



# Assessor's Voice of Wisconsin



March, 2002

## From the President's Desk;

I hope everyone had a wonderful holiday season even though we are still whirling from the WTC terrorist's attacks of September 11, 2001. Eventually, our economy will recover and the United States of America will only be stronger because of this ordeal.

By this time you should be up to your eyebrows in processing and auditing Personal Property Returns. And, due to the new schedules added to the Personal Property returns, your phones must be keeping you busy fielding taxpayer questions. In an effort to make your job easier, our Personal Property Committee has completed the new updated PP Classification Guidelines that will be submitted to the DOR for approval. Thanks to this committee for completing this much needed but tedious task.

Also, our Commercial Sales Committee is working on developing a new sales database, but problems arose that need to be resolved. The biggest problem is the issue of "Confidentiality of Information." In December several assessors met with Representative Christine Sinicki to urge her to remove section 24 of Assembly Bill 621 which prohibits taxing jurisdictions from displaying photos of residential property on the Internet. She understood our position on the bill. This committee encountered more roadblocks than originally anticipated, but being true professionals, they won't be stopped from reaching their goal. Thank you for a job well done.

The Real Estate Standards Committee has developed a survey regarding manufacturing properties that you will find in this AVOW issue. They will compile the results and report their findings in their typical timely fashion. So, remember to return your survey so your opinion can be counted. Again, thanks to this hard-working committee.

Our Membership Services and Education Committees have come up with more great programs for the March Quarterly Meeting on Monday and for the full day of education on Tuesday. I hope to see you all at the Wisconsin Dells on March 4<sup>th</sup> and 5<sup>th</sup>.

Our other WAAO Committees have been just as busy working on issues that concern you. All these Committees are hard working and deserve a big thank you. So, if you have an issue or an opinion on an issue, remember to contact one of your WAAO Executive Board Members (they have been elected to represent you), a Committee Chair or a Committee Member. We are here for you!

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

Nan



## Top Ten Reasons why it is great to be an appraiser

10. Dazzle your friends with your knowledge of external obsolescence.

9. The wonderful world of rats, bats, and spiders.

8. Be a part of the profession blamed for the collapse of the savings and loan industry.

7. See places in people's houses that usually require a search warrant to access.

6. Arouse the suspicion of an entire neighborhood when inspecting comparable sales.

5. Chance to really irritate annoying real estate salespeople.

4. Walk around holding a clipboard just like "Skip" down at the JiffyLube.

3. Spend hours writing volumes of supporting documentation to justify the market value of a property you already decided on when you pulled into the driveway.

2. See that some people really do hang those black velveteen pictures of Elvis on their living room walls.

1. Be one of a handful of people who know that USPAP is not a medical term.

**2001-2002 Officers**

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**2002 WAAO Calendar**

March 4	Quarterly Membership Meeting Raintree Resort WI Dells
March 5	Education & Training Marshall-Swift Raintree Resort WI Dells
April 8	Executive Board Meeting Raintree Resort WI Dells
April 12	June AVOW Deadline
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 should be 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

President Nan Giese called the WAAO business meeting to order at 10:35 a.m. with 76 WAAO members attending.

### SECRETARY / TREASURER REPORT

The minutes from the September 19, 2001 quarterly meeting were approved as printed in the December, 2001 AVOW issue.

#### Treasurer

The operating account balances total \$18,659.39, and there is \$6,518.79 in the education fund, for a total of \$25,177.28. All submitted bills have been paid to date.

#### General Meeting

Receipts for the education fund raffle at this year's Institute totaled \$1,056.00 with costs of \$316.00, adding \$740.00 to the education fund.

#### Membership Report

There are 601 members on this year's current WAAO roster. The annual membership packets were mailed November 8<sup>th</sup> and 9<sup>th</sup>.

WAAO recently sent a memorial to Mrs. Rupert Kurtzweil from Edgar upon hearing of the death of Assessor Rupert Kurtzweil, November 14<sup>th</sup>. Rupert assessed over 20 towns, cities or villages in the Marathon County area of Wisconsin, and he also served as the Assessor Representative on the Farmland Advisory Board.

#### Courses

The Education and Training Committee co-sponsored two IAAO Courses in October. Receipts for the courses totaled \$18,390, with expenses of \$16,076.00, for a difference of \$2,313.10.

## ACTIVITIES ON BEHALF OF THE ORGANIZATION

There was a vacancy on the Executive Board due to Mike Higgins accepting the Vice-President's position. Alan Land accepted the appointment to fill the last year of Mike's term as Director on the Executive Board.

#### Resolutions

Nan read three resolutions presented to outgoing members of the Executive Board: Harold Sayles, Jack Ophoven, and Jerry Prellwitz. Jerry was present to receive the resolution.

## COMMITTEE REPORTS

### IAAO Report

reported she was asked to serve on the IAAO Outreach Committee. The Committee outreaches to the membership on issues and concerns, and reports back to the IAAO Executive Board. IAAO members with concerns or suggestions should feel free to contact Mary. The first meeting is December 20 and 21<sup>st</sup> by teleconference.

In the past couple of months, IAAO co-sponsored with WAAO, Course 102, Income Approach and Course 400 Assessment Administration. Additional courses will probably be sponsored again next year.

IAAO puts on many programs and seminars, not just the educational courses offered in October to promote professionalism.

The IAAO Legal Seminar will be held December 6<sup>th</sup> and 7<sup>th</sup> in Chicago. This is an excellent seminar that deals with exemption issues, court cases, and legal issues, such as business enterprise value, social entrepreneurship, etc. Normally, there is a good complement of assessors, tax attorneys that represent property owners, and attorneys that represent assessors at the legal conference. Discussion may be rather heated at times because of the differing prospectus.

Gregg Hagopian from the Milwaukee office has been a past presenter at the legal seminar, and Mary encouraged members to include funds in their budgets to attend this conference in the future.

The dues for IAAO membership are \$150, but first time members can sign up through Mary for \$75.

### IAAO 2006 Host Committee

The Committee will be meeting in early to mid-January. Promotional t-shirts are available for \$8.00, and Mary Reavey encouraged members to purchase one to show support for the 2006 Wisconsin Conference.

### NCRAAO Report

Bob Lorier commented the June 2002 NCRAAO Conference will be held in Wichita, Kansas June 10-12. The 2008 conference will be in Wisconsin. An Ad Hoc Committee will begin discussing possible 2008 conference locations.

### Education & Training

Reed Johnson announced that Pat Strabala is having bypass surgery and will be home for a while over Christmas.

21 people attended the Administration 400 Course, and 29 attended Course 102, Basic Income. There were several attendees from the City of Milwaukee in Course 400, and several from the Department of Revenue in Course 102. Without the support of those two places, we probably would have lost quite a bit of money co-sponsoring them.

The committee is talking about Course 312 for next October, Commercial / Industrial Modeling Concepts.

According to Barry Feig, there has been good response to the "Assessing in Wisconsin" CD. He still has to meet with the WAAO webmaster regarding web access.

March 5<sup>th</sup>, 2002 will be the Tuesday seminar after the Monday, March 4<sup>th</sup> WAAO meeting and education. Plans are to have Matt Stawicki provide 6 hours of appraisal on the Marshall and Swift Cost Estimator Software, with some background on the brown book. The registration fee is \$90, or \$105 after February 1<sup>st</sup>.

Registration forms are available at today's meeting, will be available on the web site, will be printed in the next AVOW, and will be mailed to members that aren't in attendance today.

For the March 4<sup>th</sup> education, we are looking at "Fast Food Considerations - The Culvers Model".

**Membership Services**

Sue Plutschack reported the first meeting of the joint Committee met October 25<sup>th</sup>. The Committee discussed what the new duties would be and how they would be taken care of. The Committee will meet again on January 8<sup>th</sup> in Pewaukee to get ready for the March meeting in Wisconsin Dells.

