



December 2, 2025

Town of Lincoln, Buffalo County

Dear Property Owner,

A Maintenance Assessment of all Real Property for the Municipality will be conducted for tax year 2026. Please note the following from the Wisconsin Department of Revenue:

Section 70.05(5)(b), Wis. Stats. – Trespass

The trespass bill, which was signed November 12, 2009, states in part “Before a city, village, or town assessor conducts a revaluation of property under this paragraph [Section 70.05(5)(b) Wis. Stats.], the city, village or town shall publish a notice on its municipal Web site that a revaluation will occur and the approximate dates of the property revaluation. The notice shall also describe the authority of an assessor, under Section 943.13, Wis. Stats. And Section 943.15, Wis. Stats., to enter land. If a municipality does not have a Web site, it shall post the required information in at least 3 public places within the city, village or town.”)

The trespass law entitles the assessor to enter a property once during an assessment cycle unless the property owner authorizes additional visits. If the property owner denies the assessor access to the property, the assessor must maintain a list of denied entries. Sections 943.13 and 943.15 pertain to the entry onto the property. Assessors and their staff should understand the conditions included in these statutes. The major conditions for entry are listed below:

- The reason for the entry must be to make an assessment on behalf of the state or a political subdivision.
- The entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner.
- The assessor’s visit must not be more than one hour.
- The assessor must not open doors, enter through open doors, or look into windows of structures.
- If the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them.
- The assessor may not enter the premises if they have received a notice from the property owner or occupant denying them entry.
- The assessor must leave if the property owner or occupant asks them to leave.

If you have any questions, feel free to contact our office.

Sincerely,

Eric Kleven, Assessor