

Rural Assessor's Exchange

By Hallie Wendorff

Not much news to report about the Ag Use court case. The judge that was assigned to the case retired without making a decision and the case is now assigned to Judge Daniel LaRocque, a retired judge from Rock County. I have not heard of a date that the decision is expected. I only assess in 3 townships, but the value changes in those towns resulting from going to 100% Ag Use valuation were not all that dramatic. The overall assessed value of one town after deducting losses for Ag Use and adding new construction, actually increased about \$200,000 (less than 1%). The overall value in another town decreased \$1,300,000 (1.8%). In the 3rd town, there was a decrease of about \$400,000, but the changes to value included \$912,100 in value lost due to annexation, compared to only \$791,000 lost due to decreased Ag Use value. At this point in time, I think it would be more work than it's worth (not cost effective) to go back to the gradual implementation of Ag use, but we will have to wait and see what Judge LaRocque decides.

Two topics that relate to Ag Use are assessment of woods and swamp/waste lands that are part of a farm and classification of pasture land. Farmers are complaining about market value assessments of woods and swamp/waste that are higher than Ag Use assessments. Farmers are also trying to qualify for Ag Use value by using land for pasture for only short periods of time during the year and/or using land unsuitable for pasturing. In the future I think farmers will be working with legislators to expand Ag Use valuation to other types of property. I hope assessors are a part of this discussion..

The Wisconsin Towns Association Convention is coming up October 15 - 18. The Rural Concerns Committee has been working with Mike Bystol, the moderator for assessor classes at the convention, to get a schedule of classes out to assessors a little sooner than in past years. Tentative plans are to have the following classes: 1) How older Ag buildings are valued by appraisers; 2) How assessors and DOR analyze sales, classify land and value Ag properties; 3) Information from County Tax Listing, GIS mapping, and assessment office procedures. Mike is still looking for one more program. Check the WTA newsletter for more details.

The Rural Concerns committee will again be participating in the convention. We plan to have an "Ask the Assessor" booth for the 1,200 to 1,500 town and village officials attending the convention, sponsor a brown bag lunch for assessors and offer free hospitality soda in the afternoon to assessors attending training sessions. ■

Legislative Committee Report

By: Pete Weissenfluh

Ag-use Value Litigation Update

The on-going litigation over use-value has a new wrinkle. Dane County Circuit Court Judge Robert Pekowsky, who was expected to issue a decision on the lawsuit challenging the immediate implementation of use value, retired on May 31st. The case has now been reassigned to Dane County Circuit Court Judge Daniel LaRocque. He should be knowledgeable about the issues since he presided over the original lawsuit. In that case he ruled that the statute creating the new valuation methodology and its phase-in did not cause nonuniformity.

Proposals Advanced For Future Legislation

Staffs of various sections of the Department of Revenue have advanced ideas for the upcoming legislative session. Upon approval by Secretary Zeuske, they will be forwarded to the Department of Administration for possible inclusion in the budget bill or for separate bills. WAAO's legislative committee will be reviewing these and other proposals to recommend positions to the WAAO executive board. The following brief descriptions are offered for early review and discussion. More details can be obtained from members of WAAO's legislative committee. If you have questions or feedback, you are encouraged to contact us. We know that getting legislation passed is often best accomplished by coalitions and open discussion. Share these proposals with your staffs and policy makers.

Revisions to the Manufacturing Assessment Process.

Allow municipalities to pay a refund of taxes on manufacturing property in five annual installments

Provide that the state will pay interest on refunds instead of municipalities

Change the interest rate for refunds to the six-month US Treasury Bill rate, or 10% a year, whichever is less

Codify March 1 as the cutoff date for a new business to be classified as manufacturing for a particular assessment year

Require manufacturing appellants to provide valuation evidence to the State Board of Assessors

Provide a cross-appeal by municipalities

Revise the penalty for late filing to be more reasonable and to improve compliance

Revise S. 70.995(2) to replace reference to the Standard Industrial Classification (SIC) to the new North American Industrial Classification (NAICS).

Classify multi-use telephone company buildings based on predominant use, instead of requiring multi-jurisdictional assessment.

Amend sec. 70.112(21)(a) to delete the waste treatment application requirement and administer the exemption similar to the M&E exemption.

Recreate the waste treatment property tax exemption (sec. 70.11(21)(a)).

Revise penalty for not reporting exempt computer property.

