



# Assessor's Voice of Wisconsin

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



June, 2002



## From the President's Desk;

The weather is getting warmer and summer is on its way, but if your community is like the one I work for, you are all in your busiest time of the year. Working long days to complete your real estate assessments, personal property continues to be a hassle, and we mustn't forget the agricultural properties and penalties to calculate. Plus, due to the State's budget problem, several jurisdictions are cutting their spending and staffing to the bare bone, which makes getting the job done more difficult and creates more pressure. Finally, completing the Assessor's Final Report is a deadline Assessors could never forget. We are definitely "doing more with less" these days.

Our Membership Services and Education Committees set up two great programs for the March Quarterly and the second day of education. The Culver's program on Monday and the Marshall & Swift program on Tuesday complemented each other. The class evaluations reflected both programs were well received, and instructed both committees to continue to offer quality education in the future.

WAAO, through its dedicated members and committees, is trying to keep up with the challenges that face our profession. We continue to educate, lobby, make proposals, and try to make a difference. Through WAAO we are trying to be heard. Be sure to relay your opinions, ideas and concerns to myself or other WAAO Officers, Committee Chairs or Committee Members.

If you would like to be an active part of WAAO, why not volunteer to serve on a committee? If you have an interest in serving as a committee member or just have questions on what would be required, call myself or other WAAO Officers, Committee Chairs or Committee Members.

Some events I want to encourage our members to attend in 2002 include the NCRAAO Conference being held in Wichita, Kansas, June 10-12, and the IAAO Conference in Los Angeles, California, October 13-16. These conferences provide a great opportunity to gain information on assessment issues, while enjoying the sites and developing new friendships. Remember, Milwaukee, Wisconsin will be the host for the 2006 IAAO Conference, so mark your calendars and plan to attend.

Check out the WAAO Website (<http://www.waao.org>) to stay current on legislative issues, court decisions, educational opportunities, sales data, meeting locations and last but not least, the humor page.

Nan

## IAAO Upcoming Events

### SPC Seminar

May 10-11, 2002

Washington Athletic Club  
Seattle, WA

Deadline for reservations is April 12, 2002.

### Personal Property Seminar

May 16-18, 2002

Renaissance Pere Marquette Hotel  
New Orleans, Louisiana

Deadline for reservations is April 19, 2002.

### IAAO Summer School

July 15-19, 2002

California

### Illinois Summer School

August 4-17, 2002

Palmer House Hilton  
Chicago, Illinois

Deadline for reservations is July 10, 2002.

### Professional Seminar

Westin Bonaventure Hotel

Los Angeles, California

### IAAO 2002 Annual Conference

October 13-16, 2002

Westin Bonaventure Hotel  
Los Angeles, California

**For more information on these upcoming events, contact the IAAO Service Center at 312/819-6100 for more information or visit our website at [www.iaao.org](http://www.iaao.org).**

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2002 WAAO Calendar	
June 3	Quarterly Membership Meeting Klemmers, Greenfield
June 10-12	NCRAAO Conference Wichita, Kansas
July 8	Executive Board Meeting Raintree Resort WI Dells
July 12	September AVOW Deadline
Sept 24-27	Municipal Assessors Institute Regency Suites, Green Bay
Sept 25	WAAO Business Meeting Regency Suites, Green Bay
Oct 7	Executive Board Meeting Raintree Resort WI Dells
Oct 13-16	IAAO Conference Los Angeles, CA
Oct 13-15	WI Towns Assoc Conference Radisson, LaCrosse
Dec 2	Quarterly Membership Meeting

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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 4, 2002

Raintree Resort, Wisconsin Dells

President Nan Giese called the WAAO business meeting to order at 10:45 a.m. with 93 WAAO members attending.

### SECRETARY / TREASURER REPORT - Joan Spencer

The minutes from the December 3, 2001 Quarterly Meeting were approved as printed in the March 2002 AVOW issue.

### Treasurer

The operating account balances total \$24,679.69, and there is \$6,647.56 in the Education Fund, for a total of \$31,327.25. All submitted bills have been paid to date. Cash on hand is higher than normal due to collections for the March 4<sup>th</sup> and 5<sup>th</sup> education sessions having been deposited, with the bills for the sessions not having been received and paid. Receipts for the first five months of the fiscal year have totaled \$33,408.37, with disbursements totaling \$29,774.62.

### General Meeting

Receipts for the December 3<sup>rd</sup> Quarterly Meeting were \$1,800 with expenses of \$1,818.36, for a cost of \$18.36. Raffle receipts were \$247 with costs of \$163, adding \$84 to the Education Fund.

### Membership Report

There are 621 members on this year's current WAAO roster. New members Michael Barna from the Town of Maplehurst, and Mark Hanson with the Department of Revenue were introduced.

### Position Split Proposal

Because of the ever-increasing duties (read at the meeting) and time commitment of the Secy/Treas position, I'm recommending that for the good of the Association, the Secretary and Treasurer duties should be defined as two separate positions for the next fiscal year.

As Secretary/Treasurer, I'm working on the Executive Handbook to redefine and split the position duties for the next Plan-

ning and Management Committee. However, I'm also retaining the existing option of having a combined Secretary/Treasurer.

This change would have to be approved by the Executive Board, along with wording changes in the existing bylaws. The bylaw changes would also have to be approved by the membership at the June Quarterly Meeting, after being published in the next AVOW.

*(Addendum: To clarify comments I've heard to the contrary, my preference is to continue working with the Treasurer duties.)*

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## ACTIVITIES ON BEHALF OF THE ASSOCIATION - Nan Giese

John Rader sent a letter to the WAAO President requesting that Dan Storm, Manager of the Madison Manufacturing / Telco District, be appointed as the DOR liaison to the Real Estate Standards Committee.

Since Bob Behling retired, the Committee has not had a DOR liaison, and Dan will be appointed to the Committee.