She thanked members for attending today, and encouraged them to participate in the Education raffle.

**AVOW**

Tina Bizub reported the next AVOW deadline is January 19<sup>th</sup>.

**Legislative**

The Legislative Committee hasn't met this year, but Peter Weissenfluh reported they will be meeting January 9<sup>th</sup> to discuss various proposals. Many of the proposals have been discussed before at other meetings and have had information on the web site or in the AVOW.

The Committee will discuss the "Assessment Practices" bill previously brought up. This proposal would tighten down some of the 70.05 standards (from a 4-year to a 3-year cycle, putting limitations on some of the appeal rights, etc.)

Senate Bill 259 was a special exemption coming out of the LaCrosse area where the Assessor rightfully denied an exemption for a Church, and was supported by the Mayor. They now have a convoluted, special purpose, exemption proposal for the Church in LaCrosse that was annexed from another City - that if they filed the exemption application by May 1<sup>st</sup>, it would have the same effect as if it were filed by March 1<sup>st</sup>. They've already had one hearing on it in the Senate and it passed there unanimously.

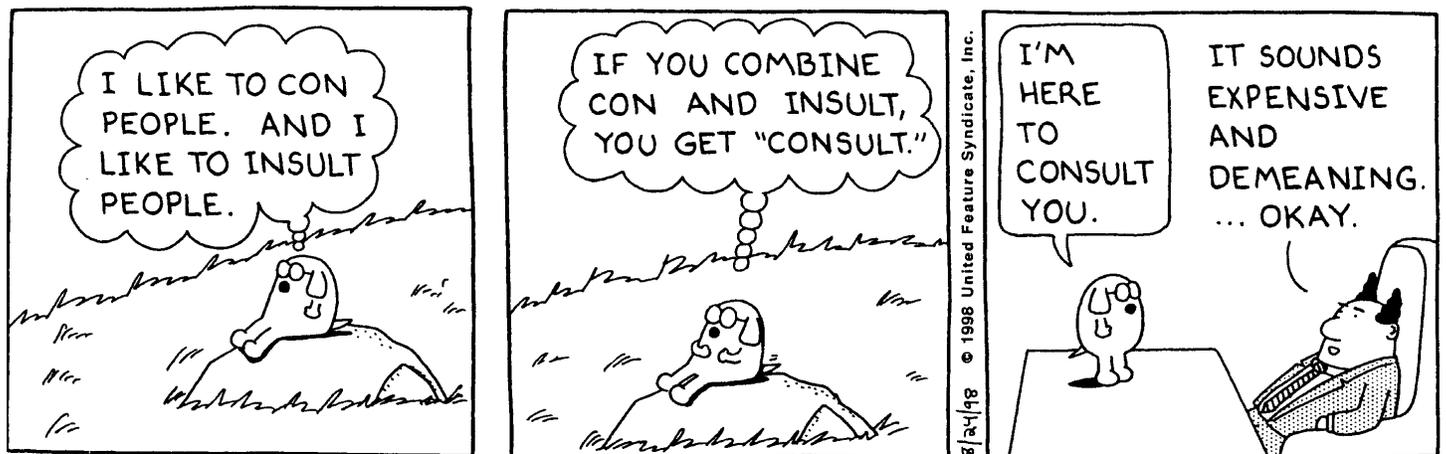
Senate Bill 292 is an exemption for youth baseball.

Senate Bill 304 is a combination of trying to redefine agricultural use, and also trying to simplify the penalty. It may have been a mistake to combine the two issues. In the budget process they were separate and probably had a better chance of passing individually.

Assembly Bill 629 is an expansion of use value. This bill has to do with the adjacent owner owning the 1/4 section, and if a certain percentage of that land is ag, it should be treated as ag. This expands the definition of ag which WAAO would probably oppose.

The City of Milwaukee has been working on an anti property-flipping proposal. That's been let out for sponsorship and the Legislative Committee will track its progress.

Assembly Bill 647 has to do with refunds for manufacturing property reductions - under certain circumstances you'll be able



to pay back in 5 annual installments, instead of 1 payment.

Assembly Bill 648 is interesting because they are talking about the taxpayer bill of rights, and it's directed at Department of Revenue employees. This bill requires the DOR to insure that its employees treat members of the public courteously. Another important section of the bill is that it would allow a taxpayer to tape record any interview with an employee of the Department of Revenue about the assessment or collection of taxes. Most of this bill originally was thought to have more to do with the income tax section of the department, but in briefly talking to Gene Miller, he felt there might some spill-over effect on areas of concern to assessors.

Early last week an email was sent to all the members on the Legislative Committee to give a quick read on Assembly Bill 621. This is a wholesale privacy bill which will have a public hearing tomorrow. Section 24 of this bill would create 74.80 that states "no taxation district may put photographs of residential property located within the district on the Internet."

Many WAAO members already have photographs available. Steve Miner plans to attend and testify. The Committee would like the Executive Board to meet and vote on WAAO's position on the bill so the Committee can also testify on WAAO's behalf.

### **Property Tax Exemptions**

Peter Weissenfluh reported that Gregg Hagopian has called for a Committee meeting on January 8<sup>th</sup>. The Committee will continue to discuss the exemption appeal process.

One of the ideas of the plan was to have the DOR more involved with the process. However with the current budget crisis, that may not be as acceptable.

Gregg has also been asked by WAAO and SEWAA to be an amicus in a Madison Medical Foundation Clinic exemption issue. There was a meeting with the judge last week. The attorney from Michael Best's office opposed the amicus stating that WAAO is a corporation and would be practicing law without an attorney unless we paid them. Bob Gordon from Weiss Berzowski's office may take this on for WAAO and SEWAA pro bono. Hopefully we can help Madison on that case.

### **Rural Concerns**

Mel Raatz reported Rural Concerns assisted in sponsoring four classes for assessors at the Wisconsin Towns Conference in Middleton in October. Mel thanked Hallie Wendorff, Joyce Frey, and Reed Johnson for their work in getting the classes certified for continuing assessor education hours.

The first morning there was a tour of two different farms. In the afternoon, Reed Johnson worked with the computations using the Marshall and Swift approach. The second day there were classes on the Wisconsin Legislative Process and Property Tax

Exemptions.

A round table discussion was held over luncheon, and Mel thanked Nan for coming and introducing herself and giving a pitch for WAAO. There were 90+ assessors that signed up for the classes.

Rick Stadelman, the Towns Executive Director, also had a seminar for Towns officials on Assessment Contracts. This was a very good program, providing positive information on what should be expected from assessors.

Rural Concerns met November 29<sup>th</sup> to get things started for next year's classes. Current topics and issues were discussed. More input is needed on ag use assessment, and the Committee is trying to get some positive feedback from the Farm Bureau etc.

Three new members have been added to the Committee, and the next meeting is scheduled for January 24<sup>th</sup>.

### **Web Master**

Marty Goldstein asked for a show of hands on how many people actually used the Commercial sales base on the web site in the last few months. There were only a few hands raised. Marty hasn't received any sales recently from anyone. It's pretty important to do that since there is a Committee looking at enhancing that system, and it's not going to be cheap. It will also be more difficult to add information later. It's important to contribute sales to the site if one is to be available.

Sales can be submitted on a spreadsheet format.

### **Personal Property Standards**

John Meyer reported the Committee met last month, and at that time worked on the feedback generated from the survey at the Institute.

There were 40 responses received, and based on those responses, the Committee is currently working on a one page instructional insert that communities will have an option for using with the 2003 returns.

For completing the survey, there was a \$25 prize based on a random drawing. The City of Marshfield was the winner of that certificate.

