



Assessor's Voice of Wisconsin

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



June, 2003



From the President's Desk:

Greetings, and I hope everyone is enjoying the springtime weather. I hope everyone is on track for finishing this year's assessments in a timely manner.

I'll start with an update about what's happening relative to the state budget and more specifically the provision that eliminates the Manufacturing division. The joint Committee on Finance held six meetings around the state to get public input about the state budget. WAAO had members speak at each hearing and WAAO's message was

given to them loud and clear. It sounds like the legislators are moving toward keeping the DOR positions in for now. However, any specific outcomes concerning the state budget are hard to predict with certainty. Thanks to those who testified and thanks to every one who filled out and returned the surveys. If you are interested, a summary of the survey results is on the WAAO web page.

Our Commercial Sales Committee is narrowing down the list of potential partners that WAAO will be working with for creating the program and hosting the web site. From what I have seen, we all can look forward to getting this very useful tool up and running, before the League Conference. The committee will be proposing two options for the Executive Board to consider at our July meeting. The Board will decide, then the implementation phase will begin. Al Land and committee have really been working hard on getting this off the ground.

Membership Services and the Education & Training committees are continuing to make our meetings worthwhile, relevant, educational and fun. I hope to see a good turnout for the upcoming June meeting. Looks like we have a great speaker and a great topic lined up. One of WAAO's goals is to reach out to other professional organizations. We are hoping that the topic of future June meetings will be something that attracts other real estate professionals, in addition to WAAO members.

Many of you already know Kathy Romanak. She is from the town of Waterford and the chairperson of the Real Estate Standards Committee. Kathy assesses five Villages and Towns in Racine County. Her committee has been working on re-writing the portion of the manual that deals with brown-fields. If you have any information that would help other members please contact Kathy.

Please remember to check the WAAO Website (www.waao.org) to stay abreast of new developments on legislative issues, court decisions, educational opportunities, sales data, and meeting locations. Thanks Marty for all of the updates.

We will see you on June 2 at Klemmer's restaurant for our Quarterly Meeting. Remember to bring your "white elephants". Summertime in Wisconsin is what we look forward to...hope you can get out and enjoy it.

Steve Miner

Assessors Oppose Return of Manufacturing Properties

By: Jim Siebers

In March 2003, a survey was taken to gauge the opinion of the WAAO membership in regards to the return of manufacturing properties to the local assessor..

More than 83% of the responding assessors indicated that WAAO should oppose the local assessment of manufacturing properties.

Approximately 89% felt that Senate Bill 44 (Budget Bill) as written did not present a viable procedure for the local assessment of manufacturing properties.

A mere 78% felt that WAAO should seek revisions and procedural changes to the proposal to better meet the needs of our membership, yet only 55% of the respondents thought that it would be reasonable to assume the state will be able to continue the function of assessing manufacturing properties given the budget constraints the state is under. Of the other questions that were asked in the survey, the answers were inconclusive.

■

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IAAO Representatives

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AVOW Newsletter

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**Special Thanks to;
Dennis Duszynski for providing captions for the
photos and to John Doe who finds all my errors.**

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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.

The mission of the WAAO is to promote the public good by ensuring equitable assessments through assessor education, professional development, and public awareness.



"What's so funny?"

General Meeting Minutes

President Steve Miner called the WAAO business meeting to order at 10:35 a.m.

SECRETARY/TREASURER REPORT

Secretary

The minutes from the 12/2/2002 Quarterly Meeting were approved as printed in the AVOW.

Treasurer

The operating accounts have a current balance of \$25,020.40 and the Education fund a balance of \$7,389.71. All submitted bills have been paid to date. In addition to the WAAO funds, a separate account maintained for the IAAO 2006 Conference Committee has a balance of \$2,102.04.