Gene Miller and Wes Little are going to speak at the OSLO (out-of-state land owner's) Convention in Rockford on March 29<sup>th</sup>. They will be representing the Assessor's position and the Department of Revenue's position. Al Romportl spoke at one of their meetings in the northern part of the state this last summer.

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## COMMITTEE REPORTS

### Awards Committee

Nan Giese encouraged members to complete and submit awards nomination forms. The form was printed in the last AVOW issue, and will be printed again in the next issue. Nominations are due by July 1 and can be turned in to Nan or any of the Awards Committee members.

### Planning and Management

Nan Giese reported the Committee hasn't met yet, but will be meeting soon to discuss several issues.

### IAAO Report

Mary Reavey took over the IAAO Representative duties from Wayne Ballweg last September.

Mary received information from one of the women running for

a position on the IAAO Executive Board.

In that information it was stated she felt that a lot of people think IAAO is mainly for people from a larger jurisdiction (like Milwaukee or Madison). She also wrote that since she joined IAAO in 1984, the organization has benefited her in many ways. Her career began over 20 years ago, in a very small jurisdiction where she was the only appraiser (similar to many places in Wisconsin).

She wrote that the IAAO classes, publications, standards, and access to the reference library helped increase her confidence. Participation in the professional designation program deepened her knowledge.

Now in her current position where she manages staff and sets policy in a large jurisdiction, she enjoys the benefits of being at the conferences and of meeting other IAAO members. She loves having access to the IAAO web page.

Mary continued that IAAO is not just for people from a big municipality, but there is a lot in it for you too. Materials are available in the back of the room. Members thinking about joining IAAO should feel free to contact Mary to discuss the benefits of membership. She will be happy to help anyone join IAAO. *(First time members are allowed a 50% discount the first year of membership when signing up through Mary.)*

### **IAAO Endorsement Committee**

Mary Reavey reported endorsement requests are coming in. After the Committee gets together to discuss endorsement requests, Mary would like to put a link to that information on the WAAO web site.

### **NCRAAO Report**

Steve Miner reported the next NCRAAO Conference will be held in Wichita, Kansas June 10-12. An application is available on the WAAO web page that can be printed out and mailed in, or that can be completed and submitted on-line. The web site also has good descriptions of the education and training sessions planned for the conference.

### **2008 NCRAAO Host Committee**

Directly after today's meeting, the 2008 Host Committee will have its first meeting to discuss a conference location. Members of the Committee include Steve Miner, Chair; Bob Lorier, Doug Milius, Kathee Isleb, Jim Siebers, Reed Johnson, Mark Schlafer and Russ Schwandt. There is a need for additional volunteers to work with the Committee. Anyone interested in serving should contact Steve.

### **Education & Training**

Pete Krystowiak gave the Education and Training report on

behalf of Reed Johnson. Matt Stawicki is giving tomorrow's class from New Jersey. Anyone that still would like to sign up for the class can do so through Pete or the Secretary/Treasurer.

It is hoped the Marshall-Swift presentation will be beneficial for both beginners in the program, and those that have used it.

Education and Training also discussed holding IAAO Course 312 (Commercial / Industrial Modeling Concepts) in October. Although it is recommended that Course 300 be taken before 312, it was learned from IAAO that Course 312 should not be that advanced that 300 would be necessary to take beforehand.

Barry Feig was thanked for his work on the CD, Understanding Assessing. CDs are available for \$5 by contacting Barry.

Jim Murphy brought up the fact that since the Committee has regular duties, it would make sense to schedule Committee meetings at regular times. Reed Johnson will be coordinating a regular Committee meeting schedule.

If anyone has ideas for courses, they should contact Reed Johnson. Also, if anyone knows of someone that does a type of work that would benefit Assessors (*such as the Culver's presentation scheduled for this afternoon*), please contact Reed Johnson.

### **Membership Services**

Sue Plutschack reported the Committee met January 10<sup>th</sup> to discuss today's program. They will probably meet in another month.

### **Public Relations**

Tim Kosteretz reported the Committee is working to determine what its focus should be. There are two issues of concern. One is the continuance of the organization. We need strong active membership where people are committed to improving the quality of assessments in our State. We also need to make sure that individuals have the opportunity to develop themselves over time to take the leadership positions as they become available.

We have the largest membership count at this time historically (621), but going forward that is expected to change as the membership ages and members retire. We need to make sure we are continually getting new people into our organization.

The Committee did a membership survey, and has had numerous discussions over the last year on what the results of the survey might mean for our organization.

If WAAO's goal is to maintain the integrity of the profession in the state, to increase its efficacy, and its work with communities, we need to make sure that the membership keeps growing. We need to continue providing educational opportunities through IAAO.

Discussed was where do we find members. There are many assessors out there that currently aren't participating in our organization. The Committee will be trying to do some outreach activities to assessors that belong to the Wisconsin Towns Association. There are 1,266 townships in Wisconsin of which 1,259 belong to the WTA. This means there are many more assessors out there that could be involved in our organization.

For those of us that are City Assessors that may not have had a lot to do with the WTA over time, we certainly want to make ourselves known. We want to advertise and publicize ourselves. We need to promote our professionalism and sell ourselves and WAAO.

The Committee is focusing on developing written and presentation materials that can be used for outreach purposes. A pamphlet has already been developed describing the benefits of belonging to WAAO. Public Relations will also look at materials to promote assessors and advances in technology.

The Committee will focus on membership growth and materials development. If there is a need for something that isn't available, please contact Tim so the Committee can address the need.

**AVOW**

Tina Bizub thanked everyone for sending their articles in on time, especially by email. The next AVOW deadline is April 12th for the June issue.

**Legislative**

Mary Reavey, Peter Weissenfluh, Gregg Hagopian, Mike Kurth and Joan Spencer met with the Secretary of Revenue, John Rader, and representatives from the Department of Revenue regarding creating an appeal committee for exemption appeals. Also discussed was pending medical exemption litigation, WAAO's support of the assessment practices bill, and changing the 74.37 appeal process.