The Ad Hoc Committee has completed work on the revised classification guidelines. Proposed changes will be submitted to the Executive Board for review, comments and discussion at the January 14<sup>th</sup> meeting. Two new members have been added to the Committee: Carolyn Chabron and a member from Waukesha.

### **Real Estate Standards**

Kathee Isleb reported the Real Estate Standards Committee met November 28<sup>th</sup>. They will be discussing proposed changes to USPAP standards, which would affect Wisconsin Assessors. One proposed change to Standard 6 regarding mass appraisal would

require assessor responsibilities over and above contract or budget duties.

A second issue the Committee will be working with is legal bypassing of the real estate transfer fee. This happens in stock trades or reconfigurations of an LLC. The Committee would like information from anyone with unusual sales or transfers.

A third item the Committee will be addressing was an issue raised by the Committee members. It deals with an interest on the part of some assessors to take back manufacturing property from the State. We empathize with the Department of Revenue over staffing cuts, redistricting, etc. and there is some concern that there may not be adequate staffing for the State to continue to do manufacturing.

The timing on this suggestion is probably pretty good, but it would be anticipated the State Manufacturers Association would lobby strongly against the locals getting manufacturing back.

The Committee would be very interested in getting feedback from members on this issue. At some point, the Executive Board will have to take a position on this.

### NEW BUSINESS

Mary Hlavinka presented Nan with the President's plaque in anticipation of the hard work she will be doing on behalf of WAAO for the next year.

Jim Siebers as the President of SEWAA requested Mary Reavey extend an invitation for members to attend the next SEWAA meeting. SEWAA generally has meetings once a month on the 3<sup>rd</sup> Friday of the month. There will be a meeting January 18<sup>th</sup> starting at 12:30 p.m. at Klemmers Banquet Center in Greenfield. Al Marcuvitz will be speaking on the Nankin case and what he thinks the effects will be. He may also be interested in working with us to reverse some of the negative effects.

Mike Kurth from Madison wanted to recognize Judy Drouth from their office for having a birthday today.

Dave Dueholm wondered if it would be appropriate for the membership at large today to vote on a position regarding the Real Estate Standards issue of having the local assessors take back manufacturing assessments.

After discussion, it was felt this may be an issue to receive more input from local assessors on the WAAO web site. It was felt concerns should also be brought to members of the Executive Board. There are many municipalities that don't have manufacturing assessments, and it was felt input should especially be received from assessors that have manufacturing property in their districts.

Mary Reavey commented that a third reason assessors need to adhere to USPAP is that 70.32 refers to "acceptable appraisal practices" which is USPAP.

Reed Johnson announced that the assessor's section of the League will meet on Friday to plan next Fall's conference in Green Bay. If anyone has something they would like to present, they should get the information to Reed or a one of the assessor trustees.

Meeting Adjourned!

### Executive Board Meeting

*Members Present: Nan Giese, Steve Miner, Mike Higgins, Joan Spencer, Mary Hlavinka, Paul Klauck, Sharon McCabe.*

*Also Present: Bob Lorier, Peter Weissenflub*

A short meeting took place for discussion on AB 621. There is a public hearing on this bill tomorrow. After discussion, a motion was made, seconded, and carried for WAAO to Oppose section 24 of AB 621.

*Respectfully Submitted,*

*Joan Spencer, Secretary/Treasurer*



### IAAO Report to WAAO

*Executive Board Meeting 1/14/2002*

*Mary Reavey*

*IAAO Representative from the Great State of Wisconsin*

Another year recently dawned. I, like many of you, take the New Year as an opportunity to reflect and consider changes to my life that will produce a positive impact. With that in mind I reviewed my role as WAAO's link to IAAO. IAAO, like WAAO exists to serve members – without the enthusiasm of members we would have no reason to continue. And, as with any organization you get from it what you put into it. Personally, I have chosen to be involved in professional assessment organizations because I have found that they have helped me develop both professionally and personally. That old adage "You get out what you put in" is really true. We need more assessors in Wisconsin to become involved in IAAO. My goal for the upcoming year is to be an advocate for IAAO through WAAO, not just because I am the IAAO Representative, but also because I want to make a positive impact on the professionalism of assessors. I truly believe that IAAO helps do just that. So, in light of the New Year I have thought of several ways I might start to reach out to Wisconsin Assessors. So, don't be surprised if you hear from me.

Also, as you know Wisconsin will be hosting the IAAO conference in 2006. We have a great team of people heading up the conference pre-planning. My intention as the year progresses is to encourage and nurture that enthusiasm throughout the state. The IAAO local host committee will be meeting in the near future to continue conference discussions.

So, let me know how you feel about IAAO, let me send you an application form for membership, or let me involve you in IAAO conference planning. Just give me a call!!!!



## Supreme Court To Rule On Use-value Litigation

*Submitted by: Pete Weissenfluh*

The Supreme Court recently announced its decision to review the Norquist v. Zeuske case (Is Use-Value constitutional? Produce uniform assessments?) as well as the Mallo v. DOR case (Is the Secretary of Revenue's acceleration of the phase-in constitutional?)

A briefing schedule has been announced for both cases and the oral arguments will be conducted on the same day. (yet to be announced)

Following is a brief history of Agricultural Use-Value in Wisconsin:

### AGRICULTURAL USE-VALUE ASSESSMENT TIME LINE

**April 1974** - Wisconsin voters approve a state constitutional change permitting special tax treatment for farmland. This modification to the uniformity clause permitted the legislature to allow different rates of taxation of agricultural land.

Although "use-value" was an option at that time, the legislature chose instead to relieve property taxes through **farmland preservation tax credits** tied to income.

**June 1985** – The Governor's Commission on Agriculture issued its final report. In it they strongly recommended the expansion of the Farmland Preservation Tax Credit program. "But in the absence of any changes in the Farmland Preservation Tax Credit, the Commission recommends that a special Legislative Council study committee be formed to consider implementation of use value assessment for agricultural land."

**1993 WI Act 16** (1993-95 Budget Bill) Wisconsin Legislature directs Department of Revenue to study Use-Value assessment for Wisconsin Farmland.

**October 1993** – Department of Revenue (DOR) completes a Study Of Use-Value Assessment of Farmland In Wisconsin. In this study the DOR recommends the implementation of Use-Value. The stated goals of the program were to preserve farmland by using straightforward and consistent assessment practices.

**March 1994** – The State Senate approves use-value assessment bill 26-7 as the legislative session ends. The proposal died in the Assembly.

**December 1994** - DOR again recommends use-value assessment as part of an assessment practices reform package.

**March 1995** – **Assembly Bill 176** (Rep. Lehman, R-Hartford) and its twin **Senate Bill 104** (Sen. Lasee, R-Rockland) announced.

**April 1995** – Wisconsin Association of Assessing Officers (WAAO) meet with DOR Secretary Mark Bugher.

**June 1995** – Senate defeats **SB 104** by a vote of 18-15.

**June 1995** – **Assembly GOP adds farmland assessment freeze and use-value phase-in to budget bill**, (1995 Assembly Bill 150) **Governor approves and signs bill**. WI Act 27 **created Section 70.32 (2r), Effective January 1, 1996.**

**June 1996** – Municipal Officials sue DOR Secretary Bugher.

**June 1997** – Wisconsin Supreme Court concluded in *Norquist v. Zeuske*, 211 Wis.2d 241, that the lawsuit was premature.

**August 1998** – The law was upheld in Dane County Circuit Court and the Wis Court of Appeals in **October 1999.**

**November 1999** – Farmland Advisory recommended full implementation of use-value beginning January 2000.

**November 30, 1999** – DOR Issues an "Emergency Rule" to fully implement use-value assessment.

**January 14, 2000** – Wisconsin Attorney General issues an informal opinion that DOR could not promulgate an administrative rule, emergency or otherwise, that contravenes a legislatively mandated phase-in.

