



Assessor's Voice of Wisconsin

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



June, 2001



From the President's Desk;

The calendar says summer is on the way and we should all be winding down, a little anyway, from one of our busiest times of the year. The Legislature is in full swing working on numerous issues that are assessment related. The WAAO Legislative Committee has published a list of these current proposals along with WAAO's positions. Among the current proposals are: property tax exemption for YMCAs (AB 250), expanding the definition of agricultural lands, and changing 70.75 to enact a deadline for filing petitions for reassessments. I'm sure we will all agree this is a much-needed addition to that statute. Please take some time to look at these items on our website and contact your legis-

lator with our recommended positions.

The WAAO Executive Board, at the suggestion of Allan Land, has created an ad-hoc Commercial Sales Committee. This committee will serve as a sort of clearinghouse for commercial sales. By establishing a standard format to be used by all communities for reporting sales, members will be able to locate sales by use rather than accessing each individual community's sales and sorting through the many different formats used by each. The sales will be listed on the WAAO website in the Members Only Section.

WAAO committees have been very busy staying abreast of current issues that affect our now 625 members. Planning and Management is in the process of reviewing and updating all committee descriptions and preparing our bi-annual membership survey. Education and Training and Program Committees are discussing ideas to better coordinate efforts for educational offerings and services for assessors in Wisconsin. WAAO is one of the few volunteer organizations that provide accredited continuing education at a very low cost to its' membership.

Some exciting up and coming events that I want to encourage our members to attend in 2001 include the NCRAAO Conference being held in Bloomington, Minnesota, June 10-12, and the IAAO Conference in Miami, Florida, September 9-12. There are several interesting course offerings and activities planned for both. These conferences provide a great opportunity to gain information on assessment issues from our neighboring states, while enjoying the sites and developing new friendships. Remember, Milwaukee will be the host state to the 2006 IAAO conference, so our attendance at all preceding IAAO conferences is important.

Enjoy your summer and I hope to see you all at the Assessor's Institute in September.
Mary

Upcoming Training Opportunity

The Education and Training Committee is once again planning to sponsor two 30-hour IAAO courses the week of October 15, 2001.

Although the fees for these courses have not yet been definitely determined, tuition historically has been in the range of \$300 - \$325 per student.

The course sites will be Milwaukee Library Centennial Hall and the West Allis Library. The proposed courses will be Course 102, Income Approach to Valuation, and Course 400, Assessment Administration. Instructors are being contacted at this time.



1999-2000 Officers

Mary Hlavinka New Berlin	President (262) 797-2465
Nanette Giese Wausau	President-Elect (715) 261-6607
Steve Miner Cudahy	Vice President (414) 769-2207
Joan Spencer Marshfield	Secretary/Treasurer (715) 384-3856
Robert Lorier Brookfield	Past-President (262) 796-6649
1999-00 Board of Directors	
Jerry Prellwitz Eau Claire	2001 (715) 839-4926
Jack Ophoven Neenah	2001 (920) 751-4610
Harold Sayles Wausau	2001 (715) 261-6605
David Dueholm Madison	2002 (608) 831-8007
Dennis Duszynski Milwaukee	2002 (414) 286-3161
Michael Higgins Kenosha	2002 (262) 653-2805
James Siebers Mequon	2003 (262) 242-3100
Hugh Harper Readstown	2003 (608) 629-5432
Mark Schlafer LaCrosse	2003 (608) 789-7525
1998-99 IAAO Representative	
Wayne Ballweg Reedsburg	(608) 524-6404
Mary Reavey Milwaukee	(414) 286-3101

1998-99 NCRAAO Representatives

Robert Lorier Brookfield	(262) 796-6649
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AVOW Newsletter

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2000-2001 Calendar

Jun 4 2001	Quarterly Membership Mtg Klemmers, Greenfield
Jun 10-12 2001	NCRAAO Conference Bloomington, Minnesota
Jul 9 2001	Executive Board Meeting Raintree Resort, Wi Dells
Jul 13 2001	September AVOW Deadline
Sep 9-12 2001	IAAO Conference Miami, Florida
Sep 18-21 2001	Municipal Assessors Institute Stevens Point
Sep 19 2001	WAAO Business Meeting Stevens Point
Oct 15-18 2001	Executive Board Mtg Raintree Resort, Wi Dells
Oct 19 2001	Dec AVOW Deadline
Oct 22 2001	Wi Towns Assoc Conference
Dec 3 2001	Quarterly Membership Mtg

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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

MARCH 5, 2001

Raintree Resort, Wisconsin Dells

President Mary Hlavinka called the WAAO business meeting to order at 10:35 a.m. with 99 members attending.

SECRETARY/TREASURER REPORT

Joan Spencer

The minutes from the December 4th, 2000 Quarterly Meeting at the Crowne Plaza in Madison were approved as printed in the March 2001 AVOW issue.

GENERAL MEETING

There were 3 speakers and 78 paid receipts at the December 4th meeting. Receipts totaled \$1,950 with expenses of \$2,289.28, for a cost difference of minus \$339.28. Raffle receipts totaled \$261.00 with costs of \$152.00, adding \$109.00 for the Education Fund.

TREASURER The operating accounts include the pre-paid registration fees from today's meeting and tomorrow's two seminars. The account balances would not be an accurate indicator of the funds available until after all of the meeting costs have been paid. All bills received have been paid to date.

MEMBERSHIP As of last Friday, we had a roster of 615 members. Several new members present at today's meeting were introduced.

COURSES The Education and Training Committee is co-sponsoring with IAAO two one day forums tomorrow. As of today, 18 registrations were received for the "Blueprints" course and 37 for the "Appraisal Critique" course.

MEMBERSHIP DUES INCREASE The Executive Board at the October 23rd meeting approved an operating budget for the 2001 fiscal year of \$16,635. In order for revenues to support the operating budget, it was estimated the total revenue collected from membership dues would have to increase from \$11,500 to \$13,900 (\$2,400).

The dues were last increased in 1991 and membership services have been contained because of increasing costs. The

dues change below was submitted to the Executive Board at the January 22nd meeting.

Regular Memberships	From \$20 to \$25
Retired Memberships	From \$10 to \$15
Subscribing Membership	From \$40 to \$50
Associate Memberships	From \$16 to \$20
Student Memberships	From \$16 to \$20

After discussion by the Executive Board, a motion was passed to approve and publish the proposed increase. Any dues change amends Article IX, Section 6 of the Association By-laws, and must be voted on by the members.

President Mary Hlavinka received a motion and second to approve the dues change. Under discussion, Dave Wendelburg, City of Milwaukee, felt that if dues are raised, there should be a better idea of what amounts are in the Treasury.

Joan Spencer reported the beginning year balance was approximately \$16,000, and WAAO could get along for a while without raising the dues. However, several major costs are incurred each year, and that amount could be depleted quickly.

Action: Motion carried to approve the dues increase proposed, with one no vote.

CORRESPONDENCE

A letter was drafted by WAAO President Mary Hlavinka to the new Governor (Scott McCallum) introducing WAAO, and requesting his support in working with legislation that would affect the assessment process.

ACTIVITIES ON BEHALF OF THE ASSOCIATION

IAAO ENDORSEMENTS

Upon recommendation of WAAO's IAAO Endorsement Committee, the Executive Board approved three WAAO Association endorsements for IAAO election candidates.

2001 IAAO Vice-President

Fred Chmura

2001 Voting Executive Board Member

Josephine Lim

2002 IAAO Vice-President

Wayne Llewellyn

Thank you notes were received from each of the candidates

upon receiving the endorsement forms.