The Committee will be working with several proposals:

- AB-647 regarding installment payment of manufacturing tax refunds.
- SJR 59, a constitutional amendment to reduce property tax on residential and ag property by offering credits on income taxes.

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- AB-778 would exempt property owned by a non-profit organization and used exclusively for medical and surgical research and for surgical instruction.
- SB-400 and AB755, assessment practices bill.
- SB -304 was just introduced as an amendment to the ag use bill - would reduce the \$6000 worth of income to qualify to \$3500.

The ag use oral argument is scheduled to be heard in the Supreme Court April 11th in Madison.

### Rural Concerns

Mel Raatz reported the Committee has been holding their meetings at the Plover Town Hall which appears to be more of a central location. They last met January 24th. Attendance has been very good at the meetings. Discussions have obviously been based around rural concerns: pasture definition, reclassification of road right-of-ways, and ag-use assessments as far as what can be done to improve it.

One of the members brought ten various points concerning ag-use assessments and how we could change it. One of the items was to handle it similar to the managed forest lands program, as far as making it a sign-up program.

The Committee will be meeting again March 28<sup>th</sup>. Roger Cliff from the Farm Bureau has been invited to attend. It is hoped we will be able to open up an avenue of communications between them and us, so that we can share ideas.

### President-Elect Comments

Steve Miner commented that since he is a one-person office, he has thought of a new idea whereby personnel resources might be shared for open book, board of review, etc.

### Real Estate Standards

Kathy Romanak reported the Committee met in January to discuss USPAP standards, and will meet again in March to discuss Chapter 6.

### Personal Property Standards

Dennis Duszynski reported the PP Standards Committee met last week Monday. The Committee is working on reducing the size of the return back to two pages with two sides. An optional one-page instruction sheet is also being developed for the 2003 returns.

### Ad Hoc Commercial Sales

Alland reported the Committee received the sales format from DOR for sorting and invalidating sales.

Meeting scheduling has been difficult due to time constraints from

on-going revaluations. However recommendations will be presented to the Executive Board as soon as possible.

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## NEW BUSINESS

Hugh Harper forwarded some information on the WLIA. Recently they came out with a strategic initiative grant announcement with an application deadline of February 28<sup>th</sup>. A move is being made by the Wisconsin Realtors Association to get all the assessment data on the Internet. They want each County to have a web site, and have each Assessor provide the information. More information may be available on this at a later time, possibly by the September Institute.

Nan read the last portion of the correspondence:

“We should know sometime within the next couple of months what is going to happen with the state budget. It appears that the governor is going along with the Kettl Commission and would like to see town government go away. At least that’s how I interpret the budget proposal. If that happens do we then go to a county assessor system? Do we need to start planning for that? Or do we need to organize a committee to go down to Madison and beat bumps on the Governor’s head?”

Clayton Sengbusch reiterated that any change in local government structure would have to come from the legislators.

Pat Matthias reported Wiredata in Port Washington is suing them for how they have open records. They have copyrighted software that cannot be given to Wiredata, MLS, Realtors, etc. Pat wanted to make sure assessors were aware that they are trying to obtain the information in a specific format under open records. Their municipality is not standing behind them because they contract the assessment. The case currently is in federal court for copyright infringement on the system.

Hallie Wendorff reported they had a similar request. After checking with the City Attorney, they downloaded the information into a spreadsheet before giving it to them.

Mary Reavey reported Attorney John Macy will be giving a Board of Review class April 19<sup>th</sup> certified for 3 hours of Assessor credit certification or Board certification.

Drew Heiden questioned whether anyone else has gotten a request by the Realtors Association for assessment data. There were no responses to the question.

Joyce Frey mentioned we are mandated by state statute, so

when doing any synopsis for budget cuts, from a public relations perspective, it is really important that we adequately describe what we have to do, and how that affects costs.

Jean White from the DOR Fond du Lac Equalization office reported Hallie Wendorff has a great final report format.

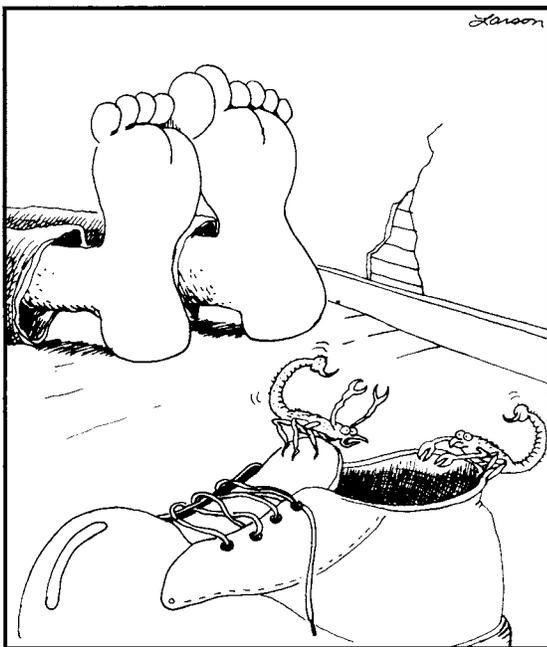
**ANNOUNCEMENTS**

Kathee Isleb has taken a fall in the building at work, and has a neck injury. She did get out of the hospital Friday, but will be home for over a month. We wish her a speedy recovery.

Marty Goldstein sent correspondence informing members that that he retired from the Milwaukee Assessors office after 32 years. He currently is available for CAMA, statistical related, and consulting services. He will continue to provide web master services to WAAO.

Marty was given a round of applause for his work on behalf of WAAO.

Meeting Adjourned!  
*Respectfully Submitted,*  
*Joan Spencer, Secretary/Treasurer*



“There I was—asleep in this little cave here, when suddenly I was attacked by this hideous thing with five heads!”



