



# Assessor's Voice of Wisconsin

1987-88 IAAO Zangerle Award Winner 1991-92 IAAO Zangerle Award Winner



December, 2001

## IAAO – What's in it for you?

By: *Mary Reavey*

What's in it for me? Why should I belong? If you're like me you have posed this question to yourself more than once during your years in the assessment profession. Whether the money comes out of your own pocket or whether your employer pays for it, it doesn't matter. You still want to make sure that its money wisely spent.

### **The Power of Belonging\***

Keep up with change. IAAO offers help and insight into the ever-changing issues related to taxes and the world's property.

**GET SMARTER.** Low-cost education programs help you meet the challenges of an increasingly complex career. We offer the course or workshop you need. And IAAO publications and textbooks are known for their depth and quality of information.

**GET ANSWERS.** Learn to separate fact from fiction through IAAO's Inquiry Answering Service. Remember, it is often what you or your employees don't know that can cost money.

**GET CONNECTED.** Share your concerns and interests with others. Maximize your career opportunities. Join in and join up. From special interest sections to conference networking and socializing, be known and make a difference.

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**GET PRIDE.** The rewards of investing in your career are immeasurable. Beyond the tangible benefits, feel the pride and satisfaction of knowing you are doing all you can to make the most of who you are and what you do.

### **The Value of Membership\***

The International Association of Assessing Officers (IAAO) exists to provide leadership in accurate property valuation, tax administration and tax policy throughout the world.

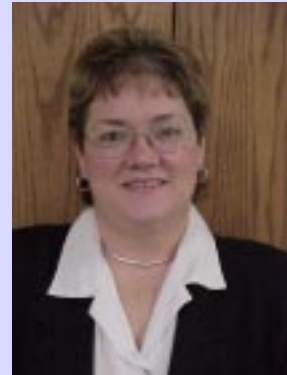
**Regular membership**—available to employees of government jurisdictions or private mass appraisal firms whose duties are directly related to property tax administration and assessment or those individuals with at least 50% of business in support of government jurisdictions.

**Associate membership**—available to other individuals interested in property taxation and assessment administration and who subscribe to the objectives of the IAAO.

**Request Membership Info: From Mary Reavey @ 414-286-3101 or**

**mreavey@ci.mil.wi.us**

\* Information from IAAO website [www.iaao.org](http://www.iaao.org)



### **Most Valuable Member**

WAAO salutes its president, Nan Giese, as WAAO's Most Valuable Member.

Nan began working as an assessor on 8/29/80 for the city of Wausau. She has been a WAAO and IAAO member since 8/1/85. She was recently promoted from deputy assessor to city assessor of the city of Wausau.

Nan, along with Hallie Wendorff, was WAAO year 2000 chairpersons of the year. Nan was on WAAO's program committee from 1990 to 2000, a WAAO trustee from 1995-97, and a speaker at WAAO functions numerous times.

At the time of award, Nan served on WAAO's Membership Services, Planning and Management and Public Relations committees. Nan was WAAO's year 2000 president-elect and is WAAO's current president.

As WAAO's year 2001 most valuable member, Nan is now chairperson of WAAO's awards committee.

Congratulations Nan!

## 2001-2002 Officers

Nanette Giese Wausau	President (715) 261-6605
Steve Miner Cudahy	President-Elect (715) 261-6607
Michael Higgins Kenosha	Vice President (262) 653-2805
Joan Spencer Marshfield	Secretary/Treasurer (715) 384-3856
Mary Hlavinka New Berlin	Past-President (262) 786-6121

### 2001-02 Board of Directors

David Dueholm Madison	2002 (608) 831-8007
Dennis Duszynski Milwaukee	2002 (414) 286-3161
Allan Land West Allis	2002 (414) 302-8234
James Siebers Mequon	2003 (262) 242-3100
Hugh Harper Readstown	2003 (608) 629-5432
Mark Schlafer LaCrosse	2003 (608) 789-7525
Marie Ellis Sheboygan	2004 (920) 459-3393
Paul Klauk Waukesha	2004 (262) 524-3510
Sharon McCabe Madison	2004 (608) 299-4583

### IAAO Representative

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Robert Lorier Brookfield	(262) 796-6649
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Steve Miner Cudahy	(414) 769-2207
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### President's Message

WAAO extends its deepest sorrow to those families who have lost loved ones or friends in the terrorist attacks on September 11th.

The coming year will again be a challenging year for all of us on an individual basis and also for the assessment profession. With the terrorist attacks to the World Trade Center and the Pentagon, the economy is extremely fragile. What will these attacks mean to us personally, to the economy, and to the assessment profession are

questions foremost in our minds. As an organization, we will continue to trust in God and Country. God Bless America!

As I begin my term as President, I would like to take a moment to thank all the people who work so hard to make our organization a success - the WAAO Board, Committee Chairs and their members, representatives, and the entire membership. Without all of you, the Wisconsin Association of Assessing Officers (WAAO) would not exist. It is your constant diligence and efforts that keep WAAO an organization we can point to with pride. I encourage everyone to become an active member. If you wish to become more involved, contact any board member, committee chair, officer or myself. Your involvement with WAAO will be an experience of sharing, education, opportunities and friendships that will last a lifetime.

I look forward to working with all of you and I encourage your thoughts and ideas on any topics. I am very honored to be your president for the year 2002 and with your help and assistance I will be able to perform my duties to the best of my abilities.

Nan

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The Assessor's Voice of Wisconsin is published quarterly by the Wisconsin Association of Assessing Officers, a non-profit Wisconsin association. AVOW serves the information needs of Wisconsin assessors on issues of legislation, education, professional announcements and technical procedures. No part of the newsletter is construed as an endorsement by the WAAO unless so specified. The AVOW is available with membership to the WAAO. A membership form is available on the last page of this newsletter.



## General Meeting Minutes

September 19, 2001

Stevens Point, WI

President Mary Hlavinka called the WAAO business meeting to order during the Wednesday morning group session of the Wisconsin League of Municipalities Assessor's Institute. She thanked Sherry Lee and the League for allowing WAAO time to hold the meeting.

A moment of silence was held for the people that have suffered from the terrorist acts on the Pentagon and the World Trade Center 9-11-01, followed by a group recitation of "The Pledge of Allegiance".

### Secretary/Treasurer Report

The minutes from the June 4, 2001 Quarterly Meeting were approved as printed in the September 2001 AVOW issue.

### Treasurer

The operating account balances total \$21,880.05, and we have \$5,732.28 in the Education fund, for a total of \$27,612.33. Several expenses for the 2001 fiscal year haven't been submitted, therefore the fiscal year report will be added as an addendum to the minutes.

### General Meeting

85 members attended the June 4th General Meeting at Klemmers in Greenfield. Receipts totaled \$2135 with expenses of \$2419.19 for a cost of \$284.19. Receipts for the Education fund raffle totaled \$224.00 with costs of \$84.00, adding \$140.00 to the education account.

### Membership Report

There are 572 members to date on next year's WAAO roster. I have heard from 5 members that they are retiring and will not be continuing as members, but haven't heard from 62 members. I will be mailing a third and final notice after the Institute. Dues will also be accepted any time during the Institute.

Membership forms will be available at the Public Relations display for anyone interested in joining WAAO. There are many

advantages to being a WAAO member, and anyone involved in assessment is encouraged to join.

### Announcements

President Mary Hlavinka encouraged members to purchase one of the IAAO-2006 T-shirts currently being worn by the Milwaukee staff. They are very nice shirts for only \$8.00, and can be purchased from the IAAO 2006 Host Committee members.

Raffle tickets will be on sale throughout the day for the Education fund. All people attending the Institute are encouraged to purchase tickets. A cribbage board in the shape of a boat, and another nice folding cribbage board were donated by Mel Raatz for the raffle. Sharon Raatz's father crafted the boards.

### Committee Reports

#### Auditing

Dave Krolicki reported The Audit Committee met yesterday and saw the books of the Association in good order and without discrepancy. A letter will be forwarded to the WAAO President regarding the audit.

#### IAAO Report

Wayne Ballweg gave his farewell comments on retiring as WAAO's IAAO Representative. He will also be retiring his gimmick hat with the many different pins he received over the past four years. He has many happy memories, and appreciates the help and support from other WAAO members.