COMMITTEE REPORTS

AWARDS

Joan Spencer reported the Committee had a phone conference meeting February 13th. It was felt the nomination forms should be printed in both the March and June issues.

Members are encouraged to begin thinking about submitting nominations for any of the WAAO awards to any member of the Committee (as printed on the forms).

Forms will also be available at the Quarterly Meeting registration table.

AVOW

April 13th is the deadline for submitting articles for the June AVOW issue.

Mary Hlavinka commended Tina Bizub for the changes made to the March issue.

Members are encouraged to use the AVOW for advertising. The fee charged for a 1/4 page ad is \$25.00. Ads or articles can be submitted to the AVOW editor by email:

tbizub@ci.mil.wi.us

IAAO

Wayne Ballweg reported that Mary Reavey is co-chairing the IAAO Rep position, and will move into the position next September. Mary will be attending the IAAO mid-term meeting as WAAO's rep.

NCRAAO - Doug Milius

The 2001 NCRAAO Conference will be held in Bloomington, Minnesota from June 10th through June 12th. The Conference provides an opportunity for discussing issues with assessors from other states, and members are encouraged to plan to attend.

Holiday Inn Select
3 Applebee Square
Bloomington MN 55425
612-854-9000
Rate \$95.

Steve Miner and Reed Johnson have been working with Mike Sutherland from Bloomington to have some of the courses certified for Wisconsin Assessor education credit.

There will be a (scramble) golf outing Sunday morning (June 10th). Registration continues in the afternoon and the

President's reception will be held in the evening, with buffet

dinner, silent auction etc.

Brief descriptions of the Course offerings were given, and a summary will also be printed in this AVOW issue.

A letter was mailed to the states involved to try and get permission for Wisconsin to change having to host the NCRAAO Conference from 2004 to 2008. They were given until May 23 to respond to the request. So far we've heard from one state.

AD HOC IAAO 2006 HOST COMMITTEE

Mary Reavey reported the IAAO 2006 Conference is being planned for October 8th through 11th, 2006. There was a brief meeting in January in Brookfield. Seventeen committee members attended, mostly from the Milwaukee area, in addition to Russ Schwandt from Green Bay.

John Meyer is chairing the Promotions Sub-Committee and Bob Lorier and Steve Miner will co-chair the Golf Sub-Committee. Anyone willing to serve in any capacity should contact Mary (414-286-3101 or mreavey@ci.mil.wi.us) or any of the Sub-Committee Chairs. More help will be needed.

Meetings need to be held with the IAAO Director of Meetings and/or the Convention and Visitors Bureau in order to more fully get the program going. In June, the Committee will take a closer look at responsibilities and discuss agendas for the three days.

EDUCATION & TRAINING - Reed Johnson

A report from the last Committee meeting was printed on Page 19 of the March AVOW issue.

The Committee will meet in April and re-cap the March seminars.

John Constant has left the Committee due to time constraints, and was recognized for his hard work over many, many years. He recommended a replacement to serve on the Committee.

LEGISLATIVE COMMITTEE

Peter Weissenfluh reported the Committee is back in full swing. The Committee met February 28th and started to go over several of the issues.

There has been a flurry of articles regarding problems implementing the Ag Use penalty. Since the bill and penalty were rushed legislation, the Committee decided to take a pro-active stance. An attempt will be made to identify the problems and try to recommend some solutions that would improve the process.

An article was also printed in the AVOW regarding the Farm Bureau's wanting to expand the definition of use-value

assessment to woods, swamp and wasteland. The Committee anticipates a host of problems, and will recommend WAAO opposition to the proposal.

Hallie Wendorff has volunteered to act as a sub-committee to identify the problems associated with the penalty and to expanding use-value for other uses. Hallie would like input from members: 608-798-3140, or halliew@chorus.net.

Assembly Joint Resolution 10 was also looked at and discussed. This would be a constitutional amendment that would seek to limit the amount of property tax increase for any one year to 5%, or twice the amount of inflation for the previous year. The Committee felt there would be many administrative and uniformity problems with the proposal.

There has been a preliminary draft for exempting YMCA's under 70.11 (12). There is an ownership test, but no use test involved at the present time.

There are several items in the budget bill that would address exemptions. Typically, WAAO's position has been to oppose exemptions because of the tax shift.

There is language in the bill that would allow corrections to the assessment roll after the Board of Review adjourns, under 70.73, which the Committee would support and monitor.

There is a huge section on 70.995 - manufacturing assessment. Most of this was in AB 186 last session, which WAAO supported, and WAAO supports the current proposal. The March 1st deadline would be codified for determining whether property should be assessed as manufacturing or not. It would allow for paybacks of installments under certain conditions.

There is also a section on Telco involving a predominant use test. If 50% or more of a property is used for Telco operations, the Department of Revenue would pick up the entire property. Currently the local municipality picks up the value for the non-operating use. The Committee will recommend opposition to the proposal.

The Committee will put together a position paper, which will be available on the WAAO web site, and will be published in the AVOW. WAAO's positions will also be sent to the legislators.

The Public Relations Committee mailed letters introducing WAAO to the legislators. The letters indicated WAAO is very active in legislation and they could contact the Legislative Chair (Peter Weissenfluh) or WAAO's President with concerns. Several aides or legislators have already called with questions regarding bills.

This puts WAAO in a more pro-active position regarding

legislative proposals.

PROGRAM COMMITTEE

Nan Giese reported the Committee has been working on the Quarterly Meetings.

The June 4th quarterly meeting will be at Klemmers in Greenfield. Mike Ireland will speak on "Data For Modeling" and the Committee will be sponsoring another "White Elephant" raffle to support the Education Fund.

PERSONAL PROPERTY STANDARDS REAL ESTATE STANDARDS

Members of the sub-committee that will be working on the personal property / real estate classification guidelines include: Peter Weissenfluh, Pete Krystowiak, Gregg Hagopian, Kathee Isleb, Mark Schlafer, and Chair, John Meyer. John reported the Committee will also be working with the Department of Revenue on the project assignment.

Meetings will begin March 29. Hopefully a consensus will be reached on the approach to take toward developing recommendations assessors throughout the state can use to have a clear-cut rationale for determining appropriate assessment classifications.

Input will be appreciated from WAAO members regarding the issue.

PROPERTY TAX EXEMPTIONS - Jim Murphy

Mike Kurth has left the Committee and Jim Murphy has joined it.

Jim reported the Committee has agreed to file Amicus Briefs in support of two cases:

- A partially assessed Kenosha youth facility similar to a YMCA facility (KYF).
- The UW Medical facilities - Madison.

There is also a lot of activity in the northern part of the state regarding medical facilities.

The Committee will discuss the appeal process as it relates to exemptions. One of the frustrations for Assessors is that small or local communities have been resistant to put up a large sum of money to fight exemption cases.

Some larger organizations wanting exemptions go to smaller communities and:

- Talk the assessor into accepting an exemption.
- Push the assessor into accepting an exemption.
- Or push the community into forcing the assessor into accepting an exemption.

After an exemption is pushed into place, it's used in other

communities to obtain further exemptions.

The committee is concerned that there may be a clearer, better way to address exemption requests. Alternatives will be reviewed as a primary focus for this year.

MEMBERSHIP SERVICES

Sue Plutschack has requested a review of the committee and duties. Many of the committee functions are duplications of other committees or positions. WAAO members are encouraged to contact Membership Services with suggestions for activities.

A salary survey will be mailed to various assessors sometime next week. The data collected will be available to all members when compiled.

