



CITY OF APPLETON

Office of the City Assessor
Community Development Dept
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Appleton, WI 54911
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MEMORANDUM

To: Finance Committee
From: Matthew Tooke, City Assessor
RE: Amending Section 3-131 of the Municipal Code
Date: 12/02/25

Background

Section 3-131 of the Appleton Municipal Code currently mandates that the annual Board of Review (BOR) convene beginning on the second Monday in May. This provision was established prior to a change in Wisconsin Statute § 70.47(1), which now permits municipalities to hold BOR sessions any time during the 45-day period beginning on the fourth Monday in April, provided statutory notice and procedural requirements are met.

Issue

The discrepancy between local ordinance and state law limits the City's flexibility in scheduling the BOR. Aligning the local ordinance with state law would allow the City to begin BOR proceedings earlier. Completing the tax year earlier provides more time in the following tax year, this would be particularly helpful in a revaluation year.

Proposal

Amend Charter Ordinance Sec. 3-131 to reflect the timing permitted under Wis. Stat. § 70.47(1). The proposed amendment would authorize the BOR to meet any time during the 45-day window beginning on the fourth Monday in April, consistent with state law.

Thank you!

Matthew Tooke
City Assessor