**Supreme Court Hears Oral Arguments On Use-Value Litigation**

*By: Pete Weissenflub*

On Thursday, April 11, 2002, the Supreme Court heard oral arguments on two separate cases dealing with use-value assessment.

**Background**

The March 2002 AVOW had an “Agricultural Use-Value Assessment Time Line” in which I attempted to highlight important dates and activities leading up to the current litigation. You may want to review the time-line for a proper perspective.

*John O. Norquist, et al. V. Cate Zeuske, Secretary of the DOR*, Wisconsin Supreme Court, Docket No. 96-1812, June 25, 1997. (Norquist I)

This original action for a declaratory judgment that sec. 70.32(2r)(a) and (b) violated the Uniformity Clause of the Wisconsin Constitution was dismissed without prejudice. The Court ruled that the determination of the constitutionality of sec. 70.32(2r), Wis. Stats., must await a more developed record. (A more developed discussion can be found in the 1998 Supplement to the Wisconsin Property Assessment Manual.)

*Norquist, et al. V. Zeuske, et al.* Appeal No. 98-2795 (Norquist II)

This is the “more developed” case that followed Norquist I that the Supreme Court heard on April 11<sup>th</sup>. The main issues in this case are:

1. Does Wis. Stats. Sec 70.32(2r), violate the Uniformity Clause of the Wisconsin Constitution (art VIII, sec. I) because the statute freezes assessments of agricultural land?
2. Is sec. 70.32(2r) invalid in its entirety because of the freeze on assessments?

*Mallo v. Wisconsin Department of Revenue*, No. 00CV

553 (Dane Co. Cir.Ct.), appeal pending, No. 00-332(Ct App., Dist IV), to Supreme Court.

In this case a Taylor County farmer sues the Wisconsin DOR and seeks to stop full implementation of the use value by claiming the DOR had no authority to circumvent the legislative intent of a phased-in implementation plan.

I took the opportunity to attend and observe the oral arguments for both the Norquist case and the Mallo case at the Supreme Court. The process is very interesting. Both sides get a strict time limit to present their case. They actually have a timer with a green light, yellow light and a red light. When the red light comes on you are through, period. The attorneys have prepared outlines but they get peppered with questions from the justices and that often takes up their allotted time. The trick seems to be for the attorney to use the questions to get back to their main points. The morning session heard arguments in the Norquist case which challenged the constitutionality of the ag-use law. The argument is based on the idea that the statute creates and perpetuates inequities that are not correctable during the phase-in period. I thought Atty Horowitz (representing Norquist et al) did a better job at getting his points across. The DOR atty, I felt, was stumped by some of the questions. The main points that the justices needed clarification on was what evidence was needed to prove over-assessment on certain ag land and how the freeze continued that inequity. Just based only on the oral arguments, I would say it is possible that the whole ag-use law may be ruled unconstitutional (on a going forward basis) and the Mallo case becomes moot. However, both sides presented to the Court full briefs that spell out their respective arguments in detail.

The afternoon session dealt with the Mallo case, which was a challenge to the action that the DOR took to eliminate the phase-in to accelerate use value. This case seemed to hinge on the interpretation of the authority (or lack of authority) in the actual enabling legislation. The attorney for the Mallos argued that the term "shall" in the statute regarding how the phase-in should proceed takes away any alternative method that either the Farmland Advisory Committee or the DOR recommends. I may be biased in my observation, but I felt again that the atty arguing against the elimination of the phase-in held the day. It will really come down to a close vote in that 2 of the justices recused themselves from hearing the case.

I suspect that it will be months before decisions are announced.



## Fast Food Considerations

By: Scott G. Winter, RES

It appears that the folks from Culver's can serve up quality items, besides butter burgers

and frozen custard. Craig Culver and two of his key associates put on an informative and entertaining workshop, entitled "Fast Food Considerations: The Culver's Model", at the March W.A.A.O. meeting held in the Wisconsin Dells.

The explanation on how they shop for sites, and what factors go into how much they are willing to pay for those sites, was particularly interesting. Basically they are unwilling to pay more for a site, building, and equipment, together, than they can make in sales in the first year, typically around 1.5 million dollars. The costs of the building and equipment are rather fixed. A 118-seat building costs around \$800,000, and can vary depending local requirements and labor costs. Typical equipment costs around \$240,000. So basically they are willing to pay between \$200,000 and \$600,000, depending on how much it will cost to get the land ready to build.

Factors they consider for locations include: proximity to other restaurants, demographics, traffic counts (15,000-20,000), speed limits (35-45 mph), population (45,000-50,000 in a three mile radius), household income (\$40,000 - \$60,000 per year), labor costs, and supply of labor. They also like sites that have frontage roads, that can be seen from four sides, and that are near commercial areas.

Once they find a site it has to be 52,000 useable square feet, have proper proportions and shape, stable soil, proper water flow, good access, level topography, and proper zoning. The site also has to have reasonable easements and green space requirements.

The presenters gave us a good manual, with itemized costs for buildings and equipment. Another interesting morsel was that used restaurant equipment usually is worth about a tenth of what it costs new.

In conclusion, the educational committee put together another fine program, the Culvers did a great job, and I highly recommend their fish sandwich.

**CITY OF LA CROSSE  
EMPLOYMENT OPPORTUNITY  
PROPERTY APPRAISER**

The City of La Crosse is accepting applications for the position of Property Appraiser in the City Assessor's Department. As an entry level position the candidate would be responsible for the discovery, listing and appraisal of real and personal property for assessment purposes. State of Wisconsin Assessor Certification required. A Bachelor's degree in property assessment, public administration or related field with two years of appraisal/assessment experience is desired, or any combination of education and experience that provides equivalent knowledge, skills and abilities. This is a SEIU bargaining unit position with full benefits and a starting salary of \$32,721, with additional pay step advancement to \$38,161 based on work experience and educational attainment. The City reserves the right to place applicants at the trainee level, with a salary of \$31,063, for up to 6 months based on their level of education and experience. City residency requirements apply. The City of La Crosse supports attaining a representative workforce and workplace equity. Application deadline is May 31<sup>st</sup>, 2002.