As SEWAA's President, Sue extended an invitation to WAAO members to attend the next SEWAA meeting March 16th at 12:30 at Klemmers. The session for the meeting will be on Marshall and Swift and the new Volume II cost manual.

OLD BUSINESS

President Mary Hlavinka presented Harry Sayles, City of Wausau with a Distinguished Life Membership award.

Harry served as Secretary/Treasurer for 12 years (1983 to 1994). He served as a Committee Chair for at least 10 years, Director for 5 years, and served on numerous Committees. Harry was awarded the Most Valuable Member Award, Distinguished Jurisdiction Award, a Publication Award, and a Public Program Information Award.

Many lucky WAAO members have been recipients of Harry's donated woodwork for the Education Fund raffles.

Prior to becoming an Assessor, Harry worked in the Coast Guard as a Radioman for 8 years. It's been said many times in the past that during open book and board of review, often times Harry wondered why he hadn't stayed as a Radioman in the Coast Guard.

Harry received a standing ovation in appreciation for his service to the association. Harry will be retiring as Assessor from the City of Wausau June 1st.

Harry commented he'd been working on this award for 33 years. He's enjoyed his years in the profession, had a great time, and wouldn't trade it for anything.

ANNOUNCEMENTS

Members were requested to take a moment to remember two distinguished life members that recently passed away: Glenn Holmes, former Director of Revenue, and Lowell Lee, former City Assessor of Oshkosh.

Max Arney announced the City of Janesville has a job

opening for an Assistant Assessor. The Assessor's job will be opening up in September - Max is planning to retire.

Bob Lorier stated some irregularities are coming in on the reports from waste disposal companies. If anyone knows what other companies are reporting and how they're reporting, they should contact Bob.

Meeting Adjourned!

Respectfully Submitted,

Joan Spencer, Secretary/Treasurer

Estimating Assessments from Blueprints and Specifications

By: Michael Couillard

What can an assessor learn from looking at a set of blueprints?

After attending the March 6 program, *Estimating Assessments From Blueprints and Specifications*, 19

students found out that a lot of the groundwork that the assessor must do in the valuation process can be derived directly from the prints.

IAAO instructor Don Johnson started by examining the pages that contain the "hidden" data; data that can't be seen after the building is constructed. What is the requirement for the foundation and where can you get the square footage of the structure? These were the types of questions he answered. As the set of prints he provided were carefully reviewed, he explained the various symbols used by the architect and engineers. Next, the first floor level of the project was discussed and, again, the data the assessor can use by working with the prints was presented.

Throughout the presentation the class was encouraged to ask questions, and after they all had a cup of coffee things really started to pick up. In the afternoon, the class took the information presented in the morning and developed an opinion of value for the project.

The instructor used the Marshall valuation service as his guide to developing a value using the cost approach. As this was completed, everyone was reminded that the cost approach is just the starting point in the assessment process and needs to be supported by market data showing that the value is defensible. The class ended with a drawing for a door prize, which was donated by Northwestern Mutual Insurance tax rep. Norm Sequin. Steve Miner was the lucky winner.



Awards Program

WAAO's awards program is similar to the IAAO program. It is designed:

- To encourage professionalism.
- To recognize outstanding achievements by individuals and institutions in the property taxation and assessment administration fields.
- To promote participation in WAAO activities and programs.
- To focus public attention on WAAO activities and individual member achievements.

Each year the WAAO Awards Committee reviews nominees for the following awards:

Most Valuable Member

This award is presented to the WAAO member who has over a period of years made a significant contribution to the Association through participation in its activities, and has made an outstanding contribution to the realization of WAAO's goals. Current officers and executive board members are eligible, but previous winners are not.

Eligibility and criteria include:

- Continued WAAO membership for at least 10 years.
- Served as an elected position, committee chair, education program instructor, or speaker at WAAO conferences, seminars, etc.
- Served as a WAAO representative.
- Actively promoted WAAO as evidenced by new member recruitment.
- Record of publication in professional literature.
- Activity in other assessor/appraisal organizations.
- Served in other public service organizations, national, regional, state or local government study commissions, committees, etc.

Distinguished Assessment Jurisdiction

This award is conferred on a state, county, regional, or local assessment agency that has instituted or improved a technical, procedural, or administrative program. The new program must be generally recognized as a component of a model assessment system, and a contributing factor to equity in property taxation. The program must have been implemented in the two years prior to nomination. Eligibility and criteria include:

- Implemented an assessment measurement or performance evaluation program (assessment sales ratio studies, performance audits, etc.).
- Instituted an annual assessment program.
- Implemented computerized cost effective assessment procedures.

- Instituted or begun a tax mapping program.
- Created an assessment standards division to conduct performance audits, issue guidelines or manuals, provide awareness services to professional staff, etc.

Distinguished Research & Development

This award is conferred on a non-profit organization, education agency, private sector firm, public agency, or individual for original research in property assessment and taxation, and/or mass appraisal techniques and methods. The following are examples of eligible activities:

- A record of publication or programs that further the understanding of property taxation or represent the dissemination of information on new mass appraisal/valuation techniques.
- Sponsorship of continuing educational programs of interest to assessors/appraisers.
- Development of new assessment/appraisal computer applications or processes.
- Development of theories or practical applications that are potentially useful for all assessing jurisdictions.

Public Information Program Award

This award is given to an assessment jurisdiction that developed and implemented an effective taxpayer information system. It is open to all assessment jurisdictions or government agencies that have implemented a program in the two years prior to nomination. Eligibility and criteria include:

- Publication of a taxpayer brochure describing assessment functions in a clear non-technical way.
- Providing comprehensive assessment and tax notices informing taxpayers of their appeal rights.
- Providing taxpayer forums or a regular communication program for local civic or taxpayer groups.
- Providing opportunities for informal meetings with assessment personnel to discuss individual assessments.
- Providing a regular taxpayer program/policy of news releases, press conferences, etc. and generally good communications through the local media.

Publication Award

This award is given to a WAAO member (or members) that authors and publishes the best article, or essay on property tax administration, or a topic related to the assessment field. The article must have been published in a recognized state, regional, or national publication, such as the AVOW, professional organization newsletters, Assessment Digest, Property Tax Journal, etc. within two years prior to nomination. Eligibility and criteria include:

- Publication of original article, essay, or other written work concerning assessment valuation methods and procedures, property tax administration, etc.

- Publication of materials in a professionally recognized journal, periodical, newsletter, or bulletin within the past two years.
- Prior year awardees are not eligible for awards.

Distinguished Life Member Award

This award is selected and presented by the WAAO Executive Board to a WAAO member who has made substantial contributions to the assessment profession. Eligibility and criteria include:

- Continued WAAO membership for at least 10 years, or IAAO membership for at least 20 years.
- Regular WAAO membership in good standing for at least 10 years at retirement.
- Served on the Executive Board for at least one 3-year term.
- Served as Secretary/Treasurer or President for one term.
- Served on one or more standing committees for at least 2 full terms.
- Served as instructor for WAAO sanctioned courses or seminars.
- Served on DOR Education and Training Committee for at least 2 terms.
- Lengthy service as a WAAO Representative, and/or service on various standing committees, (Legislative, Exemption, Personal Property, Real Estate Standards, Education, etc.) or service to the League as Trustee through Past Chairman.

Unless otherwise noted, any individual or institution is eligible for an award regardless of WAAO membership status. Nominations are accepted from any source.