**January 2000** – DOR's authority challenged in court by Wisconsin Senate.

**April 2000** – Circuit Court denies plaintiffs' motion for temporary injunction suspending the emergency rule. *Mallo v. Wisconsin Department of Revenue*, No. 00 CV 553 (Dane Co. Cir. Ct.) appeal pending, No. 00-322 (Ct. App., Dist IV).

**September 2001** – Court of Appeals sends *Mallo* case to Supreme Court. "We believe the Wisconsin Supreme Court is the appropriate forum to resolve this controversy."

**January 2002** – Supreme Court orders a granting of the petition for review in both the *Norquist* and the *Mallo* case. ■

## WAAO Education Committee

### Meeting Minutes

**November 28, 2001**

Members Present: Reed

Johnson (chairman), Mike Couillard, Mary Watson, Bob Leonard, Pete Krystowiak, Jim Murphy (minute taker)

Members Excused: Barry

Feig

Location: Meeting Room 1, Fredrickson Building (Columbia County Building), 400 DeWitt St, Portage

Time: 10 AM

Reed Johnson called the meeting to order. No issues were raised regarding the past minutes.

**OCTOBER 2001 COURSE RECAP:** The assessment administration IAAO course 400 had 21 participants, generating income of \$8,010.00; expenses of \$7,256.23; netting a positive \$753.77, (NOTE: the instructor, Mike Ireland donated \$100 of that). The course would have cost an additional \$25 under current IAAO fees, however they failed to timely inform us, and therefore did not charge us. The course received positive feedback

The basic income IAAO course 102 had 29 participants, generating \$10,380; cost \$8,720.76; netting WAAO \$1,659.24. The original instructor did not come, and the last minute instructor received mixed feedback. The committee felt that this was still more productive than canceling the course at the last minute.

There was some discussion of IAAO courses in general, where some would like material presented in a quicker format with practical real life situations for immediate implementation back on the job. The conflicting concern is the varied backgrounds course participants come from and uses they will put the material to. Passing the course is often a greater motivator for many than learning the detail of the process, and though we'd like to see updating of the courses, we realize that the material will always be too little and/or easy for some participants.

**OCTOBER 2002 IAAO COURSES:** We agreed that this coming year would be better if only one course were offered. Past comments included the frustration that with two courses, some staff in the office couldn't go because of needs to cover the office. We also considered historical courses provided to date and feel there are fewer potential participants for the basic courses. Tentatively we'll plan on IAAO Course 312 (Commercial/Industrial Modeling



Concepts) due to the needs of staff in the City of Milwaukee, who base advancement on completion of IAAO coursework, and the likely interest in this material from every assessment staff member working with commercial properties. Course 300 will be offered instead only if we feel it must be. Feedback is that the City of West Allis library is the location of choice.

**ASSIGNMENT:** Reed will verify w/IAAO that the course 300, while recommended, isn't a critical prerequisite. We agreed he would contact Mike Ireland to see when in October he could teach. Mary Watson will work with internal surveys in the City of Milwaukee to verify interest.

**UNDERSTANDING ASSESSING CD:** Barry reports there has been good response as a result of the announcements at the Institute. He hasn't had an opportunity to discuss loading the presentation on to the WAAO web site with Marty Goldstein yet. The committee suggested that it may be time to combine Barry's 1 hour presentation with some other presentation to give to the assessors for credit...possibly at a Quarterly Meeting.

**M & S MARCH 5<sup>TH</sup> SEMINAR:** The committee reviewed the M&S outline prepared by Mike Couillard. The outline allocates 67% of the time to description of how to use the computer valuation system, with reference to the 'brown' manual and its use. The remaining 33 % of the time is allocated to 4 case studies of property types common to the majority of jurisdictions (bank, big box retail, fast food restaurant, and convenience store w/gas). We will try and get the program advertised in Monday's WAAO Quarterly Meeting. We'll get it advertised on the WAAO web site ASAP. We expect 50 people, estimate a cost of \$105 (\$90 if registered by Feb 1), and will include lunch at \$15.50/head and will try and get Matt Stawicki to accept a contract that allows for \$1000 remuneration and up to \$700 for expenses (\$1,700 w/his paying his own expenses). We project additional costs of \$300 for the conference room, and \$400 for printing.

**ASSIGNMENTS:** Reed will take care of paperwork for continuing education. Mike and Reed will work with the hotel for the room and luncheon. Pete, who's made the initial contacts, will work with completing the contract with the instructor and clarifying what material is expected. Mike will look to alternate sites, like the new conference center at Ho-Chunk, for potential future sites.

**QUARTERLY PROGRAM: EDUCATION SUBCOMMITTEE:** Jim Murphy reported on the recent developments regarding the organizational changes and the results of the new education subcommittee. The Program Committee is temporarily inactive. This allows for a test to see if assigning responsibility to determining and soliciting instructors for the 3hr continuing education sessions provided at the Quarterly

Meetings will better fit in the overall coordination activities of the Education Committee. (All other activities and the majority of the Program Committee members will continue with their previous efforts as part of the Membership Services Committee.)

Current sub-committee members include Jim Murphy (liaison w/Education), Bob Leonard, Paul Koller, Paul Klauck and Joyce Frey. At an initial meeting Koller, Klauck and Frey discussed the next two sessions to be coordinated. An earlier contact with Walgreens fell through, and Joyce Frey proposed that she could make the contacts and a representative from Culver's would be able to provide a 3 hr. session at the March meeting discussing sitting considerations and costs of their fast food franchises. For the June session, P Klauck proposed a Milwaukee area attorney who could present real estate titling issues oriented to the local assessors' interests. (The Ed. Committee suggested adding a commercial banker to discuss financing including tax deferred exchanges, what is 'typical' in income property, etc.) The December session is currently open. At that meeting they also proposed to meet once early in the WAAO year (after the September elections) and plan out the following year's calendar. The expectation was that the location, advertising, soliciting certification approval, etc. would be done by the Membership Services Committee.

**ASSIGNMENTS:** Jim is to clarify the responsibilities between the sub-committee and Membership Services, coordinating w/Sue Plutscheck. The Education Committee's concern is clear: follow through from initial contact with the instructor to technical issues such as projectors and printing, through physically escorting the instructor to the meeting.

**POSSIBLE COURSES/SPEAKERS:** we briefly discussed potential sessions. The immediate need is to provide feedback to the Institute planning group. These included a session on landfill sites (Murphy/Waste Management), the new BOR sessions (Macy/Miller), New Vol. II; grading, listing, modeling, Microcost Program Overview (DOR employee on their own time?; recognizing no DOR support for the program), waterfront resort appraisal (solicit an up north assessor), Dairy Industry Changes, Changes in Residential Construction (Architect or Forest Products Laboratory)

**CORE ASSESSMENT TRAINING:** Reed discussed the current thoughts he has. He feels that the basic information needed to begin in the typical assessor's office is that needed for field listing of the property and the certification exam needed to do that job. Current focus is to update the material in DOR relating to legal description, then to address the building construction terminology in order to attain the technician level certification.

They are currently updating the legal description sessions in power point. Once done, he anticipates loading that on to a

video with voice over. This will potentially become an educational tool for anyone to make use of.

**MISCELLANEOUS:** We discussed the need to define a clearer schedule of when the Ed. Committee meets and whether Portage/WI Dells should be the only site. A secondary issue was whether we should have one common meeting with the Program Sub-committee (and if so, when/where?).