Interested applicants should submit a City of La Crosse employment application, as well as a letter of interest and resume to:

City of La Crosse Personnel Department  
Attn: Wendy Oestreich  
400 La Crosse Street  
La Crosse, WI 54601  
(608)789-7595  
fax: 608-789-7598  
[oestreichw@cityoflacrosse.org](mailto:oestreichw@cityoflacrosse.org)

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## Rural Assessor's Exchange

*By: Mel Raatz*

Another season of applying values is upon us. The main topic of contention for the rural assessor has been the discovery and application of ag land values. The present law leaves the discovery process entirely up to the local assessor. The responsibility placed on the local assessor by this particular law is tremendous. We need to communicate with the ag land owners. If you noticed, I did not say "farmer". We cannot base ag use assessments on ownership. The law is specific as to "use". It would be nice to have a reporting system in place to aid us in determining who and how many acres actually qualify for this reduced assessment, BUT it is not available at this time.

We need to express our concerns to those that could help. We were pleased to have the executive director of the Farm Bureau, Roger Cliff, attend our March - Rural Concerns Meeting. He presented the reason that prompted the establishment of ag use assessments. He also informed us of the status of the legal actions being addressed at this time concerning the ag use law. We had an interesting discussion and informed him of the frustrations we have in the discovery process. Hopefully an avenue of communications has been opened with the Farm Bureau. We are more than willing to assist in developing a more accountable method of the discovery of ag land. Presently, no advocate of the program wants to change anything as it could jeopardize the existence of the program. We need to assist in the formation of future proposals prior to them being submitted.

As the local assessor, you should inform the municipalities you service of the decrease in ag values due to the new per acre assessments. Some of the rural – ag based municipalities will see a considerable reduction in their assessed value. I'm sure there will be more scrutiny of budget items this year than in the past. Our job is not only to equitably distribute the tax burden, but also to keep the taxpayer and municipal boards informed as to what is taking place (level of assessment, etc.). We need to give the boards the best information available to assist in the decision making process. With the potential budget constraints this year, that part of our job has become even more important.

A good assessor is a good communicator. Always keep the lines of communication open between you and the board and taxpayer.



*WAAO members enjoy lunch at the March membership meeting.*

**IAAO COURSE 312 – ASSESSMENT ADMINISTRATION**

Sponsored by the  
WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

**WHAT: Course 312 – Commercial/Industrial Modeling Concepts**

Course 312 presents a detailed study of the mass appraisal process as applied to income-producing property. Topics include income property data, market analysis, sales comparison approach, cost approach, gross and net income analysis, capitalization rate development, model specification and calibration, and value review and maintenance.

**Recommended: Course 300; MARP (Please note Recommended not Required)**

**WHEN:** October 14 through October 18, 2002

**WHERE:** West Allis Library – West Allis, WI  
Located near several lodging establishments.

**INSTRUCTOR:** Michael Ireland, CAE  
Assessor, City of Bloomington, IL

**TEXT BOOK:** MARP-Mass Appraisal of Real Property. Member price: \$50 soft cover and \$75 hard cover text. Non-member price: \$75 soft cover and \$100 hard cover text.

**HOW MUCH:** \$375.00 (does not include textbook). Late registrants/cancellations must pay a late registration/cancellation fee equal to \$25 or the cost of the text, if greater.

This is probably one of the least expensive opportunities available to attend a certified five-day course. Thirty (30) attendees may be needed in order to be able to hold the course. Forty (40) will be the maximum number allowed. **To ensure attendance, a \$50 deposit payable to WAAO should be sent by August 30<sup>th</sup> to:**

Mary Watson, Course Coordinator  
City Hall, Room 507  
200 East Wells Street  
Milwaukee, WI 53202

The course will be submitted for Wisconsin assessor continuing education hours. **Additional information regarding the course will be provided to all registrants.**

If you have any questions, do not hesitate to call Mary Watson at (414) 286-3178.

---

Please reserve one slot in the IAAO Course 312 session October 14-18 2002..

Enclosed is my check for the \$50 deposit, **payable to WAAO.**

Please remit payment by August 30, 2002.

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

**If you need a text, please identify below:**

- |                          |   |  |
|--------------------------|---|--|
|                          | <b>MARP - Mass Appraisal of Real Property</b> |  |
|                          | <b>Hard Cover</b>                             | <b>Soft Cover</b>                              |
| <input type="checkbox"/> | <b>\$75 Member</b>                            | <input type="checkbox"/> <b>\$50 Member</b>    |
| <input type="checkbox"/> | <b>\$100 Nonmember</b>                        | <input type="checkbox"/> <b>\$75 Nonmember</b> |

## WAAO Legislative Committee Report

By: Pete Weissenflub

The legislature has spent a great deal of time posturing on the budget repair bill. This has slowed the normal process of legislative committee hearings. WAAO did, however, testify in support of Senate Bill 400.

This is the assessment practices bill that WAAO has endorsed. Representatives of DOR were also present to support the bill. With no opposition, the proposal passed the committee 7-0. Unfortunately, the Chairman of the House Ways and Means committee did not schedule the companion bill for hearing. Unless this (generally uncontroversial) proposal gets in the budget repair bill, it looks like it will not become law until at least the next session of the legislature.

A few proposals have been advanced. The legislative committee has not yet recommended a position on these bills.