Wayne reported IAAO is an organization that is an absolute benefit if you're in the assessment profession. The education, help and camaraderie from IAAO is unbelievable. IAAO is there for one purpose - education.

Wayne was applauded for his work as the IAAO Representative before turning the report over to Mary Reavey, WAAO's 2002 IAAO Representative.

Mary officially thanked Wayne for all the work he has done, and presented him with one of the 2006 T-shirts in appreciation.

Mary reported several assessors from Wisconsin were present at this year's IAAO convention in Miami: (Mary Reavey, Carol Kuehn, Russ Schwandt, Mark Schlafer, Greg Grandprey, Peter Weissenfluh, Mike Higgins and Mary Hlavinka - plus some of the Wisconsin Tax Reps). There was a nice showing from Wisconsin, which she would like to make even better in the future.

The IAAO Conference began Sunday, September 9<sup>th</sup> with a daylong professional seminar. That evening there was a welcoming reception, featuring deep-fried pineapple.

Monday began the 1 and 1/2 hour seminars - two each morning and two each afternoon. Sessions included many topics, all very timely for assessors, including: "Chasing Sales", "Texas Department of Revenue Studies", "What is a Non-Profit Hospital", "Best Practices for Assessment Regulatory Agency", "Capitalization Rates" etc.

As with any seminar, one of the best benefits of the IAAO Conference is the chance to network with other assessment professionals. There were opportunities to meet a lot of assessors with similar problems to those we have in Wisconsin, and we were able to share experiences and get a heads-up on what other people are doing.

So, for professionals still asking "What's in it for me - why should I join IAAO?" Mary listed a few reasons why she feels it's well worth the cost.

IAAO has been a leader in education, providing excellent training programs for assessors worldwide. WAAO and the City of Milwaukee have been sponsoring a couple of IAAO courses every year.

Secondly, IAAO has a comprehensive set of standards for assessors regarding research and development (e.g. standards on ratio studies, standards on public relations, standards on assessment administration), and in addition to those standards, there are outstanding texts and reference materials available through IAAO, at a reduced cost for IAAO members.

Also, if you need help finding information on that odd property in your municipality, or on a legal matter that you're facing, IAAO has a research department. Mary said "I've used that research department, and believe me, they help you, and they help you fast with information you might want."

Thirdly, IAAO publishes every other month, a news magazine ("Assessment Journal") that focuses on recent developments in the assessment profession.

Fourthly, you get the chance to network with thousands of professionals over the world and talk to them about common issues.

The current membership dues were just raised at the last meeting to \$150 a year. However, there is a \$75 half-price membership for first time members who sign up through the IAAO Representative.

Anyone interested in joining should contact Mary Reavey. It would be great if we could get double the amount of people



that attended this year's conference to attend next year (Los Angeles, October 13-16, 2002).

IAAO also has an excellent web page. You can actually go into the web page and get information and get your questions answered.

At this year's Conference, an IAAO Research and Development Award was given for participation in "The Government-5" Governor's Task Force on Benevolent Retirement Homes for the Aged. Members of the Task Force were Gregg Hagopian, Peter Weissenfluh, David Huebsch, and for-profit nursing home representatives, Larry Weiss and Pat Murphy.

The L. Barnard Award was also given to Gregg Hagopian for a publication on "Non-profit Senior Housing and Property Tax Exemptions" published in the November/December 2000 issue of the "Assessment Journal".

### **NCRAAO Report**

Doug Milius noted that some people are wearing little red, white and blue ribbons. These are in remembrance of 60 Department of Revenue people lost in the destruction of the World Trade Center. Anyone wishing to donate to the relief fund for their families should contact Bonnie Bindl or Bill Wardwell.

Doug thanked WAAO for providing funds for Steve Miner and himself to attend the Board of Directors meeting in Wichita, Kansas the end of August. WAAO's current NCRAAO Directors are Bob Lorier, Doug Milius, and Steven Miner, each having been appointed to a 3-year term.

Doug thanked Mark Low, NCRAAO President, from the State of Kansas for the fine hospitality they provided. The Directors were shown some of the area sites and the hotel, so they can pass the information on to WAAO members.

Wichita is a great city - the per capita income of which is the 2<sup>nd</sup> highest in the U.S. It has a lot of aircraft industry and is a great place to visit, and especially if you have any interest in aviation.

In addition to that, Wichita expresses a real cowboy theme - it was part of the Chismholm Trail for the cattle drives that occurred.

Also about 40 minutes away is Hutchinson, Kansas, which has an excellent Space Museum. They recently went into the Atlantic Ocean and brought up the Gus Grissom space capsule, which is being readied for the museum.

Assessors are encouraged to plan to attend the June 10-12, 2002 Wichita Conference. It would be a nice place to plan a vacation around and attend with their families.

The NCRAAO Reps attended the Directors Meeting not only to find out what is being planned for the next Conference, but to make sure some of the sessions might be certifiable for Wisconsin Credit.

Another reason for attending the meeting was to try to delay Wisconsin's rotation to host the NCRAAO Conference from 2005 to 2008 (due to the Milwaukee IAAO 2006 commitment). Doug thanked the Board of Directors for voting to allow the delay for Wisconsin.

Doug wanted to especially thank Paul Welcome, IAAO President, from Kansas for speaking on our behalf to support delaying the Wisconsin NCRAAO Conference. Paul had pushed for Kansas to host the IAAO 2006 Conference, and supported Wisconsin's delay request due to the added workload required to host NCRAAO in 2005 and IAAO in 2006.

WAAO should send a "Thank You" letter to the NCRAAO Board of Directors, expressing our thanks for the vote to delay holding the Wisconsin Conference until 2008.

### Education & Training

Reed Johnson made it a special point to be sure to thank the members of the Education and Training Committee (Mary Watson, Bob Leonard, Peter Krystowiak, Mike Couillard, Jim Murphy, and Barry Feig) for doing another fine job this year.

The "Assessing in Wisconsin" CD- ROM has been completed by Barry Feig, City of Marshfield. CD's are available for \$5.00 through Barry.

Phone: 715-384-3856

FAX: 715-384-7831

Email: [barry@ci.marshfield.wi.us](mailto:barry@ci.marshfield.wi.us)

The CD contains a complete word file containing the "Basic Education Curriculum". You no longer have to start from scratch in preparing presentations with this CD. It can be printed and used to train or educate groups about the assessment process.

The CD includes narrative and overhead masters, instructor notes and discussion points. You can work it from 20 minutes to several hours. It has the power point slide pop-up adult tour (8 to 10 minutes) of the assessor's responsibilities. There is also a 5-minute kiddie tour for groups touring the office.

A special thanks to Barry for his work in compiling the CD. The CD will be demo'd during the Conference.

IAAO Courses 102-Basic Income, and 400-Administration are being sponsored the week of October 15<sup>th</sup>. To date, 30 people have signed up for 102, and 15 have signed up for 400. Monday is the deadline to sign up for the courses. Mary Watson in Milwaukee is the Course Coordinator.

Tuesday, March 5<sup>th</sup> the Committee is planning a seminar in Wisconsin Dells. The Committee has contacted Matt Stawicki, Princeton, New Jersey about teaching a Marshall and Swift Commercial Estimator and Manual Course. The cost is estimated at \$80 to \$100 for the Tuesday session. WAAO's morning quarterly meeting and afternoon education will be held March 4 - both days again at the Raintree Resort in Wisconsin Dells.

### Legislative

Peter Weissenfluh thanked the members of the Legislative Committee (Al Land, Paul Koller, Shannon Krause, Russ Schwandt, Tom Kienbaum, Phil Sanders, Gene Miller, Hallie Wendorff, and Andy Berkhout). It's through the efforts of the Committee and the work of the Executive Board to the extent that we have any





success in legislation.

The Committee is continuing to try to build good coalitions with the League of Municipalities, the Alliance of Cities, and in some cases the Wisconsin Towns Association, and certainly the Wisconsin Department of Revenue.

The Governor signed the Budget Bill at the end of August, and there were several assessment and exemption related issues. We have some new exemptions to deal with.

First of all, there was an expansion of the exemption for digital broadcasting to include cable television equipment, effective for 2002.

There was an expansion of the property tax exemption for YMCA's and YWCA's, also effective for 2002.

There's going to be a new property tax exemption for fax machines and cash registers, effective 2003. The automatic teller machines will remain exempt. There was a provision in the budget bill to get those back on the roll which was vetoed by the Governor.