**ASSIGNMENT:** Reed was to look at the timing of other organization meetings (Institute Planning Committee), take into consideration the internal issues (WAAO elections), and location of committee members (meet in Waukesha once?). He will propose a schedule for future meetings. ■

## 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! ■

## Legislative Committee Report

By: *Pete Weissenflub*

The WAAO Executive Board, at its January 14, 2002 meeting discussed various assessment and/or property tax exemption legislative proposals and adopted the following positions:



### Senate Bill 400 – SUPPORT Assembly Bill 755

Under this proposal a **major class** of property is defined as a class of property representing more than 15% of the total assessed value (now 5%). Under this proposal if a major class is not assessed within 10% of full value at least once during the **most recent three years** (now four years), the DOR notifies the taxation district that it may supervise a subsequent assessment. The assessment staff of the taxation district **does not participate** in an education program (as is current law.) This proposal also **establishes a deadline of February 15<sup>th</sup>** of the year following an assessment for a petition for reassessment by DOR. Further this proposal **eliminates** the necessity for an **additional 15 day notice** during “open book” if the assessor and taxpayer agree to a change in the assessment. The proposal makes some common sense **improvements to the assessor certification re-application process**. It requires parties to follow **74.35 procedures** in the event of foreclosure on alleged property tax exempt property. Finally, the proposal **modifies the penalty** for failure to file information on computer exemption.

### Senate Bill 292 – OPPOSE

This bill would create a property tax exemption for buildings (not exceeding six acres) and personal property owned by or leased by a nonprofit youth baseball association.

### Senate Bill 304 – SUPPORT W/AMENDMENT

This bill seeks to modify Use Value Assessment by defining a “farm” as a business that is engaged in animal production or crop production; including growing sod, Christmas trees, and ginseng. The bill requires owners or (lessees) to file a form with the local assessor certifying that the farm generated at least \$6,000 in gross receipts or is likely generate at least \$6,000 in the succeeding year. The bill also modifies the penalty provision for converting agricultural land to other uses. The modification essentially takes the assessor out of the penalty calculation business.

While assessors have struggled with the ag-use law and the

penalty, and while we have sought meaningful changes (even pre ag-use law), this proposal we think suffers from other attempts to set threshold limits on ag-use because of uniformity problems. The authors should be applauded for this attempt as it may seem that \$6,000 in gross receipts is a “reasonable” minimum to call yourself a farmer and take advantage of a tax break. WAAO feels, however, that until the Supreme Court rules on the other constitutional questions looming before it (the Norquist case and the Mallo case), attempts to modify the existing law should be held in abeyance.

### Assembly Bill 629 – OPPOSE

This bill seeks to expand the definition of land devoted to agricultural use.

### Anti-Property Flipping Proposal – SUPPORT

This bill seeks to combat illegal property flipping. In that the effects of property flipping can be devastating to a taxing jurisdiction and negatively impact the assessment process WAAO supports this proposal.

### Assembly Bill 647 – SUPPORT

This bill allows municipalities to pay property tax refunds to an owner of manufacturing property in five annual installments.

### Assembly Bill 621 – NO POSITION

WAAO has been successful in removing a prohibition for taxing jurisdictions from putting photos of residential property on Internet sites.

### Assembly Bill 648 – NO POSITION

This bill creates a number of duties for personnel of the DOR.

### Assembly Bill 702 – NO POSITION

This bill deals with the payment of personal property taxes in installments. It allows taxation districts to enact ordinances regarding three or more installment payments.

### Senate Bill 342 - SUPPORT W/AMENDMENT

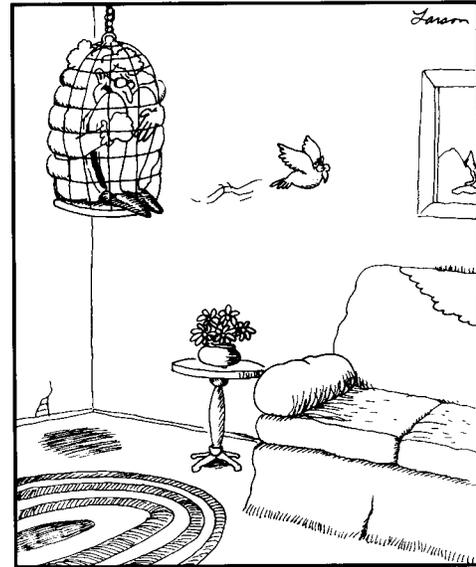
This bill exempts certain entities from the real estate transfer return. WAAO will seek an amendment to this bill requiring the payment of the property tax return involving transfers between LLC or partnerships where the entire property is transferred. WAAO feels this is necessary to ensure discovery of property asset transfers.

### LRB-4276/2 – SUPPORT

This proposal, about to be introduced as a bill, will limit the property tax exemption for property owned by a nonprofit organization used exclusively for either medical or surgical research and for medical or surgical instruction to the primary location of such property. In effect, this bill would disallow the property tax exemption for satellite facilities.

**Board of Tax Exemption Appeal – SUPPORT**

This proposal is still in a conceptual stage. It is being worked on the WAAO’s Property Tax Exemption Committee. The proposal seeks to modify the current exemption appeal procedure by the creation of a board made of the DOR personnel. The underlying purpose is to “de-politicize” local exemption decisions and allow for consistent, statewide decisions.



*“You’ll never get away with this.”*

**IAAO Course 201**

*By: John Meyer*

On October 15<sup>th</sup>, one lone Bear fan ventured forth into (at that time) the not quite yet frozen tundra of Milwaukee. His goal: To attempt to instruct 29 bright eyed students on the intricacies of the income approach.

It was with this purpose that Ed Schoenenberger of Wheaton, IL strode into the classroom setting of the historic downtown Milwaukee Public Library. Although initially, Ed’s game plan seemed to sputter and his timing was off (lack of communication as to where the class would actually be held accounted for the initial delays), Ed quickly settled into a rhythm and showed he was more than up to the task of meeting the challenge posed by these 29 inquiring minds.

Ed’s performance did not reflect that he was a last minute substitution for the instructor originally scheduled to start, who had to be scratched from the lineup on the Friday before the start of next Monday’s class. The students were quickly being peppered with statistical analysis tools and formulas for them to succeed at income approach assessments. Ed implemented an aggressive offensive playbook that relied heavily on IRV and LBT. The students quickly seized on this aggressive strategy and expanded it to include EAT (referring of course to the great Kringles, donuts, muffins hot ham and rolls enjoyed by all every morning on their pre-class training table).

Ultimately, the Schoenenberger Strategy seemed to pay off, as all students seemed to come away from this one-week course with a better understanding of the income approach and the feeling that they could take on additional challenges. If nothing else, the students learned that perhaps even a Chicago Bear fan could have some redeeming qualities – but probably not.

*New Members*

Kurtzweil, Douglas J  
11055W Arrow Rd  
Hayward WI 54843  
(715) 462-9679

Luedke, Robert M  
3802 Troy St #4  
Wausau WI 54403  
(715) 675-4075  
pinlegs@excite.com

Miller, Kenneth A  
Town of Russell  
Rt 1 Box 156  
Bayfield WI 54814  
(715) 779-0147

Raatz, Sharon L  
Assessor I  
R & R Assessing Services  
307 N Chestnut Ave  
Oconto Falls WI 54154  
(920) 846-4250  
(920) 846-4287  
rassessing@ez-net.com

Schriber, Charles C  
Assessor  
1875 Hwy K  
Hollandale WI 53544  
(608) 967-2398

Skeets, Grantly A. Sr  
Assessor II PAS 1  
WI Dept of Revenue  
2753A N Pierce St  
Milwaukee WI 53212  
(414) 227-4551  
(414) 227-4095  
gskeets@dor.state.wi.us

Walker, Bryan W  
Assessment Aide  
City of Madison  
8 High Point Oaks Ln #104  
Madison WI 53719  
(608) 513-8520  
Walker\_39@hotmail.com

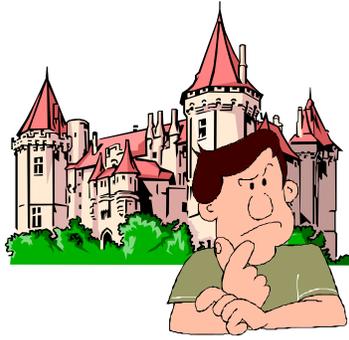
Wilson, David H  
Assessor Aide I  
City of Madison  
210 M L King Blvd Rm 101  
Madison WI 53709  
(608) 221-9949  
dwilson@ci.madison.wi.us

Yi, Whasook Maria  
Prop Assessment Specialist  
WI Dept of Revenue  
11127 W Daphne St  
Milwaukee WI 53224  
(414) 227-4069  
(414) 227-4071  
wyi@dor.state.wi.us

## Turn away tax assessor, man says

Brookfield homeowner's ad urges others to keep out property appraisers

By: Beth Kormanik  
of the Journal Sentinel staff  
Last Updated: Jan. 21, 2002



**Brookfield** - When city appraisers come to William Hammer's home, he tells them it's what's on the outside that counts.