Individual members and governmental units are encouraged to submit nominations. Submission of your own activities and agency accomplishments should be viewed as a mechanism to share advancements and accomplishments with other WAAO members. **The deadline for submitting nominations each year is July 1st.**

The Awards Committee selects the annual award recipients from the nominations submitted. This year's Committee members include:

Gregg Hagopian, Chairperson, Milwaukee
(414) 286-2620
ghagop@ci.mil.wi.us

Joan Spencer, Marshfield
(715) 384-3856
joan@ci.marshfield.wi.us

Martin Goldstein, Milwaukee
(414) 286-3177
martyg@execpc.com

Kathleen Isleb, Wauwatosa
(414) 479-8969
kisleb@ci.wauwatosa.wi.us

Peter Weissenfluh, Milwaukee
(414) 286-3103
pweiss@ci.mil.wi.us

Andy Berkhout, Manitowoc
(920) 686-6971
aberkhout@manitowoc.org

The Most Valuable Member from the previous year automatically chairs the Committee, serving with the two prior Most Valuable Member recipients and two WAAO members at large.

The awards are presented annually after the Wednesday evening banquet at the League of Municipalities Assessor's Institute. WAAO reserves the right not to present an award in any category in any year. Materials submitted in conjunction with nomination forms become the property of WAAO.

The forms will be available on the web site, and at the check-in table for the March 5th and June 4th Quarterly Meetings, in addition to the form printed in this issue.

Questions concerning the awards can be directed to the attention of the Awards Committee Chairperson, or other Committee members. Nomination forms can be obtained from, and should be submitted to, any of the Awards Committee members. ■



At the March Quarterly Meeting, President Mary Hlavinka presented Harry Sayles with a Distinguished Life Membership award.

Harry received a standing ovation in appreciation for his service to WAAO. He will be retiring as Assessor from the City of Wausau on June 1st.

Harry commented he'd been working on this award for 33 years. He's enjoyed his years in the profession, had a great time, and wouldn't trade it for anything. ■



2001 WAAO AWARDS NOMINATION FORM



I am nominating - Name, Address, Phone Number

For

- Most Valuable Member
- Distinguished Assessment jurisdiction
- Distinguished Research & Development
- Public Information Program Award
- Publication Award
- Distinguished Life Member

March AVOW Article Describes Eligibility Criteria

Reason For Making This Nomination

Person Submitting Nomination

Phone Number

Attached Supporting Documentation

Submit By July 1st To:

Gregg C Hagopian, Assistant City Attorney
 WAAO Awards Committee Chair
 Rm 800 City Hall 200 E Wells St
 Milwaukee WI 53202-3551

Or To Any Committee Member:

- Joan Spencer, Marshfield
- Marty Goldstein, Milwaukee
- Kathleen Isleb, Wauwatosa
- Peter Weissenfluh, Milwaukee
- Andy Berkhout, Manitowoc

WAAO Legislative Committee

By: Pete Weissenfluh

At its April 9, 2001 meeting, the WAAO Executive Board considered, discussed and adopted the following positions regarding current legislative proposals:

<u>Bill Number</u>	<u>Description</u>	<u>Position</u>
AJR 10 http://www.legis.state.wi.us/2001/data/AJR-10.pdf	Constitutional Limit to Property Tax Increase	Oppose
AB 101 http://www.legis.state.wi.us/2001/data/AB-101.pdf	Exemption for Air Carrier that operates a "Hub" (See also, Budget Section 2110)	Oppose
AB 100 http://www.legis.state.wi.us/2001/data/AB-100.pdf	Annual Grants to Air Carrier that operates a "Hub"	Oppose
DOR Proposal	Change 70.75 to enact a deadline for filing petitions for reassessments.	Support
DOR Proposal	Changes to Non-Compliance Law & BOR Notice	Support
AB 250 SB 98 http://www.legis.state.wi.us/2001/data/AB-250.pdf http://www.legis.state.wi.us/2001/data/SB98hst.html	Property tax exemption for YMCA	Oppose
AB 247 http://www.legis.state.wi.us/2001/data/AB-247.pdf	Expanding definition of "agricultural land"	Oppose
<u>BUDGET BILL VARIOUS ASSESSMENT POLICY CHANGES</u>		
http://www.legis.state.wi.us/2001/data/SB-55.pdf (Search by section)		
Section 2102 70.11(2)	Expand exemption to regional planning commissions	No Position
Section 2103 70.11(9)	Technical change to account for new 70.1105(1)	No Position
Sections 2104 - 2108 70.11(21)	Eliminate reporting requirements for pollution abatement equipment	No Position
Section 2109 70.11(41)	Exemption for Fox River Navigational System Authority	No Position
Section 2110 70.11(42)	Exemption for Hub Facility	Oppose

<u>Bill Number</u>	<u>Description</u>	<u>Position</u>
Sections 2111- 2112 70.1105(1)&(2)	Re-number & allows taxed-in-part for Public Utility Holding Companies	Support
Section 2114 70.112(4)(b)	Telco property to “predominate use” test	Oppose
Section 2115	Repeal of Occupational Tax for domestic mink 70.425	No Position
Sections 2116-2118 70.511(2)(b)	Payment of Refunds on Manufacturing Property	Support
Section 2119 Sections 2120-2121 70.995(5) & (6)	Correcting Assessment Roll Errors 70.73(1m) Classification of Manufacturing Property March 1 Deadline	Support
Sections 2122-2128 70.995	Objections to Manufacturing Assessments	Support
Sections 2119-2130 70.995	Manufacturing Report Forms	Support
Other Issues		
Proposal by WAAO Member Wes Little	Changes to the Homestead Credit Program (Tie Income limit to 60% of Wisconsin’s Median Income)	Support
Maintain a proactive position on improving Ag-Use penalty.		Support
AB 276 http://www.legis.state.wi.us/2001/data/AB-276.pdf	Exemption for “Historic” Barns	Oppose
AB 262 http://www.legis.state.wi.us/2001/data/AB-262.pdf	Compensation to jurisdictions for any decrease in property tax revenue as a result of the use value assessment of agricultural land	Support
Proposal to Amend 70.11(25)	Narrows exemption for nonprofit medical research foundations to central facilities	Support



NCRAAO 2001- Bloomington Minnesota

By: Steve Miner

I hope many Wisconsin assessors will be going to the upcoming NCRAAO conference. It will be held June 10-12 and the following is a general summary:

General Conference Information:

- Five classes have been approved for continuing education for Wisconsin Assessors
- Companion program includes the following: Monday includes a tour of historic Stillwater (antique shops) and a cruise on the St Croix River aboard the Andiamo River Boat. Tuesday you are off to the Mall of America. The companion program also includes a banquet ticket and a ticket to the President's Reception buffet dinner
- Committees have worked very hard to keep all costs down so attendance can be high
- Participation is expected to be good (over 300) - (This is the 26th anniversary for NCRAAO)
- Hotel accommodations will be provided by Holiday Inn Select International Airport – 1 mile from Mall of America

Very Good education programs have been scheduled - (classes listed below are the ones approved by the Wisconsin Dept. of Revenue)

1. There will a session entitled Inspecting Residential Properties. This seminar will cover the basics of

- inspecting the interior and exterior of residential properties.
2. There will be a session on the lecturer's experience in economic development in Ukraine.
3. A professor from St Cloud State University will teach Discounted Cash Flow and Capitalization Rates.
4. The session entitled New Developments in Commercial Real Estate will include on-site inspection of several properties in Bloomington MN.
5. There will be a seminar on the Assessor Commercial Data Exchange program.