There will be changes to the assessment of telephone company property. Telco will be going to a predominant use test in 2003.

We were successful at asking for a veto. The governor did veto a proposal regarding the classification of certain property as swamp and waste.

Looking ahead, the DOR has a draft dealing with changes to section 70.05, compliance matters, which would reduce the current 8-year limitation for compliance down to 4 years.

The proposal would also change the definition of major class of property from 5% to 15%, and would include a deadline for

70.75 reassessments. We know that the City of Milwaukee and the League will also be sponsoring anti Property Flipping legislation, which we're hopeful WAAO will support.

Finally, there is an Assembly Joint Resolution 10 first hearing. It's a fairly poorly-crafted attempt to put limits on property tax increases. They really haven't defined what some of the items are and how it affects the assessment process.

Steven Miner, Shannon Krause, and Mary Hlavinka were thanked for testifying in relation to several bills during the budget process.

Members are encouraged to check out the WAAO web site. The Committee tries to keep current proposals and legislation on the web site, and also writes reports for the AVOW newsletter. It's beneficial to take advantage of the information by becoming a WAAO member, and also an IAAO member.

### **Program**

Nan Giese reported the Program Committee has been very busy this year. There is an education raffle tonight, and everyone is encouraged to participate by purchasing raffle tickets. Some very nice prizes have been donated for this raffle.

Nan thanked the members of the Program Committee for their hard work during the year: Denise Neumann, Joyce Sargent, Louis Horvath, Mary Semrad, Eric Miller and Charles Paskey.

### **Personal Property**

John Meyer also thanked the members that served on the Committee this past year: Dawn Van Natta, Mary Hennen, Julie Matthes, Mary Semrad, Peter Krystowiak, Dennis Duszynski, and Mark Schlafer. He especially acknowledged Pete Krystowiak for doing a lot of the research and legwork for developing the information needed for the classifications guidelines project.

The committee has completed the 2002 personal property return. They also worked on the classification project in conjunction with the Real Estate Standards Committee, and are nearing completion of that task. They hope to have some recommendations ready for the Executive Board later this year, or early next year.

Finally, the Committee has worked on a personal property survey that's available to be filled out during the Institute. The survey concerns what should or should not be included on the 2003 personal property return. As an extra incentive to complete the survey, a \$20 prize will be drawn at random from the names of people that turn in the completed surveys.

### **Property Tax Exemptions**

Gregg Hagopian reported the Committee has been working on

developing a new legislative model to deal with property tax exemption disputes. Once the framework is completed, a proposal will be brought to the Executive Board for approval. This would also require some legislative changes. The committee has been in a hiatus mode while the legislature has been busy with the budget bill.

Gregg thanked the members of the Committee and the Executive Board for their support.

### **Ad Hoc Commercial Sales**

Allan Land thanked the members who served on the Committee: Michele Cullen, Peter Krystowiak, Tony Lockly, Marty Goldstein, Wes Little, and Jim Murphy. The Committee has worked on tough logistical issues involved in creating a commercial sales system.

When the Committee first met in May, the goal was to improve the system of reporting commercial sales statewide. It includes obtaining raw sales data from the transfer return, organizing the data, and making it available at one location (the WAAO web site in the members only area). Work is continuing on the details, and a test-run in one community has also been completed. The Committee will be forwarding recommendations to the Executive Board soon on whether a better system can be developed and at what cost.

### **Public Relations**

Tim Kosteretz reported this was a busy year for the Committee members. The Committee got a lot done, in spite of the fact that at least half the members completed revaluations and had limited time for Committee meetings.

The Committee is here for members. The goal is to help members do a better job and get recognition for accomplishments and dedication to the profession.

There is a pretty good program in place to send out letters of recognition on behalf of our organization to Mayors, Administrators, Village Managers, Alderpersons etc. Sometimes it's hard to get them to understand how valuable our services are, and it's often more difficult to get the recognition deserved.

This year the Committee mailed 37 press releases and letters of recognition to media and community leaders.

It's easy to have the Public Relations do that for you. Any member of Public Relations can be contacted and there is usually a form in one of the AVOW issues. Anyone receiving recognition from Community groups, award winners, committee chairs, etc. are encouraged to contact us.

We also sent over 20 letters of congratulation to award winners and elected officers, to make sure that the people who make this organization go stay motivated to keep doing it.

113 letters were also mailed to the entire state legislature. There is a strong coalition of property tax and assessment related organizations that have a lot to say about property taxation in our state. We want to make sure the legislators know we're here. Every year some new people get elected, and we want them to be aware of WAAO.

The letters have been effective, because each year we receive several letters of appreciation thanking us for our introduction and for the work we are doing.

WAAO members are encouraged to consider ways the Public Relations Committee can serve you better. There will be a suggestion box in the hallway during the Institute.

Mel Raatz from Rural Concerns commented that it would be nice if we could have some type of publication that he could offer to leaders in municipalities where he works that would encourage computerization. We will be looking for other ideas from the membership.

Tim thanked the Committee members for their dedication, good humor, patience and service this year: Marie Ellis of Sheboygan, Shannon Krause of West Bend, Steve Miner of Cudahy, Lynn Morgan of Whitefish Bay, Marlene Revolinsky of Manitowoc, and outgoing member Wayne Schneider of Wausau who has retired. Tim especially thanked Tina Bizub from Milwaukee, our hard-working AVOW newsletter editor for her service.

### **Rural Concerns**

Mel Raatz reported that the Rural Concerns Committee has been relatively active this year, and tried some different things. Informational meetings were held throughout the state. Out of meetings came several ideas. Both town and city personnel currently work with ag use valuation, ag use penalties, etc.

The Committee has worked on a survey, for which the results will be made available at the Towns Association Conference October 21-23.

Assessor training will be provided at the Conference. Mel acknowledged Joyce Frey's work in setting up the sessions. Also helping were Hallie Wendorff, and Reed Johnson.

The session will involve on-site inspections of both an operational and non-operational farm the morning of October 22<sup>nd</sup>. During the afternoon session, the farms will be valued using the WPAM Marshall Swift manual.

## NEW BUSINESS

Mary Hlavinka took a few minutes to thank the WAAO officers, Executive Board, Committee Chairs, and WAAO members for their hard work and support during the year. She also thanked Paul Koller and the New Berlin staff for their support while she served as WAAO President. Mary encouraged members of the organization that haven't been involved to consider becoming more active.

### Election of Officers

The meeting was turned over to Bob Lorier, Nominating Chair to conduct the election of officers. The list of officers proposed by the Nominating Committee was published in the September AVOW issue.

#### President (1-Year Term)

Nanette Giese - City of Wausau

According to the bylaws of the Association, the President Elect automatically succeeds to the Presidency.

The other officers and new Directors are put before the membership for a vote.

#### President-Elect (1-Year Term)

Steve Miner - City of Cudahy

Nominations from the floor for the position of President-Elect were called for three times. Hearing no nominations from the floor, a motion was made that the nominations be closed and a unanimous ballot be cast for Steve Miner. Motion seconded and carried.

#### Vice-President (1-Year Term)

Michael Higgins - City of Kenosha

Nominations from the floor for the position of Vice-President were called for three times. Hearing no nominations from the floor, a motion was made that the nominations be closed and a unanimous ballot be cast for Mike Higgins. Motion seconded and carried.

#### Secretary-Treasurer (1-Year Term)

Joan Spencer - City of Marshfield

Nominations from the floor for the position of Secretary/Treasurer were called for three times. Hearing no nominations from the floor, a motion was made that the nominations be closed and a unanimous ballot be cast for Joan Spencer. Motion seconded and carried.

#### Executive Board Members

(3-Year Terms)

Marie Ellis - City of Sheboygan

Paul Klauck - City of Waukesha

Sharon McCabe - City of Madison

Nominations from the floor for the Director positions were called



*The 2001-2002 WAAO officers were sworn in at the Quarterly Meeting during the Wisconsin League of Municipalities conference this September*

for three times. Hearing no nominations from the floor, a motion was made that the nominations be closed and unanimous ballots be cast for Marie Ellis, Paul Klauck and Sharon McCabe. Motion seconded and carried.

Bob thanked the new officers and directors for their consideration when they were called upon by the Nominating Committee to serve as officers and Executive Board members.