**Senate Bill 409** – <http://www.legis.state.wi.us/2001/data/SB-409.pdf>

**Exemption of Restaurant Kitchen Equipment** (by Senators M. Meyer, Darling, Welch, Lazich and Roessler; co-sponsored by Reps. Bies, Plale, Kedzie, Krawczyk, Gard, Pettis, Ladwig, Ziegelbauer, Ainsworth, Musser, Grothman, Seratti, Sykora, Starzyk, Owens, Schooff, McCormick, Leibham, Freese, Petrowski, Gunderson, Vrakas, Jeskewitz, Stone, Ott, Suder, F. Lasee, Gronemus and Underheim)

To exempt from the general property tax, machinery and equipment used primarily by a restaurant's kitchen for serving or preparing food or beverages. Such property need not be attached to real property.

Assembly Bill 932 - <http://www.legis.state.wi.us/2001/data/AB-932.pdf>

**Exemption of Personal Property** (by Representatives Grothman, Albers, Gunderson, F.Lasee, Pettis and Reynolds)

This bill would eliminate the property tax on personal property. The bill also eliminates the state aid payments to taxing jurisdictions based on the value of computers and computer-related equipment that are exempt from the personal property tax and that are located in the taxing jurisdictions.

As soon as the committee is aware of inclusions in the budget repair bill we will meet (probably by teleconference) to recommend appropriate provisions for the Executive Board.

Check out the recent additions to Court decisions on the



WAAO website:

99-2466 03/26/2002 Mobile Home Valuation Case

00-3523 11/13/2001 Lawrence Piczynski v. Town of Birchwood Board of Review

01-0850 2/20/2002 James Reese and Kenneth Reese v. City Pewaukee

00-1052 11/29/2001 Dells Boat Co. v. Village of Lake Delton

## New Members

Barna, Michael  
Assessor  
Town of Maplehurst  
N959 County Road DD  
Withee WI 54498  
(715) 678-2553  
(715) 678-6145  
[michaeldbarna@yahoo.com](mailto:michaeldbarna@yahoo.com)

Decker, Brenda Lee  
Property Appraiser  
Associated Appraisal  
647 Kellogg Ave Apt 3  
Janesville WI 53546  
(608) 747-2580

Furdek, Daniel R  
Property Appraiser  
5902 S Robert Ave  
Cudahy WI 53110  
(414) 483-3582  
(414) 769-7536  
[Furdekecs.com](http://Furdekecs.com)

Hanson, Tom  
Assessor I  
Rusk County Townships  
532 E Feller Ave  
Bruce WI 54819  
(715) 868-2254

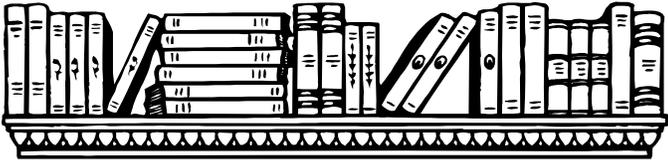
Hardie, N David  
Owner  
Hardie Appraisal & Consulting  
1205 N Walnut St  
Ironwood MI 49938  
(906) 932-4255  
(906) 932-5039  
[dhardee@portup.com](mailto:dhardee@portup.com)

Pesch, Karen A  
Property Assessment  
Specialist  
WI Dept of Revenue  
5136 I Ah May Tah Rd  
Oshkosh WI 54901  
(920) 235-6248  
(920) 426-8916  
[kpesch@dor.state.wi.us](mailto:kpesch@dor.state.wi.us)

Rausch, Sue  
Property Assessment  
Specialist  
WI Dept of Revenue  
4258 N Woodburn St  
Shorewood WI 53211  
(414) 961-2211  
[srausch@dor.state.wi.us](mailto:srausch@dor.state.wi.us)

Strauss, James A  
Assessor II  
Assoc Appraisal Consultants,  
Inc  
1107 Durkee St  
Appleton WI 54911-4803  
(920) 739-6864  
[sukhoi1@ix.netcom.com](mailto:sukhoi1@ix.netcom.com)

Toth, James  
Assessor II  
Bowmar Appraisals  
123 Lake Aire Drive  
Chetek WI 54728  
(715) 924-4788  
[tpastpc@yahoo.com](mailto:tpastpc@yahoo.com)



## Continuing Education

### APPRAISAL REVIEW - RESIDENTIAL

Sponsor APPRAISAL INSTITUTE - WISCONSIN CHAPTER

Contact: CHRIS RUDITYS 414-271-6858

Instructor: MARK RATTERMAN, SRA

Location: HOLIDAY INN - GREEN BAY

Dates: MAY 10, 2002

Hours: 7.0 PROGRAM HOURS APPRAISAL

### DRL PRACTICE GUIDELINES & BROKER ETHICS - MODULE 2

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: MAY 16, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

### NEW DEVELOPMENTS - MODULE THREE

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: MAY 16, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

### GENERAL REAL ESTATE

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: MAY 23, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

### USE OF FORMS & CONTRACT LAW

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: MAY 23, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

### BOARD OF REVIEW LAW

Sponsor: CITY OF MILWAUKEE ASSESSOR'S OFFICE

Contact: PETER WEISSENFLUH 414-286-3103

Instructor: P. WEISSENFLUH, M. REAVEY

Location: PORT OF MILWAUKEE

Dates: MAY 29, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

### USE OF FORMS & CONTRACT LAW

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: JUNE 4, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

### BOARD OF REVIEW - EXPERT WITNESS

Sponsor: CITY OF MILWAUKEE ASSESSOR'S OFFICE

Contact: PETER WEISSENFLUH 414-286-3103

Instructor: P. WEISSENFLUH, R. HUDZIAK

Location: HILLSIDE COMMUNITY CENTER - MILWAUKEE

Dates: JUNE 4, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

### DRL PRACTICE GUIDELINES & BROKER ETHICS - MODULE 2

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: JUNE 6, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

### A GRAIN ELEVATOR VALUATION GUIDE

Sponsor: North Central Regional Assoc of Assessing Officers

Contact: RICK STUART 785-863-2552

Instructor: D. VOGAN

Location: WICHITA, KANSAS

Dates: JUNE 11, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

### NEW DEVELOPMENTS - MODULE 3

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: JUNE 11, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