Many Extra-curricular Activities planned:

Saturday

Golfer's Hospitality in the evening

Sunday

Sunday-Golf Tournament (shotgun start)

President's Reception and Silent Auction to raise funds for Scholarship Fund

Entertainment at the reception (to be announced)

Local Nightlife and hospitality rooms

Monday

Continental Breakfast & Meet the vendors

Opening Session- Speakers and skit "How to talk Minnesotan"

Tour of Mall of America

Monday night- Reception at Underwater World-Mall of America

Local Nightlife and hospitality rooms

Tuesday

Banquet with speaker and presentations – Entertainment with the New Odyssey Show band Local Nightlife and hospitality rooms

If you did not get the registration information, please contact Doug Milius at (920) 929-2972, Bob Lorier (262) 796-6649 or Steve Miner at (414) 769-2207.

HAGAR THE HORRIBLE



NCRAAO COURSE OFFERINGS (Monday, June 11 & Tuesday June 12, 2001)

Time	Wisconsin Approved	Course Description
Monday AM/PM	6.0 Hours Appraisal	<u>Discounted Cash Flow / Capitalization Rates</u> (7.0 Hours) Dr. Steve Mooney, Professor of Real Estate and Finance, St. Cloud State University <i>This seminar focuses on the development and analysis of capitalization rates and discounted cash flows and their appropriate usage in the income approach to valuation.</i>
Monday AM	3.0 Hours Appraisal	<u>The Ukrainian Economy</u> (3.0 Hours) Dr. King Banaian, Professor of Economics, St. Cloud State University <i>Dr. Banaian will discuss his experiences in advising the National Bank of Ukraine on how to build a viable economic system. He will discuss such issues as the legal status of property, mortgage markets, and the privatization of "communal services" such as telephone and electrical service.</i>
Monday PM	4.0 Hours Appraisal	<u>New Developments in Commercial Real Estate</u> - 45 people (4.0 Hours) Jack Pasternacki, SAMA, CAE, Chief Commercial Appraiser, City of Bloomington, MN <i>This seminar provides for on-site inspection of several retail, office, industrial and mixed-use properties in the city of Bloomington.</i>
Monday PM	3.0 Hours Law & Mgmt	<u>Commercial Data Exchange</u> (3.0 Hours) James R. Atchison, SAMA, CAE, Principal Appraiser, Hennepin County and Bruce R. Peterson, Principal IT Specialist, Hennepin County <i>This seminar will detail the background and development of the "ACE" (Assessor Commercial Exchange) as well as a demonstration of the final product.</i>
Monday PM	4.0 Hours Appraisal	<u>Basic Time of Sale & Truth In Housing Inspections</u> (4.0 Hours) Duke Johnson, Building Inspector, City of Bloomington <i>This seminar will cover the basic aspects of inspecting the interior and exterior of residential properties.</i>
Monday AM		<u>Time Management</u> (2.5 Hours) Vicky Snyder, Consultant, The Communication Connection <i>This session will assist attendees in understanding the advantages of using time management, learn to chart where his or her time is currently spent, how to avoid distractions and develop a plan to improve time management which includes essential time for yourself.</i>
Monday PM		<u>Coaching & Mentoring</u> (2.5 Hours) Vicky Snyder, Consultant, The Communication Connection <i>This session includes exercises that help develop good coaching and mentoring skills. Attendees will acquire skills to inspire and encourage colleagues and team members to perform at their very best.</i>
Tues AM		<u>Communicating Effectively</u> (2.5 Hours) Vicky Snyder, Consultant, The Communication Connection <i>Emphasis on this session is placed on collaboration techniques, listening, and speaking skills and two-way communication between internal and external business partners.</i>
Tues AM		<u>Employee Recruitment and Retention</u> (2.5 Hours) Irene Koski, Director of Human Resources, Stearns County <i>Employee Recruitment and Retention are two sides of the same coin. This seminar will provide ideas for dealing with the wants and needs of a multigenerational workforce in an environment with continually decreasing candidate numbers.</i>
Tues PM		<u>Positive Mental Attitude</u> (2.5 Hours) Vicky Snyder, Consultant, The Communication Connection <i>Take action against your own worst enemy – a bad attitude. Attendees will learn to identify their own attitudes, communicate in 3 different ways, reposition negative or neutral attitudes and create a positive personal environment which will enable them to "enjoy the moment."</i>
Tues PM		<u>Interviewing Job Candidates</u> (2.5 Hours) Irene Koski, Director of Human Resources, Stearns County <i>How to get the information you need to make a good hiring decision. Examples of the types of questions to ask and how. Combine to help you to "get inside the head" of the candidate – past their desire to show only their best side – to the real answers.</i>

Exemptions

By: Gegg Hagopian

Rupena's, Inc. v. City of West Allis, (Ct. App. 2/6/01), 2001 WL 96511.

West Allis reassessed, as personal property, Rupena's 5,101 s.f. building at Wisconsin State Fair Park in 1998, and the assessment went from \$80,960 to \$297,200. The land is owned by the State and exempt under 70.11(1). Despite having been present at the Fair for 40 years, and having paid personal property taxes without complaint from 1982 to 1998, the reassessment prompted Rupena's to act.

Rupena's sued claiming the building, too, is exempt as being beneficially owned by the State. The trial court agreed.

In reviewing the issue, the court of appeals examined three documents between Rupena's and the State Fair Park Board: space lease agreement; a space license agreement; and State Fair Park rules and regulations. And, 4 leading cases on beneficial ownership: Mitchell Aero I (74 Wis. 2d 268), Gebhardt (189 Wis. 2d 103), Mitchell Aero II (74 Wis. 2d 268), and Crystal Ridge (180 Wis. 2d 561).

The court of appeals articulated some basic tenets of "beneficial ownership" review, to wit:

- Beneficial ownership controls – not legal title.
- Look to substance, not to form.
- Beneficial ownership involves counting "sticks" in the "bundle of sticks" that constitutes ownership. Whoever has more "sticks" (or more indicia of ownership) is beneficial owner.
- Case-by-case analysis required.

The court of appeals also found, however, that in beneficial ownership analysis, more weight is given to landlord control over tenant operations than to the underlying rationale for that control.

That finding was critical, because, with that finding, the court, in analyzing the documents, found in favor of Rupena's and ruled the building exempt as beneficially owned by the State. In turn, that prompted a dissent by Judge Fine. While Judge



Fine didn't mention it in his dissent, I personally believe that the majority neglected to adequately account for two facts of major importance in this case:

(1) Location, location, and location. Due to the building's location (i.e. it's at State Fair Park), State Fair Park has to exercise substantial control over the facility in order to properly run the State Fair. For example, the State as landlord couldn't tolerate Rupena's converting its restaurant operations to exotic dancing operations during State Fair.

(2) It is Rupena's that can take the building away, or sell it, after the lease term and get the economic benefit of any such reuse, or sale, of brick and mortar.

How to Critique A Narrative Appraisal Being Used To Challenge an Assessment

By: Reed Johnson

I think it is safe to say that any one of the 38 who attended *How To Critique a Narrative Appraisal Being Used To Challenge An Assessment* on March 6 also came away from the session a bit wiser. Instructor Michael Ireland presented many ideas for consideration. How do I deal with the appraiser who is really promoting an advocacy position? How do I review the appraisal when I receive it? How do I decide which practices are merely minor errors, which ones are well-documented but may represent different opinions from my own, and which ones might be major violations of acceptable standards? The instructor, of course, reviewed the *Uniform Standards of Professional Practice (USPAP)*, with which all assessors should become familiar.