Ensure Consistency in Assessment Appeals

Require that the determination by the taxation district to allow a claim on excessive assessment under s. 74.37(3)(c) be based solely on a finding of error in the proceedings of the Board of Review, which renders the assessment or the proceedings void.

Also limit the review by the taxation district in making its determination of the claim to the evidence presented at the Board of Review. Limit the circuit court review of the taxation district's denial of a claim to previously presented evidence.

Changes to the Non-Compliance Law

1. Amend s. 70.05(5)(a) 3 to change the definition of "Major Class of Property" to 15% of the full value, rather than the present 5%
2. Amend s.70.05 (5)(d) to reduce the monitoring period to 3 years, consisting of present year and 3 preceding years (instead of the present 4 years and 3 years) or DOR will notify the taxation district of intention to proceed under par. (g) instead of present par. (f).
3. Amend s.70.05 (5)(g) to state that if, in the year after the Department's notification of non-compliance under par. (d), the taxation district remains out of compliance, the Department shall order special supervision under s.70.75 (3) for that taxation district for the succeeding year's assessments. Eliminate any reference to assessment staff training under s.73.08.
4. Repeal s.70.05 (5)(f) entirely.
5. Repeal s. 73.08.
6. Change Section 70.75 to enact a deadline for filing petitions for reassessment.
7. Revise sec. 73.09(4)(c)
8. Delete the words "notarized" and "at least 60 days" from the initial sentence of sec. 73.09(4)(c).
9. Add language to sec. 73.09(4)(c) such as The department may for good cause accept applications up to one year after expiration of the current certificate, provided the applicant has complied with the requirements specified in par. (b).
10. Correcting Assessment/Tax Roll Errors
11. Amend s. 70.73 to include specific language directing the clerk to correct palpable errors as defined in s. 74.33 in the assessment roll. That definition is already used in several statutes. Make it clear that these corrections are after the board of review has adjourned. Provide that equalized values can be reviewed if very large errors are found in assessed values.
12. Amend sec. 70.365 to allow agreed upon changes to assessment during open book without requiring separate 15-day notice.

NCRAAO Conference-2000

By: Steve Miner

The 2000 NCRAAO Conference was held in Cedar Rapids, Iowa. The Wisconsin contingent for NCRAAO '2000 included 13 people. It was a short drive and we were rewarded with excellent educational sessions and wonderful Iowa hospitality.

The classes were offered on Monday and Tuesday and we all had plenty of opportunities to enjoy the Cedar Rapids area. Getting the opportunity to mingle with Wisconsin assessors and assessors from the other states was really the best part of the conference. We gained first hand knowledge of how other assessment professionals operate their offices. We also had opportunities to meet many of the I.A.A.O. representatives and candidates.

The conference started with a golf outing on a really hot day. For those not golfing, the trip to the Grant Wood Art festival was very enjoyable. There was a reception Sunday evening at the Cedar Rapids Art Museum. This was followed by a silent auction and dinner. On Monday, the conference and classes got underway. For dinner and entertainment, we went to Ushers Ferry. We enjoyed walking through the restored buildings, music from the live orchestra, a great Iowa pork chop dinner, and fireworks. Tuesday included more sessions for education and ended with the banquet and entertainment by an excellent singing quartet. The Wisconsin people sat together at three tables and had a great dinner.

Next year's conference will be in Minnesota and all WAAO members are invited. It will be a great time and it is not very far of a drive. We are working to get the educational sessions approved for Wisconsin assessment continuing education. Let's get a large number of Wisconsin assessors to make the trip to Bloomington. If you have questions about the conferences please contact any the NCRAAO representatives. The representatives are Bob Lorier, (414) 796-6649, Steve Miner (414) 769-2207 and Doug Milius (920) 929-2972.

Institute Ballgame

By: Dennis Duszynski

There are plans underway to add a Brewers baseball game to the festivities of this year's Municipal Assessor's Institute, but we need your cooperation. In order to plan appropriately, we need a measure of the amount of interest there may be. The game is scheduled to begin immediately after the president's reception, Tuesday evening September 26th at 7:00 PM, against Ken Griffey's Cincinnati Reds. Ticket (good seats) and transportation should cost in the neighborhood of \$12-\$14. Although this may appear as if WAAO has used its considerable clout and called in some favors to receive such a ridiculously low price, rest assured that no USPAP rules have been violated.

Please contact Mary Hlavinka at mhlavinka@newberlin.org or at (262)797-2465 if you are interested.