There were 110 paid receipts for the December 2002 Quarterly Meeting at the Crowne Plaza in Madison, which totaled \$2,745. Expenses amounted to \$2,484.30, leaving a balance of \$260.70. By contrast, we only had 72 at the previous year's December meeting. Raffle receipts were \$394.00, with prize costs of \$197.00, adding \$197.00 to the Education Fund.

Membership Report

We currently have 595 members. The annual membership information packets were mailed in mid-December, 2002, so if you haven't received yours please contact Joan Spencer.

Activities on Behalf of the Association

Steve Miner was invited to speak with the new Secretary of Revenue Michael Morgan, along with Bob Lorier, Mary Reavey, and Pete Weissenfluh. The primary issue on table was returning manufacturing assessments to local level.

COMMITTEE REPORTS

Nominating

Nan Giese said the committee has not met yet. Nan extended an invitation to anyone who would be interested in serving on a committee to please contact her.

IAAO Representative Report

Mary Reavey reported the IAAO is working this year toward keeping its current members and getting new members. In these tight fiscal times, the organization is looking to focus on the basics, which is the members. They are re-doing courses and books, but had to lay off 8 people and are now down to a staff of 18. There is a new subscription series being developed; Mary has a pamphlet about it if you'd like to see it.

Ad Hoc IAAO 2006 Host Committee

Mary Reavey said the committee met in December. They have begun planning, but the IAAO director of programs and meetings was one of the positions laid off, so Milwaukee is now waiting for the replacement to be named. By the September conference Milwaukee will have more promotional items. Enthusiasm outside of Wisconsin is already building.

Ad Hoc NCRAAO 2008 Host Committee

Steve Miner reported the committee met and has decided on the location for the 2008 NCRAAO conference. It will be at the Fox Hills Resort in Mishicot. People thought the Oconomowoc conference was one of the best, so we're trying to mimic that atmosphere for 2008.

This coming year's conference will be June 9-11, 2003, in Omaha, Nebraska. Steve feels they are great conferences and helpful to meet colleagues from other states.

Education & Training

Pete Krystowiak mentioned the session today is on indoor environmental concerns. Tuesday's sessions include: Mel Raatz and Professor Bill Way will address explosive growth and the assessor's office and hotel and restaurant siting, respectively. The other session will be presented by Reed Johnson and Scott Shields, of the Department of Revenue, on legal descriptions.

The June Quarterly Meeting will be held in Milwaukee with a person from Blackhawk Tech regarding USPAP and how it relates to assessors. The session is scheduled for four hours so it can be used for the appraisal certification requirement. For October, the committee is looking at possibly an IAAO class held in West Allis, as well as other options. The committee will also be looking at training which might be needed depending on potential changes in the state budget bill.

Membership Services

Sue Plutschack reported the committee met to arrange for today's meeting. They are looking at a survey later to poll the membership. They are also looking at using e-mail more to

communicate with members, so please make sure Sue has your current e-mail address.

Public Relations

Sue Plutschack said this committee sent information to state legislators about our organization and has an e-mail file of legislators' e-mail addresses if anyone needs that.

AVOW

Tina Bizub said April 11, 2003 is the next deadline, and she is still looking for additional articles.

Legislative Committee

Pete Weissenfluh outlined several bills the committee is monitoring. Assembly Bill 5 proposes to eliminate the Joint Survey Committee on Tax Exemptions. That committee was created to provide analyses to legislators. The League of Wisconsin Municipalities, the Alliance of Cities, and WAAO sent an open letter to the State Senate and the media (the bill went through the Assembly before we were even aware of it). The letter laid out alternative initiatives. The committee will be monitoring the bill as it goes before the Senate.

AB 44 seeks to expand the definition of agricultural land to include certain wooded or highly erodible land. WAAO is opposed to this proposal.

A potential bill Representative Sheryl Albers is hoping to introduce would exempt land that is economically unviable property. So far she does not appear to have sufficient sponsorship.

AB 89 would permit municipalities to allow refunds in five annual installments (in the event of manufacturing property is exempted or assessment reduced). WAAO supports this bill.