Hammer, who has lived in his house on Huntington Circle since 1969, refuses to let the city appraisers inside his home and is cautioning others against welcoming them into their residences.

City appraisers visit about 2,000 homes a year to update property values.

"Many people think Brookfield is a great place and you should pay taxes for the greater good," Hammer said. "On the other hand, you don't have to help the property assessor."

To make his point, Hammer, 75, bought a half-page advertisement in the Jan. 17 issue of the Brookfield News, a weekly newspaper, to warn residents that "tax assessors may be knocking at your door."

The ad continues: "But you don't have to let them in! Exercise your right of privacy. Just say NO! They'll go away and bother someone who said YES."

Hammer paid \$220 for the ad, which he has run in various forms since 1998.

"I like defending my castle, and since they have no right to come in, I said 'no,'" Hammer said.

Local governments make assessments to predict the "fair market value," or what a home would sell for. By state law, property owners can deny entry to assessors.

But Brookfield Assessor Robert Lorier said that's not the best practice for homeowners looking for an accurate assessment.

"You wouldn't buy a home without looking at the inside of the home, so why wouldn't we set fair market value without looking at the inside of a home?" asked Lorier.

### Lose right to appeal

Also, property owners relinquish their right to appeal the assessment before the city's Board of Review if they decline an interior assessment.

Not many residents have exercised this right, though. Fewer than 10 people a year refuse to let assessors inside their homes, Lorier said.

Hammer said his distrust of the assessors grew about five years ago when he noticed that an assessor incorrectly said Hammer had built a recreation room. So Hammer paid \$38.10 for a demolition permit to remove the "imaginary recreation room."

A building inspector confirmed it, and Hammer's assessment was adjusted.

"They were trying to financially spank me for not letting them in," he said.

Lorier said that wasn't the case, noting that such a practice would be against state law.

When assessors are denied access to homes, the city must make decisions based on limited information, Lorier said.

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## "I like defending my castle, and since they have no right to come in, I said 'no.'"

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"You don't get the benefit of the doubt," he said. "The assumption may be on the higher end. We're using our judgment, but you question why isn't the property owner letting us in."

Residents who remodel their homes or build additions are required to purchase city permits. But some avoid doing so.

"It's not unusual to go into homes and find that kitchens, baths and other things have been remodeled," he said.

Not all communities request inside appraisals from every homeowner.

### Different approach

In the mid-1980s, the Racine Common Council voted to stop annual appraisals of the inside of homes because residents felt they were invasive.

Instead, the city contacts all new homeowners to request an appraisal and views about 1,100 homes a year, said Racine City Assessor Thomas Kienbaum. For all other homes, the city makes appraisals from outside inspections and information from building permits.

Kienbaum said his office can do an "adequate job" with limited information, although he doesn't recommend the practice.

"Generally, I think the feeling is in the appraisal profession that it's probably to the property owner's disadvantage to not be inside of the home," he said. "If we look at it from the exterior, we're not going to assume any deferred maintenance or interior problems."

Appeared in the Milwaukee Journal Sentinel on Jan. 22, 2002.

## Member Survey

Recent staffing level and budget reductions for the State's manufacturing assessment function, as well as reallocation of districts, has raised the concern that the quality of manufacturing assessments may suffer. Some assessors have expressed an interest in having the State return the assessment of manufacturing properties to the local level. This could have an impact on local assessment staffing and budgets. WAAO may, ultimately, need to take a position on the issue, so the input of affected assessors is crucial. Please complete the following survey and either e-mail it to Kathee Isleb at [kisleb@ci.wauwatosa.wi.us](mailto:kisleb@ci.wauwatosa.wi.us) or mail to Kathee Isleb at 7725 W. North Ave., Wauwatosa, WI 53213. *Deadline for submission is March 15, 2002.*

(Note: If you are the assessor for multiple jurisdictions, please complete a separate survey for each.)

**How many manufacturing real estate parcels do you have in your jurisdiction?** \_\_\_\_\_

What was the 2001 Equalized Value? \_\_\_\_\_

**How many manufacturing personal property accounts do you have?** \_\_\_\_\_

What was the 2001 Equalized Value? \_\_\_\_\_

**What is the ratio of manufacturing value to the jurisdiction's overall equalized value? \_\_\_\_\_**  
(2001 Equalized Value of Manufacturing RE and PP / Total 2001 Equalized Value)

**How satisfied are you with the quality of State manufacturing assessments?**

Not satisfied \_\_\_\_\_ Neutral \_\_\_\_\_ Satisfied \_\_\_\_\_ Very satisfied \_\_\_\_\_  
If you are "Not satisfied," why?

**How satisfied are you with the timeliness of State manufacturing assessments?**

Not satisfied \_\_\_\_\_ Neutral \_\_\_\_\_ Satisfied \_\_\_\_\_ Very satisfied \_\_\_\_\_

**How satisfied are you with your contacts with manufacturing appraisers regarding properties in your jurisdiction?**

Not satisfied \_\_\_\_\_ Neutral \_\_\_\_\_ Satisfied \_\_\_\_\_ Very satisfied \_\_\_\_\_  
If you are "Not satisfied", why?

**Have you encountered *duplicate* assessments due to the following?**

Late notification from manufacturing \_\_\_\_\_ Non-notification from manufacturing \_\_\_\_\_  
I have not encountered duplicate assessments \_\_\_\_\_

**Have you or any members of your staff received formalized training (accredited courses) in the valuation of manufacturing/industrial properties? YES \_\_\_\_\_ NO \_\_\_\_\_**

*Member Survey continued on pg 14..*

Member Survey continued from pg 13...

If, you answered affirmatively above, please list the number of hours and a description of the courses taken. Total Number of Hours \_\_\_\_\_

Description of Courses:

How familiar are you with what constitutes "Exemptions" for manufacturing properties?

Not familiar \_\_\_\_\_ Somewhat familiar \_\_\_\_\_ Very familiar \_\_\_\_\_

Other than Assessor certification, do you hold any level of Appraisal License and/or Professional Designation? YES \_\_\_\_\_ NO \_\_\_\_\_

If yes, what? IAAO Designation \_\_\_\_\_ Appraisal Foundation Member \_\_\_\_\_ Certified Residential \_\_\_\_\_ Certified General \_\_\_\_\_ Other \_\_\_\_\_

How would your staffing level change if the State's assessment of manufacturing properties was returned to you?