Official Notice From The Nominating Committee

Pursuant to the bylaws of the Wisconsin Association of Assessing Officers, the Nominating Committee submits the following candidates to serve as Officers and Executive Board Members:

President: Mary Hlavinka, City of New Berlin

President Elect: Nan Giese, City of Wausau

Vice President: Steve Miner, City of Cudahy

Secretary/Treasurer: Joan Spencer City of Marshfield

Executive Board: (three positions – three year terms)

Hugh Harper, Village of Readstown

Mark Schlafer, City of La Crosse

Jim Siebers, City of Mequon

The election of Officers and Executive Board Members will take place at the September 27, 2000 Membership Meeting held in conjunction with The Wisconsin League of Municipalities Institute.

Exemptions

June 14, 2000

PRESS RELEASE

Contacts: Dave Calnin, 262-284-5050
Perry Friesler, 414-271-2700

Local Businessman Files to Force YMCA to Pay Property Taxes

Today local small business owner David Calnin sought a legal order from the Ozaukee County Circuit Court asking them to direct the Saukville assessor and the Village of Saukville to collect taxes from the YMCA of Metropolitan Milwaukee, Inc. for 1998, 1999 and 2000 on their Saukville property.

Calnin owns Premier Fitness, a tax-paying health club based in Saukville that serves the same community as the YMCA. He says he filed the suit to force the YMCA, the assessor and the Village to follow the tax laws and to achieve fairness for taxpayers, including business owners like himself. "This is about tax shifting. Taxes in our area are expected to go up dramatically over the next three years," Calnin said. "Local taxpayers shouldn't be asked to pay more than our share of taxes to subsidize an organization that hasn't shown they deserve a free pass," Calnin said. "There are laws designed to protect taxpayers, but the laws weren't followed."

YMCA's aren't specifically granted exemptions on their fitness facilities in Wisconsin, and Wisconsin's uniformity clause requires that like businesses must be taxed alike, regardless of who operates them. Some non-profit facilities may earn full or partial exemptions based on proof of their charitable activities.

The legal action claims that Wisconsin law required Saukville tax assessor Donald Peters to assess the YMCA's Saukville property and place it on the tax rolls in 1998 and 1999. The property was considered taxable prior to the YMCA obtaining it, and Wisconsin law says that vacant land acquired by a non-profit organization is taxable unless the land houses a structure used for exempt purposes. In addition, a proper application for the exemption must be filed by March of the taxable year. The land held by the YMCA was vacant until their Saukville facility was completed in August, 1999. Had an assessment been made, it would have applied to both 1998 and 1999. The YMCA never filed for an exemption for either of these years.

The petition also says that the Village improperly tried to grant the YMCA a full property tax exemption for 2000 when Saukville Village Administrator Christopher Lear sent the YMCA a letter stating that the Village of Saukville had approved the exemption. Under Wisconsin law, only a qualified tax assessor may grant a property tax exemption, and then only if the non-profit organization files and qualifies for the tax benefit. The YMCA didn't file the necessary paperwork for the exemption and the suit alleges that the YMCA didn't qualify for the exemption it received.

Village Board Administrator Christopher Lear signed the letter to the YMCA declaring that it was an exempt entity under Wisconsin State Statute Sections 70.11(10), (12) and (32). Subsection (10) applies to the YMCA and YWCA lands that are not within an incorporated city or village. Saukville is an incorporated village. Subsection (12) applies to several other named organizations, such as the Salvation Army, but it does not include the YMCA. Finally, Subsection (32) applies to nonprofit youth hockey associations, but not the YMCA.

"There was no basis for the exemption the YMCA received on its Saukville property," Calnin's attorney, Perry Friesler of Miller, Simon, McGinn and Clark, said. "The YMCA didn't file for any exemptions for their vacant property in 1998 or 1999. They didn't seek an exemption in 2000, and the basis for which they apparently received their exemption didn't apply to them. And it appears the exemption they received was granted by the wrong authority."

If granted by the Circuit Court, the order would require the tax assessor to place the YMCA property on the tax rolls for 1998 and the years afterward. It would also force the Village to collect the back taxes owed for 1998, 1999 and 2000. ■

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taxes to subsidize an organization that hasn't shown they deserve a free pass," Calnin said. "There are laws designed to protect taxpayers, but the laws weren't followed."

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YMCA Exemption

Property's use determines each case

This is in response to the May 21 editorial titled "YMCA has earned exemption." Assessors are bound by facts and law, not the rewarding of good deeds. It is the Wisconsin Legislature that creates exemptions, not assessors, mayors, common councils or editorial boards.