AB 92 deals with s. 70.75 reassessments. It would allow the municipal Board of Review to reconvene to correct all assessments so the roll is in substantial compliance with the law. Steve Miner sent a letter to the author of the bill regarding our concerns (Representative Olson). There should probably be a deadline for filing 70.75 petitions.

SB 44 (the biennial state budget bill) includes returning the assessment of manufacturing property to the local level. WAAO has formed an ad hoc committee to deal with the proposal and recommend a position to the WAAO Executive Board.

Property Tax Exemptions

Pete Weissenfluh said the committee has not met recently, but will soon to continue to talk about the idea of a Board of Tax Exemption Appeals.

Rural Concerns

Mel Raatz reported the committee met on January 16th. Discussion centered on the DOR reengineering study, agricultural use penalty, and managed forest land (applying value of buildings instead of personal property, possibly on

real estate). The Education Committee will come up with 4 people to work with Rick Stadelman to set up the annual Wisconsin Towns Association conference classes. The trespass law was also discussed; it would be nice to have language such as the surveyors have. A meeting is scheduled for March 27 to discuss the state budget bill.

Computer Assisted

Hugh Harper reported the committee has been meeting via e-mail, and will meet face to face today. They are working on a GIS/CAMA class. If anyone is interested in joining the committee, please contact Hugh.

Real Estate Standards

Kathy Romanak reported the committee met January 7th and February 18th. Some areas of the Wisconsin Property Assessment Manual need more information about contaminated properties and brownfields. At the April meeting, the committee will work on a proposal to DOR. If you have additional information or know of additional resources, please forward that information to Kathy.

Ad Hoc Commercial Sales

Al Land reported the committee met in late February. They are getting figures together to create a standardized commercial sales database. The deadline to get additional proposals to the committee is March 31. The committee will then present their proposals to the Executive Board.

Ad Hoc Reengineering Study Committee

Bob Lorier said this ad hoc committee was originally formed to look at the DOR State-Local Finance reengineering study, but has shifted now to the budget bill proposals (Senate Bill 44), mainly the return of manufacturing property assessments to the local level. The committee is meeting today to develop a uniform response from WAAO. The committee wants to present options to the Executive Board. A survey was handed out to those present at the Quarterly Meeting, and will be distributed to the entire WAAO membership. It is important that everyone completes and returns the survey promptly. Everyone should look at the budget bill language, many parts will be hard to deal with: there are two sets of assessment rolls, notices, appeal processes, as well as other difficulties. The potential for education and training could be considerable. The committee wants to work with DOR on these issues, but needs a uniform position developed very soon.

Pages 667-708 in budget bill deal with these issues. The effective date for the return of the manufacturing class would be 7/1/03. Will put as link on the WAAO website to the budget bill language.

Many rural assessors don't have a lot of manufacturing property, but they do not feel they are equipped to value what they do have. If this ends up happening, perhaps putting the Manufacturing office on a program revenue basis

with chargebacks to municipalities for the service to continue to value these properties. The municipalities would have increased costs if they have to take it on anyway. The appeal costs could also add significant costs. Maybe there are other areas we'd like to see a change in, and now is the time to raise those issues as well.

If this change were effective 7/1/03, how would appeals on the 2003 values be handled? The Telco assessment function would be retained by DOR (currently approximately 10 positions).

Do we have timeline for developing WAAO's position? No, but the sooner we have a uniform position the better, in order to be able to raise the questions to legislators. The League of Wisconsin Municipalities is putting something out to their membership in a mailing soon.

How about setting a deadline for surveys, two weeks from the Quarterly Meeting, which would be March 18th. The committee is pretty representative with rural, urban, and DOR, but Steve wants to be sure he's representing the association as a whole. We will need to develop a position paper to distribute. Sign the surveys so the committee knows who sent them in. A prior survey that addressed this a year or more ago only had a 30% response, so we need to make sure everyone has input.