### Installation of Officers

Mark Low, President of NCRAAO administered the oath of office to install the newly elected Officers and Executive Board Members.

### Exchange of President's Duties

Mary Hlavinka turned the President's official gavel over to newly elected President, Nan Giese.

Meeting Adjourned!

### Addendum

#### Fiscal Year Report

The beginning balance in the operating accounts for the 2001 fiscal year was \$16,907.19. Receipts for the year totaled \$50,479.96 with disbursements of \$44,932.97, for an ending balance of \$22,454.18.

The beginning balance in the Education fund was \$6,190.77. The account gained \$188.26 in interest and \$1,916.00 in raffle tickets were sold. Prizes for the year totaled \$777.00 and the ticket rolls cost \$10.00. There was one speaker fee paid from the fund in the amount of \$531.25, and \$458.89 was allocated to



the IAAO Host Committee. This leaves an account difference of \$327.12 and an ending balance of \$6,517.89.

Attendance at this year's General Meetings totaled 265, versus 256 last year. Receipts totaled \$6,650, with expenses of \$7,653.20, for a cost of \$1,003.20 (including speaker costs). The average cost per paid receipt was \$28.88.

Education and Training sponsored Income 112 and Fundamentals 101 in October 2000, and Blueprints and Appraisal Critique in March of 2001. Total attendance for the courses was 113. Receipts totaled \$23,953.29, with expenses of \$20,668.42, for a net difference of \$3,284.87.

*Respectfully Submitted,*  
*Joan Spencer, Secretary/Treasurer*

## Rural Assessor's Exchange

*By: Mel Raatz*  
October 5<sup>th</sup>, 2001

Is an assessor an educator?

To be an assessor today, you need to keep yourself and staff up-to-date with the latest legislative changes, computer software changes (Volume II change) and necessary public relations required. Time demands have increased immensely in the past few years due to questions raised by taxpayers concerning legislative changes (ex: ag use assessments).

Besides keeping ourselves abreast with what needs to be done, we need to educate our municipalities with what we are doing. If you don't let your municipal board know what is required of you, they have no idea what they are paying for.

To receive a fair wage for the work required of you, you need to attend more than the Board of Review. Most Board members are willing to learn more about the assessment/taxation process and where their funds come from. I'm sure they would like to know what some of those reports DOR sends to them pertaining to compliance, the level of assessment and sales ratios mean. If you really want to perk their interest, give them a listing of all the sales that have taken place in their municipality. (You need to do this anyway to establish a level of assessment.) This gives you an opportunity to let them know what you are doing throughout the year.

You need to make your Board aware of the various reports that directly affect the finances and level of assessment of their municipality. (Example: real estate transfer returns verified, computer exemption report, TID reports, final reports, etc.) The last couple of years you should've reclassified ag land adjacent to roads. Not only should you reclassify

fallow ag land, but you should track the various classes of swamp/waste (fallow #1-#2-#3-pasture, roadway, swamp/waste, ponds and gravel pits). Ag use assessment appears to be here to stay. You need to change the assessments annually based on numbers received from DOR. Again, this means more work and a notice must be sent out for all changes. This means more expenses. We need to make the Boards aware of all land that changes use from ag to any other class. The Board then makes the decision as to applying an "Ag Use Penalty". (We have no option, we must inform them which lands would qualify.) Did you let your municipality know that you've done this? Your municipality needs to know what you're doing.

The above items are just some of our tasks that have changed the past few years. I believe most Boards would understand that added work would equate to a higher cost. If they don't know what you're doing, why would they be willing to spend more to see you once a year at Board of Review like usual?

As an assessor, our services are always needed. We are not dependent on the economy. As they say, the two sure things in life are death and taxes". We are part of the tax process. Our services are needed and legislation has continued to give us more job security by the various responsibilities they have placed on us.

If you expect more from your municipality, you must communicate in a positive EDUCATIONAL manner that you ARE doing more. An informed Board can make a better decision. We need to give them the tools to do so.

Mel Raatz  
Rural Concerns



*Mary Reavey & John Meyer model the 2006 IAAO convention T-shirts*

## Legislative Report

By: *Pete Weissenfluh*

*Upcoming proposals for monitoring:*

*The Department of Revenue is attempting to get sponsors for a "Corrections Bill"*

**Property Tax Assessment Corrections Bill — 2001 Legislative Session LRB 3130/1**



### **Changes to Property Tax Assessment Non-Compliance Law; Set Deadline for filing petitions for Reassessment**

Under current law, if DOR determines that each major class of property in a taxation district is not assessed within 10% of its full value at least once during the prior four years, the district is deemed out of compliance. This draft would shorten the time that taxation districts are allowed to remain out of compliance from 8 years to 4 years before DOR will order and supervise a taxation district's assessment. And the draft eliminates the requirement that local assessors participate in DOR training in assessment procedures before DOR conducts a supervised assessment of the property. These changes would become effective January 1, 2004.

In addition, this draft redefines a major class of property from 5% of the full value of the district to 15% of the full value of the district. This is more representative of a "major" class. The present 5% definition of major class often causes a district to be out of compliance, while the majority of property in the district is assessed equitably and in compliance.

All of these provisions are strongly supported by the Wisconsin Association of Assessing Officers, the League of Municipalities and the Wisconsin Towns Association.

The draft also sets a February 15 deadline (the year following the year petitioned) for a reassessment request (taxpayer-initiated petition) by owners of at least 5% of a taxation district's assessed value. Currently there is no deadline for such requests. The department has experienced problems caused by late-filed petitions and difficulty in securing certified assessors to do revaluation and reassessments. The Wisconsin Association of Assessing Officers supports this change as well.

Finally, the draft provides an exception to the current 15-day notice requirement for property tax assessment changes if the property owner and the assessor both agree to the changed assessment (i.e., the assessment is lowered) at the open book conference. Currently, if a property is assessed at a different value than the previous year, the assessor must notify the property owner of the difference at least 15 days before the meeting of the taxation district's board of review. This means an unnecessary 15-day delay. The change provided by this draft

will result in labor savings for assessors and speedier changes for property owners.

**Revise Application Process for Assessor Licensure** This draft eliminates the requirement that a local property tax assessor's application for recertification be notarized as well as the requirement that the application be submitted 60 days before expiration of the assessor's current certificate. Under this proposal, the application may be submitted at any time prior to the expiration of the current certificate. Also, DOR would be able to allow a reasonable extension of time for submitting an application for renewal if the applicant has attended at least 4 of the last 5 assessor training sessions.

**Revise Penalty for Not Reporting Exempt Computer Property** 1997 Act 237 provided an exemption from property tax for computers and requires the state to compensate taxing jurisdictions for their tax revenue loss. To determine the state payment to taxing jurisdictions, owners of the exempt property must report the value of that property on their personal property returns.

Act 237 imposed a fine of \$10 per \$100 of unreported exempt value if a property owner fails to report the exempt property. This means the fine is four times as much as the tax would be if the property were taxable. LRB 2814/1 changes the fine to \$10 per \$1,000 of unreported value, a more reasonable amount.

Finally, LRB 2814/1 changes the current law term "forfeiture" to "penalty" which is a more common term for tax law fines (forfeiture is typically used in criminal law).

**Clarify Procedure for Challenging Tax Lien Foreclosures on Property that is Exempt from Taxation** Under this draft, a person who responds to a county property tax foreclosure action by alleging that the property was not subject to taxation at the time a tax was levied because the property was exempt from taxation must also establish that the person followed the claim procedure established under s. 74.35 alleging unlawful taxation of the property.

### **Another proposal that had a public hearing was ASSEMBLY JOINT RESOLUTION 10**

This proposed constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective.

The Legislative Reference Bureau describes the proposal as follows:

This proposed constitutional amendment, proposed to the 2001 legislature on first consideration, provides that, beginning with real property taxes assessed by city, village, town, or county on the January 1 after ratification, the maximum annual percentage change in the property tax on a parcel of real property for any

year equals the lesser of: 1) 5%; or 2) the rate of inflation in the prior year, doubled, but not less than zero percent. The amendment provides a method by which the limit may be exceeded with elector approval.

WAAO testified in opposition to AJR 10.

**SENATE BILL 259**

This is a proposal written for a very specific property related to the deadline for filing a tax exemption report in the city of La Crosse.