The Legislature has seen fit to create an exemption for YMCA camps and facilities as long as they are not in incorporated cities or villages. They have not created a blanket exemption for all YMCA activities. In fact, the Legislature recently had the opportunity to pass such legislation. It failed. Even more recently, the Legislature specifically denied a property tax exemption for health and fitness centers in non-profit hospitals. We think these actions speak volumes.

The YMCA has long sponsored fitness as one of the components of its mission. It is laudable to offer opportunities for young and old alike who could not otherwise participate in such activities. The City of Milwaukee assessor's office has recognized the benevolence of these activities by exempting from the property tax all property of the YMCA entitled to the exemption.

If the YMCA believes, and if the Legislature agrees, that providing state-of-the-art health and fitness centers for business professionals and affluent residents is benevolent, lawmakers should pass legislation to that effect.

Until then, assessors must look at each facility on a case-by-case basis. The test is not how or where the money is used, but how the property is used.

Robert G. Lorier
President, Wisconsin Association of Assessing Officers
Brookfield ■

Computer Assisted

By: Marty Goldstein

The WAAO Web site, www.waao.org, now has a link on it to Amazon.com. By going to amazon.com by clicking on the link on our web site, any purchases you make will earn money for WAAO, at least 5% of all purchases. Significant savings can be had, up to 50% on best sellers, including the Harry Potter series. Software, electronics, and many more items can be purchased online at Amazon.com. Just remember to get to Amazon.com by clicking on the link on our site.

NewMembers

Chabron, Carolyn E

Municipal Clerk III
City of Wauwatosa
7725 W North Ave
Wauwatosa, WI 53213
(414) 479-8969
(414) 471-8414

tassessor@ci.wauwatosa.wi.us

Regular 1

Hennen, Mary

Property Appraiser
City of West Allis
7525 W Greenfield
West Allis, WI 53214-4688
(414) 302-8233
(414) 302-8238
Regular 1

Jaworowicz, James M

Appraiser 1
City of Wauwatosa
7725 W North Ave
Wauwatosa, WI 53213
(414) 479-8973
(414) 471-8414
Regular 1

Jordan, Dimitri R

Appraiser
City of Milwaukee
200 E Wells St. Rm 507
Milwaukee, WI 53202-3564
(414) 286-3113
(414) 286-8647
Regular 4

Meiers, Robert J Jr.

Senior Tax Consultant
American Appraisal Property Tax Services
10 S Riverside Plaza Suite 300
Chicago IL 60606
(312) 454-9580
(312) 454-9488 Fax

Norby, James C

MAI, SRA

J C Norby & Associates
2115 E Clairemont
Eau Claire, WI 54701
(715) 834-3953
Subscribing 1

Feltz Jason
Accountant, Clifton Gunderson, LLC
100 Park Plaza PO Box 2886
Oshkosh WI 54901
(920) 231-5890
(920) 231-5890 Fax
Subscribing Member

Announcing the 2000 Municipal Assessors Institute

The 2000 Municipal Assessors Institute will be held on September 26-29, at The Hyatt Regency in Milwaukee

Enclosed is a copy of the program for this meeting. You will note that a banquet is planned for Wednesday evening. The \$80 registration fee (\$100 fee for on site registration) will include the cost of the banquet. The spouses'/guest registration fee is \$25, which includes the reception on Tuesday evening and the banquet on Wednesday night. These fees should be returned **with** your registration form.

The sessions on Tuesday afternoon, Wednesday afternoon, Thursday and Friday morning have been submitted to the Department of Revenue and the Department of Regulation and Licensing for approved continuing education credits.

Included with this announcement is another form on which we ask your assistance in helping us to make the necessary program arrangements. You will also note on the program that the sessions are numbered (1) through (13), and we ask that you check which sessions you plan to attend.

2000 Municipal Assessors Institute

The Hyatt Regency Hotel, Milwaukee
September 26-29, 2000
Tuesday, September 26

Morning

10:00 Registration—

Afternoon

1:30 Moderators' Meeting

2:00 (1) **Recent Changes to Chs. 7, 8 and 9 of the WI Property Assessment Manual** — (3 Hours Appraisal)—*Bring copies of these chapters with you.*

Moderator: Paul Koller, City Assessor, New Berlin

Instructors: Sharon McCabe, Commercial Appraiser, Madison,
Bob Behling, District Mgr., Mfg./TELCO, DOR, Milwaukee and Doug Milius,
Equalization Supervisor, DOR, Fond du Lac