Potentially, the committee will develop several options to present to the Executive Board. Do we know, in states without state assessment of manufacturing property, how they handle the assessments? The committee will look at that.

Bob also reminded people to look at the possible positive aspects of proposal. If you have specific ideas you want brought before committee, e-mail them to Bob or Steve after you've turned in your survey to make sure we get all perspectives to develop best proposal to DOR. We are expecting that Secretary of Revenue Morgan wants a reaction from us in the next month or so.

What does it now cost per manufacturing assessment project? The committee has asked Bill Wardwell for this information. Bill Wardwell responded there are now 23,000 parcels (RE and PP), and the study estimated \$100 or slightly less per parcel. That does not include the appeal process; currently three DOR attorneys work on the appeals. Of course this cost would vary depending on the parcel, but we must maintain full value, by law we must view each every five years. Someone saw another estimate (from Greg Landretti) that it would be approximately \$250 per parcel, but we'd have to ask Greg specifics about that estimate. Bill commented it takes a week just to walk through General Motors (they can easily have \$10 million in remodeling per

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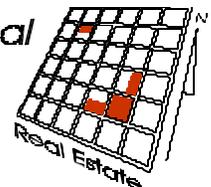
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year). It wouldn't take that much time for a quarry, for example. Manufacturers use self-reporting forms, some need additional work, others not.

Secretary Morgan will be speaking at next quarterly WAAO meeting (in the Milwaukee area).

It's very important to let the experts know that saving state money by returning manufacturing assessments to the local level is just shifting the cost from the state to the local government, so the effect on the taxpayers is nil, and might even be higher.

ANNOUNCEMENTS

Two life members died in January: Richard Ellison, former Kenosha County Assessor; and Merlin Kolb, former commercial appraiser for the City of Madison.

Mary Reavey announced that Mike Higgins is turning 50. Mike commented that come April, someone else would be joining the 50-club.

Kathy Isleb is in a play this weekend (Saturday, March 8) at Hartford Players, there is a party at Kathy's house after. A motion to adjourn the meeting was made, seconded, and carried.

Respectfully Submitted,

Pam Hennessey, Secretary

Court of Appeals sidesteps Phase II Issue in Contamination Lawsuit

By: Pete Weissenfluh

(Presumption with the Assessor, Burden on Taxpayer)
In a *per curiam*, unpublished decision, the district I Court of Appeals affirmed the Milwaukee County Circuit Court opinion in State Of Wisconsin Ex Rel, Ronald Collison v. City of Milwaukee Board of Review.

Ronald Collison, owner and operator of a dry cleaning facility, challenged the 1999 and 2000 assessments on the grounds that the assessor had no right to require a phase II environmental survey before adjusting the assessments for the presence of contamination. The Circuit Court did not agree and sustained the assessments. Collison filed to Court of Appeals for review.

In its decision, the appeals court sidestepped the issue of the requirement for a phase II environmental report. It premised the decision affirming the circuit court and the Board of Review upon the fact that Collison had presented **no** evidence of contamination, as opposed to simply failing to produce a Phase II audit. "Thus, he failed to rebut the presumption that assessor's 1999 and 2000 valuation of his property were correct."

Mr. Collison has now asked the Wisconsin Supreme Court to review the decision.



Before a president elect can become president of WAAO he or she must push a podium across the room in less than one minute. Here Mike Higgins successfully completes this first of five challenges.

Circuit Court Judge decides against exemption for Marshfield Clinic

By: Pete Weissenfluh

Judge Vincent Howard, Circuit Court Branch 3, Marathon County, denied Marshfield Clinic's request for summary judgment in a suit seeking refunds of property taxes.

Plaintiff Marshfield Clinic brought these actions against the Cities of Wausau and Mosinee. The Marshfield Clinic purchased the property in Wausau in 1997. The Mosinee Center has been in operation since 1996.