The Legislative Reference Bureau in its analysis of the proposal says, "Under this bill, if a person who owns property that is exempt from property taxes filed the tax exemption form before May 1, 2001, related to the 2001 assessment, the form has the same effect as if it had been filed by March 31, 2001, if the property owner is a church or religious association and the property is located outside the city limits of La Crosse on land that was annexed by the city from the town of Medary.

This proposal has already had a public hearing in Senate committee. WAAO will definitely monitor and be present for an Assembly hearing if one is scheduled.

**PROPOSAL RELATING TO CHANGES IN THE USE VALUE ASSESSMENT LAW**

The WAAO Legislative Committee understands that a proposal may be introduced attempting to clarify what property qualifies for use-value assessment. This may take the form of a one-time filing with the local assessor. It would also implement a uniform penalty with the county and municipality (would each retain 50% of any penalty).



*New Members*



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*The audience listens intently to one of the instructors at the 2001 Wisconsin League of Municipalities conference in September.*

## WAAO Sponsored Education

*By: John Constant*

Fall brings a changing of the seasons and with fall comes WAAO sponsored education. This year, as last year, two IAAO courses were offered. Course 102 – Income Approach to Valuation took place at the City of Milwaukee Central Library with instructor Edward Schoenenbueger, CAE. Also, Course 400 – Assessment Administration was presented at the City of West Allis Library with instructor Michael Ireland, CAE. Both sessions were held the week of October 15 with an examination on Friday morning, October 19.

Assessment Administration (IAAO Course 400) helped to show that managing an assessment office does take an understanding of a number of disciplines towards developing an effective and efficient operation. These disciplines include management / behavioral theories, planning / coordination techniques, organizational structure applications, directing of staff considerations, controlling methods, and concepts relating to public relations. Some managers may emphasize one or two of these aspects but the well-rounded manager will attempt to strike a balance among them for the purpose of achieving an office that functions well within the environment (internal and external) in which it exists.

Instructor Michael Ireland, the Assessor for the City of Bloomington, Illinois, again displayed his commitment to education of the assessment community by leading this course of 21 inquisitive students. With leadership and instructional style of Mr. Ireland, the students provided experience insights to expand on the IAAP curriculum.

The curriculum emphasized that the assessor, as a manager,

must establish goals / objectives and develop internal controls (i.e., evaluate performance relative to predetermined standards and measures of assessment uniformity) through methods or techniques associated with planning, organizing, and directing. Within this framework and given the limitations of the quantity and quality of resources available, the assessor is responsible for providing leadership, making decisions, and achieving results.

Planning is the process of determining exactly how specific goals will be accomplished. Planning has the purpose of increasing the degree of organization success; establish a coordinated effort, efficient allocation of resources, focus on objectives, emphasis on the future, and providing the foundation for other management functions. Planning is constrained by laws, administrative regulations, and public policies.

Organizing is “a system of consciously coordinated activities or forces of two or more persons.” The organizational structure of an assessor’s office provides definition as to allocation of responsibilities, identifies supervisory positions and lines of authority. It also helps to coordinate horizontal and vertical channels of communication within the structure of the organization.

Directing encompasses guiding and overseeing of subordinates by means of leading (within the context of developing management style and degree of delegation), motivating (primary components are ability, effort, and desire), and communicating (includes individual as well as organizational communication). Every assessor’s office either consciously or unconsciously develops into a predominant management style described as either directive, interactive, facilitative or systematic. Each style represents a different basic combination of relationship-oriented and task-oriented behavior. In reality the predominant management style within any assessor’s office will be tempered by another style or styles depending on the complexity of the given organization.

The concluding topic considered in Course 400 was public relations, which includes methods and means for a favorable relationship with the public. Public relations is an art of making people or organizations like you or your organization and to understand you or your organization. The assessor’s public includes individual taxpayers, professional groups, other units of government, civic / professional associations, and public institutions.

As one can see from this brief overview, assessment administration is extensive in its range of considerations and potentially complex in the task of managing the organization well. Best wishes to all assessment managers in your often thankless endeavor.



## Announcing WAAO Education

March 2002

The information presented here is to assist you in next year's planning and budgeting. We hope that you will be able to take advantage of this unique and affordable opportunity for quality education, networking and chance to renew old friendships. The Raintree Resort includes an indoor water recreation facility and is located near gaming and other dining and entertainment venues. *Fee is tentative and subject to change.*

### WHERE:

Ramada Raintree Resort, Wisconsin Dells, WI

### WHEN:

Tuesday March 5, 2002 (Scheduled to follow the regular Monday quarterly WAAO business meeting and program)

### WHAT:

One-Day Seminar  
*"Marshall & Swift Commercial Estimator"*

### COST:

Estimated Registration Fee will be \$80 to \$100 per person and will include a lunch.

### ACCOMMODATIONS:

Raintree Resort—1-888-253-4386

A limited number of very nice rooms will be available for Sunday and Monday nights at the government rate (currently \$62/night). There may be a nominal extra charge for additional family members. More deluxe rooms and suites can also be obtained.

*Program will be submitted to the Department of Revenue for Wisconsin assessor continuing education hours.*

*Above: Wayne Ballweg receives the Presidential Citation in recognition and honor and in special appreciation for his work as IAAO Representative, and for also representing WAAO at WLLA Conferences.*

*Above Left: Marie Ellis, City Assessor for the City of Sheboygan, receives the Public Information Program Award. This was awarded to the City of Sheboygan Assessor's Staff for promoting an understanding of the assessment process through public relations and education, extending customer service, creating an informational brochure, and documenting policies to assure policies and procedures consistency.*



*Mary Watson is awarded a Presidential Citation in special appreciation, for valuable and exemplary service. This WAAO member, a member of the Education and Training Committee, has served as the Course Coordinator for WAAO sponsored IAAO courses since 1995.*



*Mary Reavey accepts this year's Distinguished Assessment Jurisdiction Award. For the 2000 revaluation, this municipality developed a new online residential valuation system. The system replaced a batch-based, costly and rigid CAMA product over 20 years old. The new valuation system provided query and online report generation capabilities, while being user specific. It was designed, developed, and is completely administered in-house; it resulted in a residential assessment ratio of 99.6%, with a coefficient of dispersion of 9%.*

## Personal Property Standards

*By: John Meyer*

Finally, after much anticipation, here are the answers to the “**Five most frequently asked questions**” of the Personal Property Standards Committee.

- 1) The committee received 28 survey responses from the Assessor's Conference in Stevens Point. The PP Standards Committee will use these survey responses to design a one sheet instruction form that communities can use as an optional insert in mailing out their **2003 PP returns**.
- 2) The City of Marshfield was the lucky community chosen in a random drawing from all survey respondents. They have their choice of either a \$25 gift certificate to Subway (Party sub time!) or a treasured place in the hearts of all PP Committee members. Tough call.
- 3) Boxers.
- 4) The revised Classification Guidelines are nearing completion and will hopefully be submitted for review and approval by the WAAO Executive Board and DOR early next year.
- 5) You can never go wrong with chocolate.

## Exemptions

*By: Gregg Hagopian*

NEWS FROM OTHER STATES.

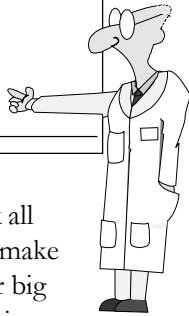
Vermont recently had two property-tax exemption cases that came down along the lines of Wisconsin law.

1. *Burr and Burton Seminary v. Town of Manchester*, Vermont 8/24/01. \_\_ a2d \_\_. Building owned by nonprofit high school but leased to other tenants wasn't used for educational purposes and isn't exempt. Need actual exempt use for exemption. But, headmaster's house is exempt. see, e.g., Wisconsin's student and faculty housing law for university parcels in wis. stat. sec. 70.11(3).
2. *Berkshire School v. Town of Reading*, Vermont 8/24/01. \_\_ a2d \_\_. Undeveloped land owned by private nonprofit school is not currently serving an educational purpose/use and is therefore not exempt from property taxes.
3. *Wilmington City School District v. Board of Commissioners of Clinton County* (ct. app., Ohio), 750 ne2d 1141, Ohio courts said that school board has standing to seek declaratory relief against county's approval of property tax exemptions in community reinvestment area.
4. *Montpelier, Vermont*: the mayor of Montpelier, Vermont recently sent a letter to property-tax-exempt entities (including churches, colleges, veteran's groups and nursing homes) saying that Montpelier was struggling with one of the highest property-tax rates in the state, and asking the nonprofits to pay \$1.39 for every \$100 of property value as a payment-in-lieu of tax (“pilot”) (ie. an amount equal to the town rate) for municipal services like fire and police protection, snow plowing, etc. A spokesperson for the Vermont Alliance of Nonprofit Organizations response was: nonprofits would hope that municipalities would recognize the valuable contributions that nonprofits already make to localities by virtue of their operations.