(2) **Emerging Issues in Social Entrepreneurship & Unrelated Business Income Tax** — (3 Hours Law & Management)

Moderator: Carol Kuehn, City Assessor, Stevens Point
Instructors: Gregg Hagopian, Assistant City Attorney, Milwaukee
and Pete Weissenfluh, Chief Assessor, Milwaukee

6:00 President's Reception—

Wednesday, September 27

Morning—General Session

Al Andreo, City Assessor
Eau Claire; Chairman, Municipal
Assessors Section, presiding

9:30 Address — Edward A. Crapo, Property Appraiser, Alachua County, Gainesville, FL, IAAO President

Address — Michael Sutherland, Mower Co. Assessor, Austin, MN, NCRAAO President

WAAO Business Meeting

10:30 **What's New From DOR** — Cate Zeuske, Secretary, Department of Revenue

Afternoon — Concurrent Workshops

1:30 (3) **Small Jurisdiction Annual Activities & CAMA Applications**—
(3 Hours Law/Management)

Moderator: Al Andreo, City Assessor, Eau Claire
Instructors: Carol Kuehn, City Assessor, Stevens Point and
Russ Schwandt, City Assessor, Green Bay

(4) **Personal Property: Statistical Overview & Auditing Tips** — (3 Hours Appraisal)

Moderator: Wes Little, City Assessor, Beloit
Instructors: John Meyer, Supervising Assessment Ass't, Milwaukee,
and Pete Krystowiak, Deputy Assessor, Kenosha

(5) **Medical Facilities and Charitable Enterprises** — (3 Hours Law/Management)

Moderator: Ray Fisher, City Assessor, Madison
Instructors: Pat Sheehan, Ass't City Attorney, Kenosha, Mike
Higgins, City Assessor, Kenosha and Pete Weissenfluh
Chief Assessor, Milwaukee

Evening

6:15 Reception—

7:00 Banquet

Thursday, September 28

Morning — Concurrent Workshops

- 9:00 (6) **Survey of HVAC Systems** — (3 Hours Appraisal)
- Moderator: Nan Giese, Deputy City Assessor, Wausau
Instructor: Tom Kasper, Training & Certification Coordinator, Div. of Safety & Bldgs., Dept. of Commerce and Donn Trieloff, Design Engineer, Energy Design Concepts, LLC
- (7) **Valuation of Billboards**— (3 Hours Appraisal)
- Moderator: Paul Musser, City Assessor, Middleton
Instructor: Wes Little, City Assessor, Beloit
- (8) **Breaking the Law on the Internet** — (3 Hours Law/Mgmt)
- Moderator: Dawn Washatka, City Assessor, Appleton
Instructor: Alan Kesner, Ass't Attorney General, Dept. of Justice

Afternoon – Concurrent Workshops

- 1:30 (9) **Making Our Portfolio Perform: Bringing Underutilized Urban Land Back Into Productive Use** — (3 Hours Appraisal)
- Moderator: Mike Higgins, City Assessor, Kenosha
Instructors: Brian Reilly, Dept. of Development, Milwaukee, Beverly Craig, Milwaukee Economic Development Corp. and Ray Forgianni, City Development Dir.-Planner, Kenosha
- (10) **Board of Review** — (3 Hours Law/Management)
- Moderator: Dawn Gale, Property Appraisal Specialist, La Crosse
Instructors: Reed Johnson, Chief Training Officer, Assessment Practices, DOR and John Macy, Village Attorney, Nashotah, Oconomowoc Lake and Sussex
- (11) **Recruitment & Retention of Quality Employees** — (3 Hours Law&Mgmt)
- Moderator: Russ Schwandt, City Assessor, Green Bay
Instructors: Jim Geissner, City Personnel Director, La Crosse and Mark Schlafer, City Assessor, La Crosse
- (12) **Developments in New Construction—Field Trip**— (3 Hours Appraisal)
- Moderator: Paul Koller, City Assessor, New Berlin
Instructor: James Siebers, City Assessor, Mequon

Friday, September 29

Morning

Dawn Washatka, City Assessor,
Appleton; 1st Vice Chairman,
Municipal Assessors Section, presiding

7:45 Business Meeting

8:00 (13) **Ethics and Uniform Standards of Professional Appraisal Practice** —
(4 Hours Law/Management)

Moderator: Dawn Washatka, City Assessor, Appleton
Instructors: Wayne Llewellyn, Economic Analyst, Calgary, Canada
and Mary Reavey, Assessment Commissioner, Milwaukee

12:00 Adjournment
Return to: League of Wisconsin Municipalities
202 State Street, Suite 300
Madison, WI 53703

Registration Form for 2000

Municipal Assessors Institute

Please answer "yes" or "no" to the following questions:

<u>Yes</u>	<u>No</u>	
_____	_____	My spouse/guest will accompany me. His/Her name is: _____ _____.
_____	_____	I/We will arrive in time to attend the President's Reception on Tuesday evening.
_____	_____	I/We plan to attend the Reception/Banquet on Wednesday evening.