The Clinic asserted that the property should be exempt because it is a benevolent institution under *Wis. Stats. 70.11 (4)*, or a nonprofit medical research and education institution under *Wis. Stats. 70.11 (25)*.

Benevolent?

After a review of several exemption cases, the judge wrote, "But the primary question here is whether a large medical clinic providing health care as a doctor's office would is a benevolent organization within the meaning of *Wis. Stat 70.11(4)*. This court is satisfied that it does not."

Medical Research?

"While medical research may be one of the Clinic's main missions and perhaps its highest endeavor, it is incidental to the primary business conducted at either the Mosinee or Wausau Centers. Accordingly, the Marshfield Clinic has failed to meet its burden for showing that either of these facilities were "exclusively used" for medical research over the period of time at issue."



It's obvious that the WAAO secretary is not put through the grueling trials that a president elect is subject to.

City Beats Tops Club In Litigation At Court of Appeals

(74.35 is the exclusive procedure).

By: Gregg Hagopian

The district I Court of Appeals issued a decision in *Tops Club, Inc vs. City of Milwaukee* affirming the trial court's dismissal of *Tops Club's* complaint against the city of Milwaukee.

Tops (Take Off Pounds Sensibly) Club asserted that it was exempt under 70.11(4). The city denied (refused to grant) the exemption. Instead of following the 74.35 procedure to contest that denial (as *Tops* was advised to do), and as 74.35(2m) requires, *Tops Club* brought a declaratory judgment action against the city.

Tops brought the declaratory judgment action in reliance on old caselaw that, in turn, relied on the old "void ab initio" doctrine. Under that doctrine and that old caselaw, courts had allowed declaratory judgment actions as an "end-round" the 74.35 procedure.

In response to that old case law, however, the city (and WAAO) persuaded the legislature to enact 74.35(2m) - establishing that declaratory judgment actions may not be brought as an alternative to the 74.35 procedure to litigate denial of property tax exemptions.

The court, in this case, recognized that 74.35(2m) is the exclusive procedure, that the legislature, in enacting (2m), clearly intended to legislatively overrule the void ab initio cases, and held that *Tops Club's* complaint was properly dismissed.

The court did recommend this case for publication.

Continuing Education Assessor Course Notice

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

BUSINESS PROCESS IMPROVEMENT

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Lowden, Feavel, Boutelle, Timmons, et al.
 Location: 2135 Rimrock Road
 Date(s): May 27, 2003
 Hours: 4.0 Program Hours Law/Management

PERFORMANCE FEEDBACK

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: B. Johnson, Knapinski, Grahn, Hanson, et al
 Location: 2135 Rimrock Road
 Date(s): May 27, 2003
 Hours: 4.0 Program Hours Law/Management

CHANGE READINESS

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Dischler, Hanke, Davis, Riedasch, et al.
 Location: 2135 Rimrock Road
 Date(s): May 28, 2003
 Hours: 4.0 Program Hours Law/Management

STRATEGIC THINKING

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Frank-Reece, Thompson, Clark, Crane, et al.
 Location: 2135 Rimrock Road
 Date(s): May 28, 2003
 Hours: 4.0 Program Hours Law/Management



Fabulous door prizes were available at the March meeting, including the highly coveted "Electronic Assessment Determinator" pictured in the far left

USPAP UPDATE FOR ASSESSORS & APPRAISERS

Sponsor: Wisconsin Association Of Assessing Officers
 Contact: Joan Spencer, Treasurer 715-384-7831
 Instructor: James Coutts, SRA
 Location: Klemmer's - Greenfield
 Date(s): June 2, 2003
 Hours: 4.0 Program Hours Law/Management

EFFECTIVE COMMUNICATION

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Timmons, Hammer, Dischler, Johnson, et al.
 Location: 2135 Rimrock Road
 Date(s): June 11, 2003
 Hours: 4.0 Program Hours Law/Management

