

# 2025 Road Work & Facilities Update

## Road work completed:

Patching on 750th Ave / 5 loads  
Crushed rock on 2+ miles of road  
Replaced culverts: 690th St & 643rd St  
Removed old culvert & patched on 801st St by old shop  
Dust control applied on gravel roads

## Facilities work completed:

New Recycling Center shed installation complete

## Work Planned:

**Early September:** Chip seal 5.3 miles of roads

**Late fall:** Replace box culvert on 870th Ave

## Be Aware!

Shoulders on 770th hill by 535th St keep washing out with hard rains

Extra grading maintenance is required on 610th St and 530th St due to extra traffic from the closure of Highway 63

Town of Martell  
W5581 800<sup>th</sup> Ave  
Spring Valley, WI 54767



# Martell Town News

Your quarterly update from the Martell Town Board

Volume I

August 2025

## Letter from the Chairman of the Board

**Greetings from the Town Board** on behalf of Beth, Ky, Robin, Heather, and myself. We are reaching out with some exciting updates for the Town of Martell. This newsletter is just one of the ways we're working to improve communication with all of you.

We're also excited to announce the launch of a new **Town of Martell website!** This site will allow us to provide real-time updates, posts, and other important information directly to you — no longer relying on the County for updates. It's part of our ongoing effort to streamline communication and ensure that you have timely access to the latest news and information. Look for the website to launch by the end of this month.

Alongside the website, we're transitioning from Gmail accounts to official **.wi.gov emails** for town communication. Many other towns are making this switch, and it's highly recommended by the state. These official emails provide enhanced security and ensure better records retention, which is crucial for transparency and accountability. You can find your town board members' new email addresses right here in this newsletter and on the new website.

In this newsletter, you'll also find valuable information about the current revaluation for all Martell properties. Hoping to take the mystery out of the process, we provide Key Terms, FAQs, and a timeline of events. But, if you still have questions, you can always

reach out directly to our Town Assessor, Mark Garlick.

In our first few months, the board has been hard at work updating town policies, revising ordinances, and collaborating with the Planning Commission on our updated **Comprehensive Plan**. This plan incorporates valuable feedback from our citizen survey and will guide Martell's development over the next decade. You'll be able to find a link to the updated comprehensive plan when our website goes live later this month.

A special thank you goes out to the members of the Planning Commission for their dedication and hard work over the past 15 months. Your commitment to shaping the future of our town is greatly appreciated.

Lastly, we would like to express our heartfelt gratitude to **Brad, John, and Dale** for their many years of service to the Town of Martell. Your contributions have made a lasting impact, and we are grateful for your time and efforts.

Thank you for your continued support, and we look forward to working together to build a stronger, more connected community!

*Dale Brathol*  
Town Chair, Town of Martell

## Your Town Board

**Town Chair: Dale Brathol**  
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**Supervisor 2: Ky Kaminski**  
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**Treasurer: Heather Sitz**  
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715-821-0465

## Upcoming Events

~ August 12, 7 PM ~  
Regular Town Board Meeting  
at the Martell Town Hall

~ August 19, 6 PM ~  
Planning Commission  
Monthly Meeting  
at the Martell Town Hall



www.townofmartell.com

A website dedicated to the Town of Martell

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# Revaluation FAQ

**What is a revaluation?** A **revaluation** (sometimes called a full reappraisal or update) is a comprehensive reassessment of taxable real and personal property in a municipality. Its goal is to ensure all properties are assessed at or near **100% of current fair market value**, maintaining fairness and uniformity in tax distribution.

**Why is this happening? State-mandated timing:** State law (Wis. Stat. § 70.05(5)(b)) requires that total assessed values of a town, village, or city be within 10% of equalized value at least once in any five -year period. Our values have drifted out of range and Martell has fallen out of compliance requiring a Full Revaluation.

**When was the last time this happened?** 2007

**Who decides the value of my property and how do they do so?** The Town Assessor, Mark Garlick, determines the property values. The Assessor determines values based on **fair market value**, estimating what a typical buyer would pay under

normal conditions. He relies on: comparable sales in our area, replacement cost approaches, and income potential for rental properties.

**Am I required to allow property inspections?** You're not obligated to permit an interior (or even exterior) visit; however, assessments done without inspection rely on secondary info and may result in less accurate valuations.

**Revaluation results** (new assessments) typically take effect on **January 1** of the following year and are reflected on the property tax bill mailed in December.

**Will revaluation increase my taxes?** Not necessarily. Revaluation is **revenue-neutral**: it redistributes the existing tax levy based on new assessed proportions. If overall values rise but the levy stays the same, the mill rate decreases, and individual tax bills may not rise significantly.

**More Questions?** Contact Mark Garlick, 715-577-9114

# Revaluation Key Terms & Phrases

- **Assessment:** The process of setting the market value of a parcel of property for purposes of property taxation.
- **Assessed Value:** The value of a parcel of property set by the municipal or county assessor for property tax purposes. The tax rate is applied to this value to calculate the amount of taxes owed on that parcel.
- **Board of Review (BoR):** The BoR is your chance to dispute the assessed value of your property. BoR functions like a court, evaluating evidence based on facts. You or your representative must provide factual evidence that your property has been inequitably assessed. The burden of proof is solely on the tax payer. The assessor's value is presumed correct by state law until proven otherwise.
- **Equalized Value:** The statutory full market value of all real property within each jurisdiction (except agricultural land which is valued based on production/earning potential). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value.
- **Fair Market Value:** The Fair Market Value is the price a property would sell for on the open market. It is determined by reviewing valid sales between a willing buyer and a willing seller.
- **Improvement:** Improvement does not mean you improved your property. It's simply the value of the buildings on your land.
- **Levy:** (noun) The amount of property tax dollars to be raised by a taxing jurisdiction for its use. (verb) To impose taxes, special assessments or service charges for the support of government activities and services.
- **Market Update:** A process in the Wisconsin Property Assessment Manual to assess all property within the municipality according to its fair market value.
- **Mill Rate:** The amount of taxes levied for each \$1,000 (mil) of assessed property valuation. For example, a tax levy budget of \$2.5 million (total property tax assessment) with a property tax base of \$1 billion (value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of assessed value. On a house value at \$100,000, the property tax would equal \$250 (100X \$2.50)
- **Open Book:** Open Book takes place before the BoR. This is your first opportunity to ask questions and discuss the value of your property with the assessor. Before signing up with the BoR, you must speak with the assessor at Open Book.
- **Property Tax:** Taxes levied and revenue received based on both real and personal property assessed valuation and the tax rate.
- **Tax Rate:** The decimal figure (quotient) which results from dividing the property taxes to be paid in a district or jurisdiction by the total value of taxable property in the unit. The rate is usually expressed in mills, which are tenths of a cent (and thousandths of a dollar.) A tax rate of 25 mills is the same as a tax of \$25 per \$1,000 of value, or 2.5% on the value, or 2.5 cents per dollar.

# Revaluation Timeline

July & August  
Assessor visits  
sites

September  
Assessor revalues all  
properties

October  
Revaluation results  
letters sent out

Late October  
Open Book

November  
Board of Review