- Could assimilate change with no staffing level changes \_\_\_\_\_
- Would need one additional staff position \_\_\_\_\_
- Would need 2-3 more staff positions \_\_\_\_\_
- Would need more than 3 additional staff positions \_\_\_\_\_
- Do not have enough information about manufacturing valuation to know \_\_\_\_\_

Should WAAO be pro active in looking for solutions to maintain at least the current quality of manufacturing valuations? YES \_\_\_\_\_ NO \_\_\_\_\_

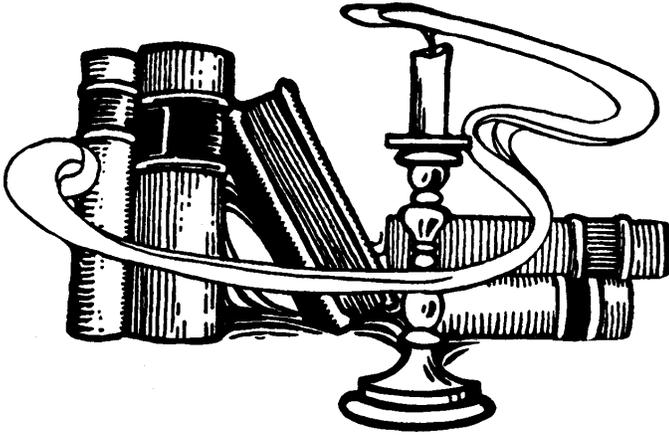
Should WAAO be actively seeking administrative and legislative support for not cutting State funding and personnel involved in the assessment of manufacturing property? YES \_\_\_\_\_ NO \_\_\_\_\_

Do you support a return of the State's assessment of manufacturing Real Estate and Personal Property to the local level? YES \_\_\_\_\_ NO \_\_\_\_\_

COMMENTS:

(Optional) Name \_\_\_\_\_ Jurisdiction \_\_\_\_\_

Mail to Kathee Isleb at 7725 W. North Ave., Wauwatosa, WI 53213. Deadline for submission is March 15, 2002.



## Education Calendar

### STANDARDS OF APPRAISAL PRACTICE

Sponsor: WAUKESHA COUNTY TECHNICAL COLLEGE

Contact: ROGER KERKENBUSH 262-691-5228

Instructor: OSSIE JOHNSON, BERNARD SALER

Location: WCTC - PEWAUKEE

Dates: FEBRUARY 5, 7 & 9, 2002

Hours: 12.0 PROGRAM HOURS APPRAISAL & 6.0 HOURS LAW/MANAGEMENT

### USE OF FORMS & CONTRACT LAW

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: MARY BEYERS, ELLEN WAGNER, BILL FAGERLAND

Location: 5309 N 118TH COURT - MILWAUKEE

Dates: FEBRUARY 13, 2002

Hours: 3 Program Hours Law/Management

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

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: MARY BEYERS, ELLEN WAGNER, BILL FAGERLAND

Location: 5309 N 118TH COURT - MILWAUKEE

Dates: FEBRUARY 13, 2002

Hours: 3 Program Hours Law/Management

### NEW DEVELOPMENTS - MODULE THREE

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: MARY BEYERS, ELLEN WAGNER, BILL FAGERLAND

Location: 5309 N 118TH COURT - MILWAUKEE

Dates: FEBRUARY 14, 2002

Hours: 3 Program Hours Appraisal

### FAST FOOD CONSIDERATIONS: THE CULVER'S MODEL

Sponsor: WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

Contact: Joan Spencer, Sec'y-Treas 715-384-7831

Instructor: C. CULVER, L. CULVER, P. KEISER & T. WILLIAMS

Location: RAMADA RAIN'TREE - WIS DELLS

Dates: MARCH 4, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

### MARSHALL & SWIFT COST ESTIMATOR

Sponsor: WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

Contact: Joan Spencer, Sec'y-Treas 715-384-7831

Instructor: MATT STAWICKI

Location: RAMADA RAIN'TREE - WIS DELLS

Dates: MARCH 5, 2002

Hours: 6.0 PROGRAM HOURS APPRAISAL

### USE OF FORMS & CONTRACT LAW

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: MARY BEYERS, ELLEN WAGNER, BILL FAGERLAND

Location: 5309 N 118TH COURT - MILWAUKEE

Dates: MARCH 5, 2002

Hours: 3 Program Hours Law/Management

### APPRAISAL PRINCIPALS - AN OVERVIEW

Sponsor: WAUKESHA COUNTY TECHNICAL COLLEGE

Contact: ROGER KERKENBUSH 262-691-5228

Instructor: OSSIE JOHNSON, B. SALER

Location: WCTC - PEWAUKEE

Dates: MARCH 6 & MARCH 7, 2002

Hours; 8.0 PROGRAM HOURS APPRAISAL

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

Sponsor: ROBBINS & LLOYD CAREER TRAINING INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: MARY BEYERS, ELLEN WAGNER, BILL FAGERLAND

Location: 5309 N 118TH COURT - MILWAUKEE  
 Dates: MARCH 12, 2002  
 Hours: 3 Program Hours Law/Management

### **NEW DEVELOPMENTS - MODULE THREE**

Sponsor: ROBBINS & LLOYD CAREER TRAINING  
 INSTITUTE  
 Contact: SHERI LEVIN - 414-464-0800  
 Instructor: MARY BEYERS, ELLEN WAGNER, BILL  
 FAGERLAND  
 Location: 5309 N 118TH COURT - MILWAUKEE  
 Dates: MARCH 19, 2002  
 Hours: 3 Program Hours Appraisal

### **INSPECTION ISSUES FOR APPRAISERS**

Sponsor: WAUKESHA COUNTY TECHNICAL COL-  
 LEGE  
 Contact: ROGER KERKENBUSH 262-691-5228  
 Instructor: OSSIE JOHNSON, B. SALER  
 Location: WCTC - PEWAUKEE  
 Dates: MARCH 21, 2002  
 Hours: 7.0 PROGRAM HOURS APPRAISAL

### **ASSESSOR CERTIFICATION STUDY COURSE**

Sponsor: WITC - ASHLAND  
 Contact: BEV SCHUELKE 715-682-4591 Ext. 3112  
 Instructor: JENNIE SANDERS  
 Location: WITC - ASHLAND  
 Dates: MARCH 22 & 23, 2002  
 Hours: 7.0 PROGRAM HOURS APPRAISAL & 8.0  
 HOURS LAW/MANAGEMENT

### **GENERAL REAL ESTATE**

Sponsor: ROBBINS & LLOYD CAREER TRAINING  
 INSTITUTE  
 Contact: SHERI LEVIN - 414-464-0800  
 Instructor: MARY BEYERS, ELLEN WAGNER, BILL  
 FAGERLAND  
 Location: 5309 N 118TH COURT - MILWAUKEE  
 Dates: MARCH 26, 2002  
 Hours: 3 Program Hours Appraisal

### **STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE**

Sponsor: WISCONSIN INDIANHEAD TECHNICAL  
 COLLEGE  
 Contact: MARGARET FORRESTER 715-234-7082 EXT  
 5212  
 Instructor: DAVE BURNLEY  
 Location: WITC - RICE LAKE  
 Dates: APRIL 6 & 13, 2002

Hours: 10.0 PROGRAM HOURS APPRAISAL & 5.0  
 HOURS LAW/MANAGEMENT

### **TRAIN THE TRAINER**

Sponsor: City of Milwaukee  
 Contact: Mary Reavey 414-286-3651  
 Instructor: A. KNICKERBOCKER & M. CARGILE  
 Location: CITY HALL - MILWAUKEE  
 Dates: APRIL 9 & 16, 2002  
 Hours: 14.0 PROGRAM HOURS LAW/MANAGEMENT

