
	Total	550,327,200	668,859,200	100.00	82.28	NO	1st Notice of Non-Compliance
2019	Residential	438,505,900	513,245,000	81.30	85.44	NO	
	Commercial	65,458,000	81,193,000	12.86	80.62	NO	
	Agricultural	671,200	691,200	0.11	97.11		
	Sum Of 5, 5M, 6, 7	26,578,600	34,958,900	5.54	76.03		
	Personal	1,079,900	1,227,200	0.19	88.00		
	Total	532,293,600	631,315,300	100.00	84.32	NO	
2018	Residential	426,324,600	466,925,700	81.58	91.30	YES	
	Commercial	55,626,500	66,708,400	11.65	83.39	NO	
	Agricultural	671,200	671,500	0.12	99.96		
	Sum Of 5, 5M, 6, 7	26,530,400	37,053,700	6.47	71.60		
	Personal	926,200	1,006,700	0.18	92.00		
	Total	510,078,900	572,366,000	100.00	89.12	NO	