EFFECTIVE DECISION-MAKING

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Scheurers, Riedasch, Miller, Zepezauer, et al.
 Location: 2135 Rimrock Road
 Date(s): June 11, 2003
 Hours: 4.0 Program Hours Law/Management

PERFORMANCE FEEDBACK

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: B. Johnson, Knapinski, Grahn, Hanson, Crane, Christensen, et al
 Location: 2135 Rimrock Road
 Date(s): June 12, 2003
 Hours: 4.0 Program Hours Law/Management

CHANGE READINESS

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Dischler, Hanke, Davis, Riedasch, et al.
 Location: 2135 Rimrock Road
 Date(s): June 12, 2003
 Hours: 4.0 Program Hours Law/Management

APPRAISAL REVIEW

Sponsor: Waukesha County Technical College
 Contact: Roger Kerkenbush 262-691-5228
 Instructor: O. Johnson, B. Behling, D. Banach
 Location: WCTC - Pewaukee
 Date(s): June 14, 2003
 Hours: 7.0 Program Hours Appraisal

STRATEGIC THINKING

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Frank-Reece, Thompson, Clark, Crane, et al.
 Location: 2135 Rimrock Road
 Date(s): June 24, 2003
 Hours: 4.0 Program Hours Law/Management

BUSINESS PROCESS IMPROVEMENT

Sponsor: DOR-Human Resource Services
 Contact: Pat Mackler-McCarthy 608-267-8982
 Instructor: Lowden, Feavel, Boutelle, Timmons, Scheuers, Riehemann, et al.
 Location: 2135 Rimrock Road
 Date(s): June 25, 2003
 Hours: 4.0 Program Hours Law/Management

UNDERSTANDING & TESTING DCF MODELS

Sponsor: Appraisal Institute - Wisconsin Chapter
 Contact: Chris Ruditys 414-271-6858
 Instructor: Gregory J. Acetta, MAI, MRA
 Location: Holiday Inn City Centre - Green Bay
 Date(s): September 25, 2003
 Hours: 4.0 Program Hours Appraisal

CONVINCING RESIDENTIAL APPRAISALS

Sponsor: Appraisal Institute - Wisconsin Chapter
 Contact: Chris Ruditys 414-271-6858
 Instructor: Gregory J. Acetta, MAI, MRA
 Location: Holiday Inn City Centre - Green Bay
 Date(s): September 25, 2003
 Hours: 4.0 Program Hours Appraisal

SUPPORTING CAP RATES

Sponsor: Appraisal Institute - Wisconsin Chapter
 Contact: Chris Ruditys 414-271-6858
 Instructor: Gregory J. Acetta, MAI, MRA
 Location: Holiday Inn City Centre - Green Bay
 Date(s): September 26, 2003
 Hours: 7.0 Program Hours Appraisal

STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE

Sponsor: Chippewa Valley Technical College
 Contact: Dave Gavin 715-833-6339
 Instructor: Ron Hanson
 Location: CVTC - Eau Claire
 Date(s): December 4 & 5, 2003
 Hours: 10.0 Program Hours Appraisal & 5.0 Program Hrs Law/Management

LAND VALUATION ADJUSTMENT PROCEDURES

Sponsor: Appraisal Institute - Wisconsin Chapter
 Contact: Chris Ruditys 414-271-6858
 Instructor: James Boykin, PHD, MAI, CRE
 Location: Olympia Resort/Conf Ctr - Oconomowoc
 Date(s): December 5, 2003
 Hours: 7.0 Program Hours Appraisal



The Ad Hoc Assessment Classification Committee gives its final report and there isn't a dry (or open) eye in the house.