*Larry, Curly & Mo -- mellow after the Brewery Tour!*

## W. A. A. O. Education Raffle



The Program Committee wishes to thank all those who brought donations helping us make the W. A. A. O. Education Raffle another big success at this year's Assessor's Institute in Stevens Point. This dedication gives support and strength to our organization's educational efforts leading to a higher degree of professionalism. Thank you to the following for your generous donations:

### **Indianhead Association of Assessing Officers**

Rosanne Reckin  
Crystal Hurricane Lamp

### **Property Valuation Associates**

Scott Johnson  
\$100 Gift Certificate for McConnell Inn B & B

### **R & R Assessing Services**

Melvin Raatz  
2 Cribbage Boards

### **The Radmer Group**

Dennis Radmer  
1 nights lodging – Baymont Inn

### **WAAO Education & Training Committee**

Reed S Johnson Chairperson  
4 IAAO Glossaries & T-shirts & 2 CD's

### **Fiedler Appraisal**

Sharon Fiedler  
(5) \$5 Gift Certificates to Culver's

### **Rainbow Falls Family Park**

Rainbow Park LLC  
(2) 1 day passes, (4) 50% off passes

### **Holiday Inn**

Abid Khan  
1 night stay & brunch for 2

### **Louis R Horvath**

Chocolates and Fans

Thank you to those who purchased tickets for the Education Raffle as well. With your support we can continue to provide scholarships and quality educational programs.

Thank you,  
Chuck Paskey  
Program Committee



*Pete Weissenflub & Gregg Hagopian received the Distinguished Research & Development Award together with David Huebsch for their work to help research, draft, and write the Government-5 Report for the Wisconsin Legislature's "Benevolent Retirement Homes for the Aged" Task Force.*



The "Assessing in Wisconsin" CD-ROM has been completed by Barry Feig, City of Marshfield. CD's are available for \$5.00 through Barry.

Phone: 715-384-3856

FAX: 715-384-7831

Email: [barry@ci.marshfield.wi.us](mailto:barry@ci.marshfield.wi.us)

The CD contains a complete word file containing the "Basic Education Curriculum". You no longer have to start from scratch in preparing presentations with this CD. It can be printed and used to train or educate groups about the assessment process.

The CD includes narrative and overhead masters, instructor notes and discussion points. You can work it from 20 minutes to several hours. It has the power point slide pop-up adult tour (8 to 10 minutes) of the assessor's responsibilities. There is also a 5-minute kiddie tour for groups touring the office.



*Presidential citations were awarded to the Program Committee to recognize and honor their valuable service to WAAO and its members. They have worked diligently to set up and get speakers for the Quarterly Meetings. They run the raffles designated for the Education fund, and also work with WAAO sponsored League Institute activities.*

## Assessment Related Budget Provisions

*By: Pete Weissenflub*

### GOVERNOR SIGNS BUDGET BILL

*Governor McCallum signed SB-55, the budget bill, into law. It is WI Act 16. The following is a listing of the major assessment/exemption related budget provisions:*

### PROPERTY TAX ASSESSMENT OF TELEPHONE COMPANIES

Provide that, for purpose of taxation based on property value, classification of real and personal property used in part for the operation of a telephone company and in part for other uses would be based on the predominant use of the property. Under current law, public utilities are generally subject to state taxation under Chapter 76 of the statutes, in lieu of general local property taxation under Chapter 70. Certain utilities, including telephone companies, are taxed on the basis of property value (ad valorem). Others are taxed on the basis of gross receipts. Chapter 70 exempts from local taxation the property of telephone companies and other companies taxed under Chapter 76. However, real and tangible personal property that is used in part for such a company's operating purposes and in part for nonoperating purposes is subject to local assessment and taxation at the percentage of

full market value that represents the extent of the property's use for nonoperating purposes. For ad valorem taxpayers, the property used for the company's operating purposes is assessed by the state and subject to the state ad valorem tax. The bill would remove the references to a telephone company under the current law property tax exemption for utilities taxed under Chapter 76, including the provision that imposes local property taxes on the portion of property used for nonoperating purposes. Instead, the bill would create a new paragraph under Chapter 70 specifying the following: (a) if real or tangible personal property is used more than 50% (as determined by DOR) in the operation of a telephone company that is subject to tax under Chapter 76, then DOR would assess the property and the property would be exempt from the general property tax; and (b) if real or tangible personal property is used less than 50% (as determined by DOR) in the operation of a telephone company taxed under Chapter 76, then the property would be assessed and taxed locally. The bill would also modify the Chapter 76 subchapter on ad valorem taxes on telephone companies to specifically exclude any property that is used less than 50% in the operation of a telephone company. These provisions would first apply to property tax assessments as of January 1, 2003.

### PROPERTY TAX EXEMPTION FOR DIGITAL EQUIPMENT OF CABLE TELEVISION SYSTEMS

Modify the property tax exemption for digital broadcasting equipment by removing the provision that excludes cable television systems from the current property tax exemption. Specify that the provision first apply to property assessed as of January 1, 2002. Reduce estimated state forestry tax collections by \$700 in 2002-03. This provision would exempt an estimated \$3.3 million in value from the property tax base on a statewide basis. Taxes on the affected property are estimated at \$86,000, of which \$700 is state forestry taxes. The remaining taxes would be shifted from the affected property that remains taxable.

### PROPERTY TAX EXEMPTION FOR FAX MACHINES AND CASH REGISTERS

Create a property tax and state ad valorem tax exemption for fax machines, except those that are also copiers, and cash registers, effective with property assessed as of January 1,



2003. Extend the current reporting and state aid payments provisions for exempt computer property to these fax machines and cash registers. Under this provision, this property would become exempt for the 2003-04 property taxes.

### **PROPERTY TAX EXEMPTION FOR PROPERTY OF A YMCA AND A YWCA**

Modify the property tax exemption for property owned by the Salvation Army, the Boy Scouts of America, the Boys' Clubs of America, the Girl Scouts or the Camp Fire Girls to include property owned by a Young Men's Christian Association and property owned by a Young Women's Christian Association. Limit the exemption for each to no more than 40 acres for property located in towns and to no more than ten acres for property located in cities or villages. Repeal the current property tax exemption for YMCA and YWCA summer training camps. Specify that these provisions would be effective with property assessed as of January 1, 2002.

Currently, YMCA and YWCA facilities are exempt under s. 70.11 (4) of the statutes as property owned and used exclusively by a benevolent organization. Therefore, this provision would have no fiscal effect on property owned and used by a YMCA or YWCA. However, the proposed exemption would not retain the current requirement under s. 70.11(4) of the statutes that the property be used exclusively by a YMCA or a YWCA. As a result, this provision also would exempt all property that a YMCA or YWCA may acquire in the future that would not be used exclusively by the organization.

### **MANUFACTURING PROPERTY ASSESSMENTS**

The budget modifies section 70.995(8)(d) to provide that if an owner of manufacturing property files an objection to the state board of assessors regarding the valuation of the property, and the municipality affected does not file an objection, the municipality may file an appeal to that objection with 15 days after the property owner's objection is filed. The budget bill also allows that if a municipality files an objection to the valuation of manufacturing property, and the owner of the property had not filed an appeal, the owner may so file within 15 days after the municipality files the appeal.

### **ERRORS DISCOVERED AFTER BOARD OF REVIEW HAS ADJOURNED**

The budget bill creates section 70.73(1m) which provides that if a town, village or city clerk or treasurer discovers a pal-



*The Publication Award went to the members of the Rural Concerns Committee for providing articles in the AVOW and the Wisconsin Towns Newsletters bringing rural concerns to statewide attention.*

able error within the meaning of section 74.33(1) in the assessment roll after the board of review has adjourned for the year, the clerk or treasurer must correct the assessment roll before calculating the property taxes that are due on the property related to the error. This change applies to the assessments as of January 1, 2001.