Using a data show for illustration, Mr. Ireland answered those questions (and many more) by presenting numerous examples that he had collected, and he gave advice on how to deal with each issue. In the afternoon, more USPAP issues and mass appraisal concepts were reviewed and tied to the critiquing process. All approaches to value were covered in some detail — with some enlightening results. Of great assistance to many in attendance, I'm sure, was the in-depth discussion and analysis of how the income approach to value can be misused and affect the value estimate. Particular attention was paid to band-of-investment discount rate development, with real life examples of how it should (and should not) be applied.

The education committee would like to recognize and thank all the WAAO committee members, the IAAO instructors, and the assessors and their staff that attended who helped to make this year's program an overwhelming success.



Rural Assessor's Exchange

By: Mel Raatz

The purpose of the Rural Concerns Committee is to address the unique needs of the rural assessor. There are four goals the committee is to include:

- 1.) *Promote rural property assessment education.* - The committee has been working on classes for the fall Towns Association Conference. One of the classes the committee is working on is to visit, view and value a couple newer dairy operations, utilizing the new Volume II manual.
- 2.) *Promote professionalism in assessing rural property* - The committee is hoping to have a session available at the Towns Association Conference for town officials and assessors to help inform them what is expected of the assessor. The manual gives a detailed contract and expectations for a revaluation, but there is no outline or list of items the assessor must or should include in a maintenance contract.
- 3.) *Promote understanding about assessing rural property* - Several meetings of rural assessors have concluded the "ag use" penalty has been very confusing to say the least. The last question and answer format from the Department of Revenue has aided many in understanding the implementation of the penalty. There are still questions concerning the application of it. We, the rural assessor, have no alternative but to make the local municipality that we assess, aware of the parcels that should be penalized according to the law. The local municipality is the one that actually implements the penalty.
- 4.) *Encourage active membership interest in rural concerns* - Since January, informational meetings have been held in various locations around the state. When a meeting is planned in

a particular area, the local assessors in the adjoining counties have been invited. The purpose of these informational meetings is to obtain the views and concerns of the assessors throughout the state. The meetings have been very interesting and some excellent ideas have come out of these meetings that the committee has approached and will in the future.

Some topics that have been discussed at the informational meetings that need to be addressed include:

- The recent Senate Bill that would include waste and woods adjoining ag land, at a pasture valuation.
- The need to have accountability for ag use assessment - have the property owner file a report indicating the acres that qualify, make it mandatory to receive the ag use assessment.
- The need for computer software uniformity and county-transferable state wide.
- The quantity and type of land being placed in Managed Forest Land programs. There has been a great deal of water frontage being placed in the program for tax evasion, not for wood land management. The reduction in the equalized value does affect the mill rate for all.
- Assessing has become a profession; let's become more professional. Should there be apprentice requirements for assessors entering the profession similar to appraisers?

The more input we have from local assessors, the better we will be able to serve you. There have been several local assessor organizations that have invited us to attend their meetings to share ideas. If your organization is interested in sharing ideas and concerns, please contact us to set up a meeting. We are all individuals with similar concerns. Alone, we have a small voice in our profession and legislation that affects us, but together we can make a difference. Maybe not immediately, but the future depends on your involvement and commitment.

We plan to continue holding the informational meetings around the state this coming year. If you would like to know when we'll be in your area, please call or email me.

Mel Raatz
 Rural Concerns Committee Chairman
 phone: 920-846-4250
 email: rrasessing@ez-net.com

New Members

Berg, Carol Lynn
Owner Cornerstone
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(608) 267-0835
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City of Sturgeon Bay
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(920) 746-2905
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Watertown WI 53098
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Wisinski, Cindy
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Stevens Point WI 54481
(715) 346-1483
(715) 345-5361



Public Relations Report

By: Tim Kosteretz

The Public Relations Committee has not met since late 2000 due to multiple revaluations being completed in several committee members' jurisdictions. Several are currently sending notices, holding open book, or having Board of Review hearings.

Our next meeting is scheduled for the latter part of May.

So far this year our committee has done the following:

- ❑ 113 Letters of Introduction to the entire State Legislature were sent. As you have already heard, they were well received and several Representatives on both side of the aisle have replied to our introduction with a letter of receipt and appreciation addressed to our President, Mary Hlavinka. (Note: a mail merge document has been compiled and is available on disc for anyone desiring it. Updates will be made as elections occur.)
- ❑ 23 Congratulatory Letters have been sent to all WAAO Award winners, newly elected officers and newly appointed committee chairman.
- ❑ Press release request forms have been published in the AVOW, allowing members to have a letter sent to their local media or municipal administration promoting both their own achievements and WAAO and its work.
- ❑ 37 Administrative and Press Release requests were processed and mailed touting our members and our organization.
- ❑ 231 responses to the Retirement Survey as administered at the 2000 WTA and WLM-Assessor's Institute have been compiled and are available for your examination. The committee would like to thank Wayne Schneider of Wausau for his work creating the survey and doing the initial tabulations, and to Hallie Wendorff for administering the survey on our behalf at the 2000 WTA. (Note: Several ideas will be discussed at our next committee meeting on how improvements to the survey might yield more accurate results if the Board considers re-administering it in the future. I believe close tabs should be kept on changes in the makeup of our profession, and further discussion should be initiated concerning the future of our profession on the state.)

Retirement Survey Summary

as given at the 2000 WTA and WKM-Assessor Institute

Distribution of Assessors by region:

82% of respondents work in the North & South Eastern and South Central regions of the state

35% work in the North & South Western and North Central regions.

(Some overlap exists because many assessors work in multiple communities)

This distribution roughly mirrors statewide population density.

Experience levels and growth/aging of the profession:

The great majority of respondents (68%) have been in the profession for over 10 years.

32% of respondents first entered the profession in the last 10 years.

Of those, only 13% have entered the profession in the last 5 years.

Expected year of retirement:

20% of respondents will retire within 5 years

Within 10 years, 32% will have retired.

45% expect to wait 10 or more years before considering retirement.

Of those who have already retired, 3% have continued to actively attend meetings 5 years later.

Is there a shortage of qualified candidates?

Overall, only 16% of respondents stated a PRESENT, UNFULFILLED NEED for Staff throughout the Certification Hierarchy.

However, by region, the need varies as follows:

Have Need

SouthWest	5%
NorthWest	7%
NorthCentral	8%
SouthEast	20%
NorthEast	21%
SouthCentral	27%

As seen above in the distribution of assessment professionals, the NEED seems to mirror the population distribution of the state.

(i.e. Regions with more people have a greater DEMAND for assessment staff)

We can expect the DEMAND for staff to increase in step with the changes as predicted in the RETIREMENT question. **(20% of respondents will retire within 5 years**

Within 10 years, 32% will have retired.)

Assessor Continuing Education Course Notice

NOTE: This is for informational purposes only. Individuals interested in attending a program should confirm its availability with the sponsor or contact person prior to attending.