### **STANDARDS OF APPRAISAL PRACTICE**

Sponsor: WAUKESHA COUNTY TECHNICAL COL-  
 LEGE  
 Contact: ROGER KERKENBUSH 262-691-5228  
 Instructor: OSSIE JOHNSON, B. SALER  
 Location: WCTC - PEWAUKEE  
 Dates: APRIL 9, 11 & 13  
 Hours: 12.0 PROGRAM HOURS APPRAISAL & 6.0  
 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 118TH COURT - MILWAUKEE  
 Dates: APRIL 10, 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 118TH COURT - MILWAUKEE  
 Dates: APRIL 10, 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 118TH COURT - MILWAUKEE  
 Dates: APRIL 11, 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 118TH COURT - MILWAUKEE

Dates: APRIL 11, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

### **NEW DEVELOPMENTS - MODULE THREE**

Sponsor: ROBBINS & LLOYD CAREER TRAINING  
INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118TH COURT - MILWAUKEE

Dates: MAY 16, 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 118TH COURT - MILWAUKEE

Dates: MAY 2, 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 118TH COURT - MILWAUKEE

Dates: MAY 23, 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 118TH COURT - MILWAUKEE

Dates: MAY 2, 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 118TH COURT - MILWAUKEE

Dates: MAY 23, 2002

Hours: 3.0 PROGRAM HOURS APPRAISAL

### **NEW DEVELOPMENTS - MODULE THREE**

Sponsor: ROBBINS & LLOYD CAREER TRAINING  
INSTITUTE

Contact: SHERI LEVIN - 414-464-0800

Instructor: BEYERS, WAGNER, FAGERLAND

Location: 5309 N 118TH COURT - MILWAUKEE

Dates: MAY 9, 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 118TH COURT - MILWAUKEE

Dates: MAY 9, 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 118TH COURT - MILWAUKEE

Dates: MAY 16, 2002

Hours: 3.0 PROGRAM HOURS LAW/MANAGEMENT



**IAAO CONVENTION 2006 MILWAUKEE, WI**

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

**Tax fight imperils charity, clinic says. Critics say hospitals can't dodge fair share**



*Excerpted from Wausau Daily Herald Sun, Jan 13, 2002*

Marshfield Clinic made \$15 million in profits in its last fiscal year on revenues of \$540 million. Its highest-paid doctor earned about \$725,000, and its president earned \$280,000.

Yet under Wisconsin law, the clinic is a not-for-profit charitable organization. It donates care to the needy, works on research projects, and educates doctors and nurses at all of its 39 satellite offices, according to clinic executives.

**Clinics and taxes**

Two of the nation's largest nonprofit medical clinics, the Mayo Clinic in Rochester, Minn., and the Cleveland Clinic in Cuyahoga County, Ohio, are subject to property taxes.

A Mayo Clinic spokesman said his group pays about \$6.5 million in Rochester property taxes every year. The Cleveland Clinic would not disclose its property values or taxes.

That's the hitch. The clinic's directors believe the millions of dollars it gives away annually in charity care, coupled with its educational and research interests, should exempt it from paying about \$600,000 a year in Marathon County property taxes.

By making that argument, and by filing lawsuits against the cities of Mosinee and Wausau, the clinic has taken on a formidable array of opponents, from municipal leaders and competing doctors to residents who don't want to foot the bill if the clinic wins the suits and avoids taxes. Community Health Care, the clinic's largest competitor, has joined the fight by saying it will seek tax exemptions if Marshfield Clinic wins.

The lawsuits put Marshfield Clinic, Wausau and Mosinee at the front of a nationwide controversy about rules governing medical facilities and the taxes they should pay - a controversy that will have long-lasting effects for local residents.

"I'll tell you what," Marshfield Clinic President Dr. Frederic Wesbrook said. "If we have to pay those taxes, we have no other place to take the money from except charity care. We would have to do less community benefit work, and that would hurt everyone in the area."

Clinic Executive Director Reed Hall said all earnings are spent buying new equipment and buildings or hiring staff members.

The clinic also trains hundreds of doctors and nurses every year, including half the junior class of the University of Wisconsin Medical School, Wesbrook said.

But Hall and Wesbrook agreed that their strongest argument for a tax exemption revolves around the charitable care they provide and research they do.

Dr. Mark Davis, a rheumatologist who treats arthritis patients at Marshfield Clinic's Wausau Center, said he treats people who cannot pay for care every week.

"In treatment, we don't distinguish between those who can pay and those who can't," Davis said.

**Legal battleground**

In its lawsuits against Mosinee and Wausau, Marshfield Clinic argues that its properties are "used exclusively as a nonprofit medical research foundation."

The word "exclusively" is the legal and practical issue under attack by municipal governments.

"To say the work done in their clinics is all or exclusively research is ludicrous," Marathon County Administrator Mort McBain said. "They're competing for business. They're becoming almost a monopoly in our area."

To McBain, Wausau City Attorney Bill Nagle and Weston Village Administrator Dean Zuleger, the clinics are primarily for-profit treatment centers. Patients go there with colds, flu and broken bones, get them treated and pay a fee.

Any research or education done at the satellite offices is purely secondary, they said.

"Are you trying to tell me that, if you go in there with a broken wrist and they set it, they're doing research on you?" Zuleger said. "Come on. In our opinion, they are a for-profit business. We haven't been shown any data that ties quick care at a walk-in clinic to research."

Wausau's City Council voted unanimously Dec. 11 to reject Marshfield Clinic's attempt to settle the suit.

McBain and Nagle said they are fighting against the clinic on the principle of fairness. Every homeowner and business in Wisconsin should be taxed equally according to the state constitution, they said.

Marshfield Clinic is protected by Wausau's police and fire departments and benefits from street repair and snow plowing just as other businesses do, Nagle said.

"The issue of municipalities being paid for the services they provide is a huge, huge issue," he said. "Those that are not tax-exempt have a far greater burden to pay for services than

tax-exempts. It would be like if Wisconsin Public Service started charging everyone 20 percent more on their bills and gave the clinic electricity for free.”

The clinic’s competitors agree.

“There’s no question that we’re at a disadvantage if the clinic is tax-exempt,” said Dr. Mark Asplund, a vascular surgeon with Surgical Associates in Wausau. “I would say more charity work is done by independent physicians ... than by Marshfield because of our volume. We all do charity work and we all do research. And we all pay our taxes.”

## 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 MISCELLANEOUS 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.





# ASSESSOR EDUCATION REGISTRATION

(Ramada) Raintree Resort  
1435 Wisconsin Dells Pkwy  
Wisconsin Dells WI 53965

608-253-4386 Phone  
608-254-4647 Fax  
[info@dellsraintree.com](mailto:info@dellsraintree.com)

## Monday, March 4, 2002

WAAO Quarterly Meeting 10:30 a.m.

Registration Fee

\$25.00 WAAO Members / \$35.00 Non-WAAO Members

Includes Noon Luncheon Followed By Afternoon Training

Fast Food Considerations: The Culver's Model

3 Hours Appraisal

*Numbering Attending Noon Luncheon:*

*Registrations For Afternoon Training:*

*Registration Fee Enclosed:*

## Tuesday, March 5, 2001

Starting At 8:00 a.m.

**"Marshall & Swift Cost Estimator"**

Instructor: Matt Stawicki, Princeton, NJ

Registration Fee \$105.00 (Note: Noon Lunch Included.)

\$90.00 – if registering prior to February 1, 2002

*Registrations:*

*Mailing Address:*

*Phone Number:*

*Email:*

*Registration Fee Enclosed:*

*Date Paid:*

All Registration Fees  
Payable to  
**"WAAO"**

Mail To: Joan Spencer, City Assessor  
WAAO Secretary/Treasurer  
630 S Central P O Box 727  
Marshfield WI 54449

# MEMBERSHIP APPLICATION FORM

## WAAO Membership Classifications

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

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

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

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

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

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

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

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

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

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

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

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

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

### WAAO

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