### **GOVERNOR VETOS CERTAIN ASSESSMENT/ EXEMPTION PROVISIONS:**

#### **CLASSIFICATION OF CERTAIN PROPERTY AS SWAMP AND WASTE**

This provision would require property, other than agricultural land, to be classified as "swamp and waste" for purposes of the property tax if the property is nonproductive forest land and if the property is part of a parcel, where the other part of the parcel is enrolled in the managed forest land program. Vetoed.

#### **MODIFY CURRENT PROPERTY TAX EXEMPTION FOR AUTOMATIC TELLER MACHINES**

Modify the property tax exemption for computers to exclude automatic teller machines, effective with property assessed as of January 1, 2002. Vetoed – ATMs remain exempt.

## Continuing Education

### Litigation & The Real Estate Appraiser

Sponsor: Waukesha County Technical College  
 Contact: Roger Kerkenbush 262-691-5228  
 Instructor: Ossie Johnson, Bernard Saler  
 Location: WCTC – Pewaukee  
 Dates: November 10 & 17, 2001  
 Hours: 5.0 Program Hours Appraisal & 10.0  
 Program Hours Law/Mangmnt

### Appraisal Ethics

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Paul Fogec  
 Location: 5309 N 118<sup>th</sup> Court – Milwaukee  
 Dates: November 12, 2001  
 Hours: 4 Program Hours Appraisal

### The Condo Form; The 2 - 4 Family Form; The 2055 Form

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Paul Fogec  
 Location: 5309 N 118<sup>th</sup> Court – Milwaukee  
 Dates: November 15, 2001  
 Hours: 4 Program Hours Appraisal

### Appraisal/Assessor - Waterfront And Recreation Properties

Sponsor: Northeast Wisconsin Technical College  
 Contact: Richard Hopfensperger 920-498-6306  
 Instructor: Peter Liptack  
 Location: NWTC - Green Bay  
 Dates: November 17 & December 1, 2001  
 Hours: 15.0 Program Hours Appraisal

### USPAP - Update And Review

Sponsor: Western Wisconsin Technical College  
 Contact: Diane Rud 608-789-6208  
 Instructor: Marla Britton  
 Location: WWTC - La Crosse  
 Dates: December 1, 2001  
 Hours: 4.0 Program Hours Appraisal & 2 Program  
 Hours Law/Management

### Reviewing The Basics

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Paul Fogec  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 1, 2001  
 Hours: 4 Program Hours Appraisal



*"No man but feels more of a man in the world if he have a bit of ground that he can call his own. However small it is on the surface, it is four thousand miles deep; and that is a very handsome property". - Charles Dudley Warner, editor, and publisher (1829-1900)*

*Another way to look at depth factor.*

### Appraisal IIIA

Sponsor: Blackhawk Technical College  
 Contact: Rita Brock 608-757-7726  
 Instructor: James Coutts  
 Location: BTC - Janesville  
 Dates: December 3, 5, 10, 12, and 17, 2001  
 Hours: 17.0 Program Hours Appraisal

### Uniform Standards Of Appraisal Update

Sponsor: Wisconsin Indianhead Technical College  
 Contact: Margaret Forrester 715-234-7082 Ext 5212  
 Instructor: Ron Hanson  
 Location: WITC - Shell Lake  
 Dates: December 5, 2001  
 Hours: 2 Program Hours Appraisal & 2 Program  
 Hours Law/ Management

### Appraising Residential Properties From Blueprints And Specifications

Sponsor: Wisconsin Realtors Association  
 Contact: Della A. Rancourt 608-241-2047  
 Instructor: Richard Heyn, Sra  
 Location: Manchester Suites - Milwaukee  
 Dates: December 12, 2001  
 Hours: 4 Program Hours Appraisal

**Standards Of Professional Appraisal Practice**

Sponsor: Chippewa Valley Technical College  
 Contact: Dave Gavin / Jean Alcanter 715-833-6339  
 Instructor: Ron Hanson  
 Location: CVTC - Eau Claire  
 Dates: December 6 - 7, 2001  
 Hours: 10 Program Hours Appraisal & 5 Program Hours Law/Management

**DRL Practice Guidelines & Broker Ethics - Module Two**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 8, 2001  
 Hours: 3 Program Hours Law/Management

**Use Of Forms & Contract Law**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 8, 2001  
 Hours: 3 Program Hours Law/Management

**New Developments - Module Three**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 9, 2001  
 Hours: 3 Program Hours Appraisal

**General Real Estate**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 9, 2001  
 Hours: 3 Program Hours Appraisal

**Narrative Report Writing**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Paul Fogec  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 10, 2001  
 Hours: 4 Program Hours Appraisal

**Market Analysis - Highest And Best Use**

Sponsor: Wisconsin Realtors Asso  
 Contact: Della A. Rancourt 608-241-2047  
 Instructor: Jack Blazejack  
 Location: Madison, Wi  
 Dates: December 11, 2001  
 Hours: 8 Program Hours Appraisal

**Standards Of Professional Appraisal Practice**

Sponsor: Wisconsin Indianhead Technical College  
 Contact: Margaret Forrester 715-234-7082 Ext 5212  
 Instructor: Lynn Gregorash  
 Location: WITC - Shell Lake  
 Dates: December 11 & 13, 2001  
 Hours: 10 Program Hours Appraisal & 5 Program Hours Law/Management

**Market Analysis - Highest And Best Use**

Sponsor: Wisconsin Realtors Association  
 Contact: Della A. Rancourt 608-241-2047  
 Instructor: Jack Blazejack  
 Location: RANW - Appleton  
 Dates: December 12, 2001  
 Hours: 8 Program Hours Appraisal

**Legal Descriptions**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Paul Fogec  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 12, 2001  
 Hours: 4 Program Hours Appraisal

**Residential Construction Technology**

Sponsor: Wisconsin Realtors Association  
 Contact: Della A. Rancourt 608-241-2047  
 Instructor: Richard Heyn, Sra  
 Location: Manchester Suites - Milwaukee  
 Dates: December 12, 2001  
 Hours: 4 Program Hours Appraisal

**Appraisal Ethics**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Paul Fogec  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: December 15, 2001  
 Hours: 4 Program Hours Appraisal

**Looking Ahead: USPAP & State Rules**

Sponsor: Waukesha County Technical College  
 Contact: Roger Kerkenbush 262-691-5228  
 Instructor: Ossie Johnson  
 Location: WCTC - Pewaukee  
 Dates: January 12, 2002  
 Hours: 5 Program Hours Law/Management

**2 - 4 Family Appraisals**

Sponsor: Waukesha County Technical College  
 Contact: Roger Kerkenbush 262-691-5228  
 Instructor: Ossie Johnson  
 Location: WCTC - Pewaukee  
 Dates: January 19, 2002  
 Hours: 5 Program Hours Appraisal

**Use Of Forms & Contract Law**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: February 13, 2002  
 Hours: 3 Program Hours Law/Management

**DRL Practice Guidelines & Broker Ethics - Module Two**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: February 13, 2002  
 Hours: 3 Program Hours Law/Management

**New Developments - Module Three**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: February 14, 2002  
 Hours: 3 Program Hours Appraisal

**Use Of Forms & Contract Law**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: March 5, 2002  
 Hours: 3 Program Hours Law/Management

**DRL Practice Guidelines & Broker Ethics - Module Two**

Sponsor: Robbins & Lloyd Career Training Institute

Contact: Sheri Levin - 414-464-0800

Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: March 12, 2002  
 Hours: 3 Program Hours Law/Management

**New Developments - Module Three**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: March 19, 2002  
 Hours: 3 Program Hours Appraisal

**General Real Estate**

Sponsor: Robbins & Lloyd Career Training Institute  
 Contact: Sheri Levin - 414-464-0800  
 Instructor: Mary Beyers, Ellen Wagner, Bill Fagerland  
 Location: 5309 N 118<sup>th</sup> Court - Milwaukee  
 Dates: March 26, 2002  
 Hours: 3 Program Hours Appraisal



**IAAO CONVENTION 2006 MILWAUKEE, WI**

T-Shirts commemorating the 2006 IAAO convention will be available at the Quarterly Meeting. This limited edition item is sure to be coveted by both the serious and recreational clothes-horse, so act soon. At \$8 each (or 2 for \$16 if you provide proof of WAAO membership), you can't afford to pass on an opportunity like this.