RE APPRAISAL: WOODED PROPERTY

Sponsor: NorthCentral Technical College - Medford Campus
 Contact: Jean T. Robl 715-675-3331
 Instructor Jeff Groeschl
 Location: Medford, WI
 Date(s): April 17, 2001
 Hours: 8.0 Program Hours Appraisal

STANDARDS OF APPRAISAL PRACTICE (18)

Sponsor: Waukesha County Technical College:
 Contact: Ted Wysocki 414-691-5228
 Instructor: Ossie Johnson, Bernard Saler
 Location: WCTC - Pewaukee
 Date(s): April 17, 19 and 21, 2001
 Hours: 12 Program Hours Appraisal and 6 Program Hours Law/Management

ASSESSOR LEGAL REVIEW

Sponsor: Northeast Wisconsin Technical College
 Contact: Richard Hopfensburger 920-498-6306
 Instructor: Peter A. Liptack
 Location: NWTC - Green Bay
 Date(s): April 20 and 27, 2001
 Hours: 16 Program Hours Law/Management

REAL ESTATE - APPRAISING LAKE & SEASONAL PROPERTY

Sponsor: North Central Technical College – Medford Campus
 Contact: Jean T. Robl 715-675-3331
 Instructor: *instructor approval pending at publication*
 Location: NCTC – Medford
 Date(s): May 3, 2001
 Hours: 8.0 Program Hours Appraisal

ASSESSOR-PUBLIC RECORD LAW

Sponsor: Northeast Wisconsin Technical College
 Contact: Richard Hopfensburger 920-498-6306
 Instructor: Peter A. Liptack
 Location: NWTC – Green Bay
 Date(s): May 4, 2001
 Hours: 8 Program Hours Law/Management

REAL ESTATE ENVIRONMENTAL ISSUES

Sponsor: Waukesha County Technical College
 Contact: Ted Wysocki 262-691-5228
 Instructor: OSSIE W. JOHNSON
 Location: WCTC – Pewaukee
 Date(s): May 8 & 9, 2001
 Hours: 7.0 Program Hours Appraisal Instruction

USPAP REPORT TYPES

Sponsor: Waukesha County Technical College
 Contact: Ted Wysocki 262-691-5228
 Instructor: Ossie Johnson, Bernard Saler
 Location: WCTC – Pewaukee
 Date(s): May 12, 2001
 Hours: 8.0 Program Hours Appraisal

VACANT LAND APPRAISAL

Sponsor: Chippewa Valley Technical College
 Contact: Jack O'Connell 715-833-6339
 Instructor: JACQUELYN J. LAHN
 Location: CVTC – Eau Claire
 Date(s): May 15, 2001
 Hours: 7.0 Program Hours Appraisal & 1 Hour Law/Management

UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL UPDATE

Sponsor: North Central Technical College – Medford Campus
 Contact: Jean T. Robl 715-675-3331
 Instructor: RON HANSON
 Location: NCTC – Medford
 Date(s): May 17, 2001
 Hours: 4.0 Program Hours Law/Management

LOOKING AHEAD: USPAP & STATE RULES

Sponsor: Waukesha County Technical College
 Contact: Ted Wysocki 262-691-5228
 Instructor: Ossie Johnson, Bernard Saler
 Location: WCTC – Pewaukee
 Date(s): May 19, 2001
 Hours: 5 Program Hours Law/Management

THE UKRAINIAN ECONOMY

Sponsor: North Central Regional Assoc of Assessing Officers
 Contact: : Stephanie Nyhus 507-285-8131
 Instructor: King Banaian
 Location: Bloomington, MN
 Date(s): June 11, 2001 Hours: 3.0 Program Hours Appraisal

BASIC TIME OF SALE AND TRUTH IN HOUSING INSPECTIONS

Sponsor: North Central Regional Assoc of Assessing Officers
 Contact: Stephanie Nyhus 507-285-8131
 Instructor: Duane M. Johnson
 Location: Bloomington, MN
 Date(s): June 11, 2001
 Hours: 4.0 Program Hours Appraisal

DISCOUNTED CASH FLOWS AND CAPITALIZATION RATES

Sponsor: North Central Regional Assoc of Assessing Officers
 Contact: Stephanie Nyhus 507-285-8131
 Instructor: Dr. Steven P. Mooney
 Location: Bloomington, MN
 Date(s): June 11, 2001
 Hours: 6.0 Program Hours Appraisal

ASSESSOR COMMERCIAL EXCHANGE

Sponsor: North Central Regional Assoc of Assessing Officers
 Contact: Stephanie Nyhus 507-285-8131
 Instructor: James Atchison, CAE
 Location: Bloomington, MN
 Date(s): June 11, 2001
 Hours: 3.0 Program Hours Law/Management

NEW DEVELOPMENTS IN COMMERCIAL REAL ESTATE

Sponsor: North Central Regional Assoc of Assessing Officers
 Contact: Stephanie Nyhus 507-285-8131
 Instructor: Jack Pasternacki, CAE
 Location: Bloomington, MN
 Date(s): June 11, 2001
 Hours: 4.0 Program Hours Appraisal

LOOKING AHEAD: USPAP & STATE RULES

Sponsor: Waukesha County Technical College
 Contact: Ted Wysocki 262-691-5228
 Instructor: Ossie Johnson, Bernard Saler
 Location: WCTC - Pewaukee
 Date(s): June 23, 2001
 Hours: 5.0 Program Hours Law/Management

APPRAISAL PRINCIPLES - AN OVERVIEW

Sponsor: Waukesha County Technical College
 Contact: Ted Wysocki 262-691-5228
 Instructor: OSSIE W. JOHNSON
 Location: WCTC - Pewaukee
 Date(s): July 24, 2001
 Hours: 8.0 Program Hours Appraisal

DESKTOP UNDERWRITER / LIMITED APPRAISAL REPORTS

Sponsor: Chippewa Valley Technical College
 Contact: Jack O'Connell 715-833-6339
 Instructor: JACQUELYN LAHN
 Location: CVTC - Eau Claire
 Date(s): November 3, 2001
 Hours: 8.0 Program Hours Law/Management



Property-Tax-Exemption Committee Moving Forward With New Ideas

By: Gregg Hagopian

WAAO's executive board on 1/22/01 approved the Property-tax Exemption Committee's

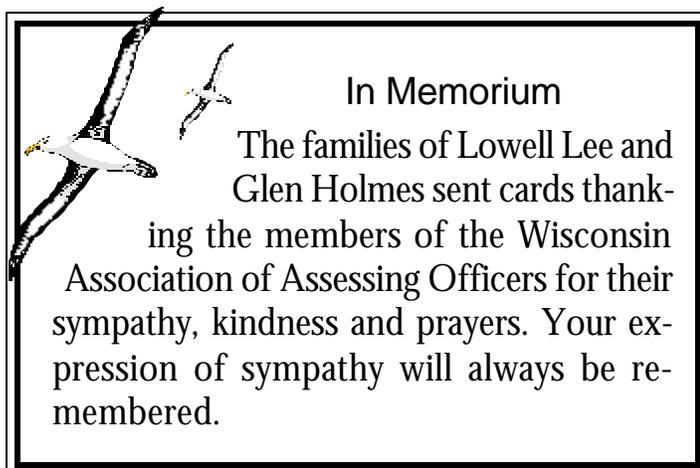
looking into the way that property-tax-exemption disputes are handled in the state with respect to Wis. stat. section 70.11 exemption matters. That committee then discussed the matter and proposed to the Executive Board a new model.

Under the new model, a local assessor who gets, on or before March 1, a property-tax-exemption application under 70.11's preamble would then have to notify the taxpayer by the first Monday in September of the assessor's exemption decision. If the taxpayer didn't agree with that decision, the taxpayer, on or before the first Monday in October, would then file a claim with a new board - The State Board Of Tax Exemptions (BOTE). The BOTE would be comprised of the 3 Dept of Revenue Bureau chiefs (Equalization, Manufacturing, And Assessment Standards), one person from DOR legal staff, and one other DOR appointee who must also be a DOR employee.