**BED & BREAKFAST ANALYSIS /  
HOTEL-MOTEL APPRAISAL WORKSHOP**

Sponsor: North Central Regional Assoc of Assessing Officers

Contact: RICK STUART 785-863-2552

Instructor: G. MAIER, D. CRAIG

Location: WICHITA, KANSAS

Dates: JUNE 12, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

**LOOKING AHEAD: USPAP & STATE RULES**

Sponsor: WAUKESHA COUNTY TECHNICAL

Contact: ROGER KERKENBUSH 262-691-5228

Instructor: O. JOHNSON, B. SALER

Location: WCTC - PEWAUKEE

Dates: JUNE 13, 2002

Hours: 5.0 PROGRAM HOURS APPRAISAL

**ENVIRONMENTAL CONCERNS  
FOR THE RESIDENTIAL APPRAISER**

Sponsor: WAUKESHA COUNTY TECHNICAL COLLEGE

Contact: ROGER KERKENBUSH 262-691-5228

Instructor: O. JOHNSON, B. SALER

Location: WCTC - PEWAUKEE

Dates: JUNE 14, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL & 3.0 PROGRAM HOURS LAW/MNGMENT

**USE OF FORMS & CONTRACT LAW**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: JULY 17, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

**DRL PRACTICE GUIDELINES &  
BROKER ETHICS - MODULE 2**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: JULY 17, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

**GENERAL REAL ESTATE**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: JULY 18, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

**NEW DEVELOPMENTS - MODULE 3**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: JULY 18, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

**GENERAL REAL ESTATE**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: AUGUST 14, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

**NEW DEVELOPMENTS - MODULE 3**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: AUGUST 14, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

**DRL PRACTICE GUIDELINES &  
BROKER ETHICS - MODULE 2**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: AUGUST 15, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT

**USE OF FORMS & CONTRACT LAW**

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118<sup>TH</sup> COURT - MILWAUKEE

Dates: AUGUST 15, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT



*The Education Fund Raffle is held during afternoon break at each Membership Meeting*

## 2002 NCRAAO Conference

June 9-13, 2002

Wichita, Kansas

Now is the time to start making plans to attend the 2002 NCRAAO (North Central Regional Association of Assessing Officers) conference. Members of WAAO are automatically included in the NCRAAO organization.

This year's conference is being held in Wichita, Kansas at the Wichita Marriott. Room rates are \$79 per night. If you are looking for a conference to attend where you can compare how Wisconsin assesses property compared to our neighboring states, this is it. The conference offers informative educational sessions and a chance to socialize with Wisconsin's neighboring states' assessors. Some or all of the courses may have Wisconsin Assessor Continuing Education credits. More information on the continuing education credits will be listed in the near future on the WAAO Website and in the next issue of AVOW.

Online registration, schedules, and course content can be found at the Kansas Assessor's Website at: [www.ink.org/public/kcaa](http://www.ink.org/public/kcaa). There is a link directly to the NCRAAO conference or you can click on the "conference" button. The cost of the conference is \$180.00, which includes the courses, banquet, and many social activities. There will be a golf outing that is extra.

If you are wondering what there is to do in the Wichita area, you can go to the Wichita website, which is [www.ci.wichita.ks.us](http://www.ci.wichita.ks.us). Wichita has a history deep in the Old West and in modern aircraft production. There are many sites and museums to visit in the area.

Make your plans now; we hope to see a good turnout of Wisconsin Assessors at this conference. I'll guarantee the people from Kansas will show you a good time!

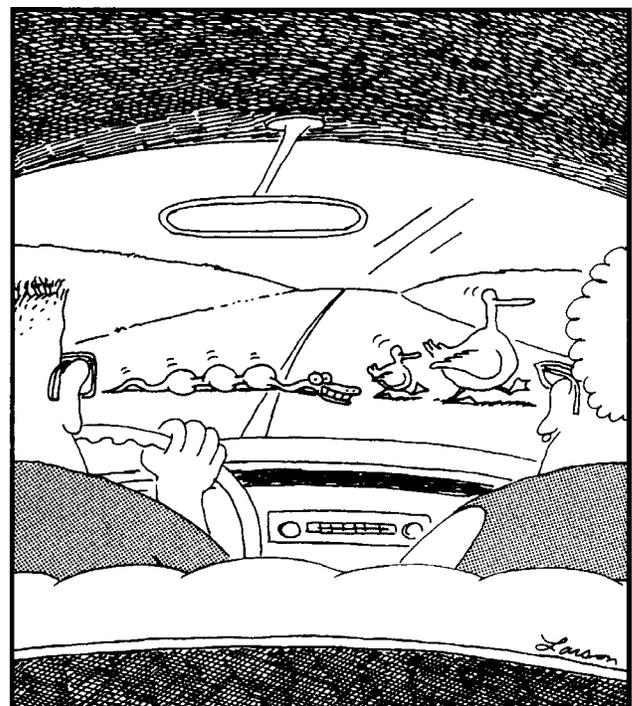
## IAAO Report

*By: Mary Reavey*

Over the past few months I have been updating WAAO members on the benefits of IAAO membership. There are many!!! The IAAO exists to provide leadership in accurate property valuation, tax administration and tax policy throughout the world. IAAO exists to make a positive difference in your career. At this time I would like to take the opportunity to address a couple of more benefits IAAO members can take advantage of; 1) the IAAO library and 2) the IAAO Annual Conference.

The Paul V. Corusy Memorial Library is available at no charge to members in need of technical assistance and support. The library is located in Chicago at staff headquarters. The holdings are a repository of assessment, property tax information, assessment administration, ratio studies, appraisal, and economic literature. At the library you can find information about that question that is keeping you up at night. And, if time is limited ask the research department to give you a hand. They are responsive, quick and can be a great help.