## SEWAA Holiday Party

Location: Silver Spur  
19990 W. Greenfield Ave.  
Brookfield, WI 53045

Date: Friday-Dec. 14th, 2001

Time: noon-3pm

Cost: \$25.00/person

Includes: appetizer, free drink, and dinner.

For more information contact:

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Bill Meyer  
SEWAA-Sec./Treas.  
Property Appraiser  
City of New Berlin  
(262)797-2465 ext.-487  
bmeyer@newberlin.org

## Public Relations

By: *Tim Kosteretz*

One of the benefits of an organization like WAAO is the level of personal interaction that is so much a part of its character, its very purpose. We all value the times when we are able to bounce ideas off of each other, when we have the opportunity to hear how a colleague has handled a particular challenge, or just when we can share with fellows who understand the job.

Sharing of information, experience and materials is, and should continue to be, an important part of our organization.

With this in mind, the Public Relations committee would like to solicit members in general to participate in a centralized listing of experience. Our goal is to develop a database of assessment professionals who feel that they have something to share.

If you have developed a good way to handle a particular assessment problem, have created what you feel to be quality assessment related materials, or have recently (or not so recently), handled a hairy assessment problem, please consider adding your name to our database.

We encourage you to be proud of your knowledge and experience. The purpose of WAAO is to promote professionalism and knowledge. This is a great way to share what you have learned over the years.

Even if you do not feel that you have anything SPECIAL to offer, if you have been doing this for awhile and are willing to take a phone call from a colleague who needs some input, PLEASE submit your name and contact information as follows:

WAAO Public Relations Committee  
% City of West Allis Assessor's Office  
7525 West Greenfield Avenue  
West Allis, WI 53214  
Fax 414-302-8238  
Phone 414-302-8235  
Email [tkosteretz@ci.west-allis.wi.us](mailto:tkosteretz@ci.west-allis.wi.us)

Name:

Jurisdiction:

Address:

Phone/Other:

What you offer:

General Assessment Knowledge - Revaluation Procedures  
- PR Tools/Techniques - Legal Experience / Oral Testimony  
- Innovative use of Technology / Expertise  
Innovative Data sources / Gathering techniques - Valuation of a Unique Property type

This database will be available on the website or by mail upon request.

## Camera Shy Award Recipients

A Presidential Citation was awarded in special appreciation for the valuable and exemplary service rendered. John Constant worked as a member of the Education and Training Committee from 1994 to 2000. He was instrumental in helping WAAO co-sponsor IAAO Courses, and also instructed courses.

A Presidential Citation for valuable service to WAAO and Wisconsin Assessors is being awarded to Rupert Kurtzweil Jr. Assessor, Marathon County Municipalities. Rupert served as the Assessor Representative on the Farmland Advisory Board. WAAO has recognized his contributions regarding agricultural use value issues.

Mary Hlavinka presented plaques to John Meyer, City of Milwaukee, Personal Property Standards Chair and Kathleen Isleb, City of Wauwatosa, Real Estates Standards Chair. These chairpersons combined resources and worked as an ad hoc Committee team to develop better classification guidelines for personal property and real estate.

The Distinguished Life Member Award was presented to Harry Sayles, Retired Assessor, City of Wausau at the March 5<sup>th</sup>, 2001 Quarterly Meeting.



## WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

[www.waao.org](http://www.waao.org)

Nanette Giese  
 WAAO President  
 City of Wausau  
 407 Grant St  
 Wausau WI 54403  
 (715) 261-6605

Steve Miner  
 President Elect  
 City of Cudahy  
 5050 S Lake Dr  
 Cudahy WI 53110  
 (414) 769-2207

Michael Higgins  
 Vice-President  
 City of Kenosha  
 1010 56<sup>th</sup> St  
 Kenosha WI 53140  
 (262) 653-2805

Joan Spencer  
 Secretary/Treasurer  
 City of Marshfield  
 P O Box 727  
 Marshfield WI 54449  
 (715) 384-3856

## 2001–2002 Calendar

| <b>2001</b>                            |                                                                                                   |                           |
|----------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------|
| <b>October 1</b>                       | <b>Executive Board Meeting</b><br>October 5 - Dec AVOW Deadline                                   | Raintree Resort, WI Dells |
| <b>December 3</b>                      | <b>Quarterly Membership Meeting</b>                                                               | Crowne Plaza, Madison     |
| <b>2002</b>                            |                                                                                                   |                           |
| <b>January 14</b>                      | <b>Executive Board Meeting</b><br>January 19 - March AVOW Deadline                                | Raintree Resort, WI Dells |
| <b>March 4</b><br><b>March 5</b>       | <b>Quarterly Membership Meeting</b><br><b>Education &amp; Training</b><br><i>(Marshall-Swift)</i> | Raintree Resort, WI Dells |
| <b>April 8</b>                         | <b>Executive Board Meeting</b><br>April 12 - June AVOW Deadline                                   | Raintree Resort, WI Dells |
| <b>June 3</b>                          | <b>Quarterly Membership Meeting</b>                                                               | Klemmers, Greenfield      |
| June 10-12                             | NCRAAO Conference                                                                                 | Wichita, Kansas           |
| <b>July 8</b>                          | <b>Executive Board Meeting</b><br>July 12 - September AVOW Deadline                               | Raintree Resort, WI Dells |
| September 24-27<br><b>September 25</b> | Municipal Assessors Institute<br><b>WAAO Business Meeting</b>                                     | Regency Suites, Green Bay |
| <b>October 7</b>                       | <b>Executive Board Meeting</b><br>October 11 - December AVOW Deadline                             | Raintree Resort, WI Dells |
| October 13-16                          | IAAO Conference                                                                                   | Los Angeles, California   |
| October 13-15                          | Wi Towns Assoc Conference                                                                         | Radisson, LaCrosse        |
| <b>December 2</b>                      | <b>Quarterly Membership Meeting</b>                                                               |                           |



# MEMBERSHIP APPLICATION FORM

## WAAO Membership Classifications

**REGULAR MEMBERSHIP:** Open to officers, officials and employees of governmental bodies whose duties are directly related to property tax assessment and administration.

**ASSOCIATE MEMBERSHIP:** Open to officers, officials and employees of governmental bodies not covered by regular membership and to officials, administrators, and employees of educational institutions.

**SUBSCRIBING MEMBERSHIP:** Open to any individual not eligible for regular or associate membership AND who is interested in the science of property assessment and taxation and who subscribes to the purpose of the Association.

Both of these organizations are dedicated to **professionalism in assessment**. They share the common mission of improving the quality of assessment through education, involvement and commitment to the assessment process. The Wisconsin Association of Assessing Officers specifically addresses the needs of the Wisconsin Assessor. The International Association of Assessing Officers provides a broad perspective of activity in our industry.

We encourage you to become actively involved in assessment administration by becoming a member of these organizations.

For further information on the WAAO, call or write Joan Spencer, 630 S. Central Avenue, P. O. Box 727, Marshfield, WI 54449-0727. phone (715)384-3856. For information on the IAAO, call or write to IAAO, 130 East Randolph Street, Chicago, IL, (0601-62170. phone (312) 819-6100, Fax (312)819-6149, <http://www.iaao.org>.

This form can be used for joining either the **IAAO** or the **WAAO**. Please check the appropriate area, enclose a check and send to the appropriate address indicated above.

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|                                                                    |                                                                                      |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Check                                                              | Dues (Annual)                                                                        |
| <input type="checkbox"/> New Member                                | <input type="checkbox"/> Membership Renewal                                          |
| <input type="checkbox"/> WAAO \$25 Regular                         | \$20 Associate \$20 Student \$15 Retired \$50 Subscribing (August 1 through July 31) |
| <input type="checkbox"/> IAAO \$150 First year, first time members | \$125, or \$75 by signing up through IAAO Rep. Mary Reavey (414) 286-3101            |

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Jurisdiction: Town, Village, City of: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

e-mail: \_\_\_\_\_

Signature: \_\_\_\_\_ Fax Number: \_\_\_\_\_

### WAAO

c/o Joan Spencer, Secretary/Treasurer  
630 S. Central Avenue  
P.O. Box 727  
Marshfield, WI 54449-0727