I will attend the following sessions: (check one in each column)

_____1	_____3	_____6	_____9	_____13
_____2	_____4	_____7	_____10	
	_____5	_____8	_____11	
			_____12	

Name _____
(please type or print)

Title _____

Address _____

City, State, ZIP _____

Please **return form with check**
for \$80 (\$100 for on site registration)
(\$25—spouse/guest) to the
the League office by Wednesday, Sept. 13

Mail to: Hyatt Regency Milwaukee
333 W. Kilbourn Ave.
Milwaukee, WI 53203
(414) 270-6068

check in: 3:00 p.m.
check out: 12:00 p.m.
(414) 270-6069 (Fax)

Room Reservation Form

Municipal Assessors Institute

September 26-29, 2000

Please reserve the following accommodations for me in connection with the 2000 Municipal Assessors Institute (check accommodation desired)

Single

Double

_____ \$98.00 per day

_____ \$110.00 per day

(plus 14.6% room and state tax. If you are tax
exempt, a letter/certificate of exemption is required)

I plan to arrive at about _____ (a.m.)
_____ (p.m.) on _____, September _____,

_____ (a.m.)
2000 and depart at about _____ (p.m.) on _____, September _____,

2000. Please send confirmation to the undersigned.

Name _____
(please type or print)

Type of Room

Title _____

____ Non Smoking
____ Smoking

Address _____

Municipality _____

ZIP

Fax Number: _____

Reminder: Reservations should be made with the Hyatt Regency by **Aug. 25, 2000.** One night in advance or a credit card is required to guarantee rooms.

Credit Card Type _____ Expiration Date _____

Cardholder Name _____ Credit Card Number _____

Officers:

Chairman-

Al Andreo, City Assessor, Eau Claire

1st Vice Chairman-

Dawn Washatka, City Assessor, Appleton

2nd Vice Chairman-

Wes Little, City Assessor, Beloit

Past-Chairman-

Mike Higgins, Deputy City Assessor, Kenosha

Trustees:

Gretchen Jelinek, City Assessor, Richland Center

Paul Musser, City Assessor, Middleton

Carol Kuehn, City Assessor, Stevens Point

Ray Fisher, City Assessor, Madison

Nanette Giese, Deputy City Assessor, Wausau

Dawn Gale, Property Appraisal Specialist,

La Crosse

Russ Schwandt, City Assessor Green Bay

Paul Koller, City Assessor, New Berlin

Mary Reavey, City Assessment Commissioner,

Milwaukee



Help Wanted

City of Watertown

Assessment Technician/Property Appraiser—Watertown (pop. 21000) seeks Assessment Technician/Property Appraiser. Qualifications: State Certification at the Property Appraiser level or ability to obtain such certification

within 6 months is required. An Associate Degree from Accredited 2 Year College with major course work in Property Assessment or Real Estate is desirable. Strong organizational and communication skills. Responsibilities: listing, measuring and valuing residential properties. Legal description interpretation, data entry and mapping. Auto-Cad experience is desired. 15-mile radius, residency requirement within 6 months of starting date. Position has six-month probation period with starting wage of \$12.64 - \$16.50/hr D.O.Q. plus benefits. Complete job description and application can be obtained by calling (920) 262-4030. Application deadline is Friday August 25, 2000 Attention Jean.

City of West Allis Names Assessor

West Allis finally has a new city assessor. June 6, 2000, The West Allis Common Council named Charles F Ruud City Assessor.

Rudd is the city's fourth assessor in five years. The 47-year-old Rudd has done assessment work in neighboring West Milwaukee. He was quick to point out the similarities between West Milwaukee and West Allis. "It's an older community, a changing community," he said. He believes it will take "new, innovative" commercial development to replace the heavy industrial facilities that once dominated the city's landscape.

Allan Land, who had been serving as acting city assessor, will return to his duties as assistant city assessor under Ruud's direction.

■