The IAAO Annual Conference is the assessment event of the year. This year the conference is being held in Los Angeles, California from October 13-16<sup>th</sup>. It promises to be a great event. The theme of the conference is "As-

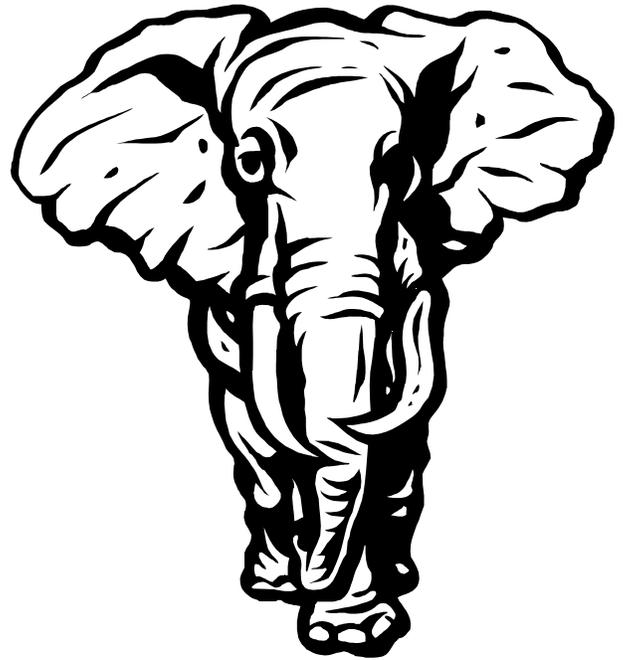


*sessing An Ever Changing World.”* At the conference you will find the latest information relating to a wide variety of assessment topics. The conference is divided into six tracks:

1. Assessment Administration
2. Tax Policy, Personal Property, and Utility Valuation
3. Valuation: GIS and CAMA
4. Real Property
5. Technical Workshops and
6. Global Strategies

There are several presentations under each of those tracks. You can choose to attend all courses in a specific track, or mix and match to suit your needs. Of special note, under the Real Property Track there is a presentation on “Condominium Model Building and Valuation” to be made by a member of the City of Milwaukee’s Assessor’s Office – Scott Winter. This is truly an honor to the State of Wisconsin and the City of Milwaukee as well as Scott. To find out more about the conference and the programs you will find there log on to the IAAO web site: [iaao.org](http://iaao.org)

Whatever your professional plans, one thing is clear, to be a proactive assessor IAAO membership should be considered. Contact Mary Reavey at 414-286-3101 or [mreavey@ci.mil.wi.us](mailto:mreavey@ci.mil.wi.us) for more information!



### **Attention! Attention! Attention!**

The Education Fund is Hosting Its Annual  
White Elephant Raffle  
Help support your W.A.A.O. Education Fund!!

**When: June 3, 2002**

**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 Video, Flashing Christmas tie, Statue of a 30 Point Buck, Model of the State Capitol, Owl Lamp Etc., etc., etc.... Please bring your donation(s) to the Raintree Resort or call Eric Miller @ 414-329-5343

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





## AWARDS

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 professional 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 1<sup>st</sup>.**

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

members include:

Nan Giese, Chairperson, Wausau  
(715) 261-6600  
[nsgiese@mail.ci.wausau.wi.us](mailto:nsgiese@mail.ci.wausau.wi.us)

Gregg Hagopian, Milwaukee  
(414) 286-2620  
[ghagop@ci.mil.wi.us](mailto:ghagop@ci.mil.wi.us)

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

Martin Goldstein, Milwaukee  
(414) 286-3177  
[martyg@execpc.com](mailto:martyg@execpc.com)

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

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

Andy Berkhout, Manitowoc  
(920) 686-6971  
[aberkhout@manitowoc.org](mailto:aberkhout@manitowoc.org)

The Most Valuable Member from the previous year automatically chairs the Committee, serving with the two prior Most Valuable 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 4<sup>th</sup> and June 3<sup>th</sup> 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.



# 2002 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 1<sup>st</sup> To:**

Nan Giese, WAAO Awards Committee Chair  
 407 Grant St  
 Wausau, WI 54403

**Or To Any Committee Member:**

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

## WAAO Quarterly Meeting

**DATE:** Monday, June 3, 2002

**PLACE:** Klemmer's Williamsburg Inn  
10401 West Oklahoma Avenue  
Milwaukee, WI  
414-541-0401

**TIME:** 10:30 A.M. Business Meeting A. M. - Coffee  
11:45 A.M. Family sit-down style luncheon  
12:30 P.M. Program

**PRICE:** \$25.00 per person (Members)  
\$35.00 per person (Non-Members)  
*Both Prices include Lunch*

**PROGRAM:** "Assessment Compliance 70.05 and Adjustment 0.57"

**INSTRUCTOR:** Steve Miner and Phil Sanders

**CREDITS:** 3 Hours Law and Management

**White Elephant Raffle to be held during the afternoon break. Please help make this sale a success with your donations.**

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If you plan on attending this meeting, please make a reservation by Wednesday, May 22, 2002. Per our contract, we are required to guarantee the number of guests 72 hours in advance with any meal function. So, be sure to reserve your spot at the luncheon by making your reservation today.

Mail, Telephone, Fax or E-mail to:

Joan Spencer

Secretary/Treasurer,

P.O. Box 727

Marshfield, WI 54449-0727

Telephone (715) 384-3856

Fax (715) 384-7831

E-mail: joan@ci.marshfield.wi.us

W.A.A.O. Name: \_\_\_\_\_

Number in Party: \_\_\_\_\_

# 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)						
_____	<b>New Member</b>	_____	<b>Membership Renewal</b>				
_____	<b>WAAO</b> \$25 Regular	\$20 Associate	\$20 Student	\$15 Retired	\$50 Subscribing (August 1 through July 31)		
_____	<b>IAAO</b> \$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: \_\_\_\_\_

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

### WAAO

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