BOTE would then operate very much like a board of review operates. That is, BOTE would be a quasi-judicial body with power to subpoena witnesses and to compel production of documents. BOTE would hear the assessor and the taxpayer at a hearing, and then render a property-tax-exemption decision. If BOTE hadn't reached a decision by the time the tax bills were sent and due, the taxpayer would have to pay the disputed tax under protest.

If, after receiving the BOTE's decision, the taxpayer was still aggrieved, the taxpayer could then file a writ of certiorari action in the Dane County Circuit Court. (Alternatively, if the assessor/municipality were aggrieved, the assessor/municipality could file a writ of certiorari action in the Dane County Circuit Court). The Dane County Circuit Court would then provide judicial review of the record that was created before the BOTE - like the Circuit Court now provides under current law with respect to writ reviews of Board Of Review decisions over value.

At the Dane County Circuit Court level, the BOTE would be defended by the Attorney General's office. So, in the case of a taxpayer seeking judicial review, it would be the taxpayer's lawyer versus the Attorney General with the Attorney General defending the BOTE decision. And, in the case of the



assessor/municipality seeking judicial review, it would be the municipal attorney versus the attorney general.

On 4/9/01, WAAO's executive board approved the above model. The property-tax-exemption committee will now begin fine-tuning and working on actual language for legislative changes needed to effectuate the model.

The committee identified the following advantages associated with the new model as compared to existing law and procedure to challenge property-tax-exemption decisions:

- Makes more sense. It's logical.
- Removes local governing boards from decision-making process under 74.35. These boards shouldn't be involved in the first place since they don't have authority to declare property exempt.
- Mimics tried and proven board of review process, with judicial writ review model for valuation objections.
- Gives taxpayers more notice, more due process, better ability to plan for possible tax bill. They'll know at least by first Monday in September that assessor thinks property is taxable. They can establish reserves to pay tax under protest.
- Gives municipalities more certainty in budget-setting process. They'll know by at least first Monday in October those taxpayers who are challenging local assessor's exemption decision. Municipalities can take that into account when setting tax levies. They can establish reserves to cover possibility of having to make refund.
- BOTE will allow for more uniform application of state tax and exemption laws consistent with legislative intent, Wis. Stat. Ch. 70, and Constitution's uniformity clause.
- State BOTE better able to address exemption issues. More expertise. DOR writes the Manual and has supervisory control over local assessor.
- Removes local politics from exemption disputes by getting local boards out of 74.35 claim process and by shifting BOTE judicial defense of taxpayer appeal to state attorney general.
- "Attorney General, Dane Co." litigation procedure removes current problem of some municipalities knowingly making incorrect exemption decisions (and wrongly allowing exemptions) to avoid municipal expense of defending a correct exemption-denial decision in court.
- Less expensive and more efficient to litigate before BOTE.
- In line with DOR's assessment practices study group

recommendations and with WAAO's ad-hoc committee's comments to those recommendations. See 10/16/95 "Assessment Practices Study Team Report." DOR Assessment Practices Study group recommended (recommendation no. 5) that DOR develop consistent property tax exemption criteria, a standardized process for local determination of eligibility, a process for review of local determinations. Ad-hoc committee believed advantages of such outweigh disadvantages, and called for creation of state-wide review authority.

- Endorsed by WAAO. WAAO committee comprised of DOR, local assessors, and municipal attorney.
- More in tune with reality. Addresses problems with current law, and is more responsive to needs of taxpayer and government.
- Attorney general defense of BOTE at circuit court level acts as a crosscheck against the DOR and possible DOR/governor "state politics".
- Will bring DOR "in the loop" with respect to 70.11 exemption disputes throughout the state, thus enabling DOR to give more-informed presentations at annual statewide assessor meetings, and will allow for better, more timely, and more efficient Manual updates. ■



YMCA Exemption Dispute Continues

By: Gregg Hagopian

The YMCA and for-profit health club operators continue in their standoff over property-tax exemption. The for-profit operators want Y health club facilities to be taxed. They claim the Y has an unfair competitive advantage and that the Y directly competes with them for the same "fitness" customer. The Y's on the other hand, claim that "fitness" has always been a part of Y operations, and the Y should be left alone - and left exempt. That stand-off/dispute is now in the Wisconsin legislature with each side lobbying behind the scenes for protection. The Y had a bill drafted that would exempt any Y-owned parcel up to a 10-acre limit per taxation district. Time will tell what happens in this dispute.

You Can Learn A Lot Surfing The Internet

Reed Johnson was surfing the web recently when he came across this useful article and with the author's permission we've reprinted it here.

WHAT IS RAM? How Does RAM Work?

By: Guru (Dave Smith)

RAM is short for random-access memory, and it's the solid-state memory (chip memory) in your computer.

Pretend your brain is a computer. Your brain has got long-term memory and short-term memory. RAM is like your brain's short-term memory. Nothing stays in short-term memory for very long. If you're trying to do math problems with your brain, your short-term memory (RAM) is calculating away, but it is pulling in bits of stored information, such as the multiplication table, from your long-term memory to help. Information is programmed into your long-term memory, just as computer programs remain on your hard drive

After you finish the math problem, you'll probably forget exactly how you solved it. That information leaves your short-term memory. You'll still know how to solve that kind of math problem, however, because that information is programmed into your long-term memory, just as computer programs remain on your hard drive.

How RAM works

When you want to use a program, your operating system copies the program from the hard drive into RAM, where the program is run. Your computer uses RAM as its work space and short-term storage area, because RAM is much faster to work with than the hard drive. That's why adding more RAM to your computer will often speed it up a great deal.

Most programs are too big to fit in RAM all at once. They use various schemes to load parts of the program into RAM as needed, and then unload them when they don't need them. That's why your program continues to access your hard disk even after it's loaded. Smaller programs will load entirely into RAM and never access the disk again.

RAM is also used to store data that is currently being operated on. That data will stay in RAM until it is saved to the hard disk, or until the computer is turned off — in which case it is wiped out. Your word processing program provides a good example. Changes you make to a Word document are stored in RAM. If you don't save them to the hard drive before turning off the computer, they're lost.

For more useful tips check out his web site at:
<http://24.104.49.151/WINDOWS/TIPS.HTM>

Attention! Attention! Attention!

The Education Fund is hosting the Third Annual White Elephant Raffle. Help support your W.A.A.O. Education Fund!!

When: June 4, 2001

**Where: Klemmer's Williamsburg Inn
10401 West Oklahoma Avenue
Milwaukee, WI**

We will accept donations. For each item donated you will receive two free raffle tickets. Please help make this sale a success by donating tasteful items that are either: New, Never-Been-Used, or in Very Good Condition! Examples of White Elephants are: Exercise Tapes, Flashing Christmas tie, Video, Statue of a 30 Point Buck, Model of the State Capitol, Owl Lamp Etc., etc., etc....

Please bring your donation(s) to Klemmer's or call Eric Miller @ 414-329-5343

We reserve the right to reject any items that may be perceived as inappropriate.

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.

Check	Dues (Annual)					
_____	New Member	_____	Membership Renewal			
_____	WAAO \$25 Regular	\$20 Associate	\$20 Student	\$15 Retired	\$50 Subscribing (August 1 through July 31)	
_____	IAAO \$130 (First year, first time members \$105, or \$65 by signing up through IAAO Rep. Wayne Ballweg (608) 524-6404					

Name: _____ Title: _____

Jurisdiction: Town Village, City of: _____ Phone Number: _____

Address: _____ City: _____ State: _____ Zip Code: _____

e-mail: _____

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WAAO

c/o Joan Spencer, Secretary/Treasurer
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