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

Distinguished Life Member Award

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

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

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

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

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

Bob Lorier, Chairperson, Brookfield
(262)796-6649
lorier@ci.brookfield.wi.us

Nan Giese, Wausau
(715) 261-6600
nsgiese@mail.ci.wausau.wi.us

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

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

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

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

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

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

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



2003 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

June AVOW Article Describes Eligibility Criteria

Reason For Making This Nomination

Person Submitting Nomination

Phone Number

Attached Supporting Documentation

Submit By July 1st To:

Bob Lorier, WAAO Awards Committee Chair
 2000 N Calhoun Rd
 Brookfield, WI 53009

Or To Any Committee Member:

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



WAAO Legislative Committee Report

By: Pete Weissenfluh

The legislative committee met via e-mail to reach consensus on recommended positions on the following legislative proposals. The WAAO Executive Board adopted the recommended positions:

Assembly Bill 5, <http://www.legis.state.wi.us/2003/data/AB-5.pdf>

Recommended Position: OPPOSE

This bill proposes to eliminate the Joint Survey Committee on Tax Exemptions.

President Miner has joined with representatives of the League of Wisconsin Municipalities and the Wisconsin Alliance of Cities to express our concerns about this proposal.

Assembly Bill 44, <http://www.legis.state.wi.us/2003/data/AB-44.pdf>

Recommended Position: OPPOSE

Under this bill, agricultural land, for property tax purposes, also includes land that is within the quarter-quarter section; that is limited in acreage to not more than 25% of the acreage of the quarter-quarter section; that is so covered with trees or woody vegetation, or so highly erodible because the land is steep, shallow, or consisting of coarse soil or low organic matter, or so rocky, that it is impracticable to use the land for pasture land or for growing crops; that is not eligible for the managed nonagricultural purposes in the year before the year of assessment. The assessed value of this new category of agricultural land, generally, will be no greater than the average of the value of pasture land in the year before the year of the most recent assessment and the value of swampland or wasteland in the year before the year of the most recent assessment, rounded to the nearest whole number.

Assembly Bill 89, <http://www.legis.state.wi.us/2003/data/AB-89.pdf>

Recommended Position: SUPPORT

Under this bill, a municipality may pay a property tax refund to an owner of manufacturing property in five annual installments rather than all at once, and the interest on the refund amount is paid either at a rate of ten percent a year or at a rate determined by the last auction of six-month U.S. treasury bills, whichever is less.

Note: This bill had a hearing on Wednesday, April 2nd. It was not voted on because of an amendment, which would modify the proposal to allow this option to be available in Milwaukee and Madison.

Assembly Bill 92, <http://www.legis.state.wi.us/2003/data/AB-92.pdf>

Recommended Position: OPPOSE

Under this bill, DOR may also dismiss a petition for review (70.75) if, before DOR orders a reassessment and before the taxation district mails property tax bills, the taxation district reconvenes the board (of review) and the board (of review) corrects the assessment of all the property in the taxation district so that the assessment complies substantially with the law.

Note: President Steve Miner has already sent a letter to Representative Olsen with WAAO concerns.

Assembly Bill 127, <http://www.legis.state.wi.us/2003/data/AB-127.pdf>

Recommended Position: OPPOSE

Under this bill, a recreational mobile home is exempt from the personal property tax if the mobile home has a gross trailer area not exceeding 400 square feet in the set-up mode; it is built on a single chassis mounted on wheels; it is certified by the manufacturer as complying with the American National Standards Institute Code for such homes; and it is used primarily as temporary living quarter for recreational, camping, travel, or seasonal purposes. In addition, any attachment to a recreational mobile home is exempt from the personal property tax if the attachment is no larger than 400 square feet.

Assembly Bill 168, <http://www.legis.state.wi.us/2003/data/AB-168.pdf>

Recommended Position: OPPOSE

This bill requires that a portion of a parcel of property that has no economically viable use because of restrictions on the use of that property that are imposed by state laws, local ordinances, or local resolutions be entered on the property

tax assessment roll separately from the rest of the original parcel. The bill exempts from the property tax those portions of parcels that are not economically viable.

Mel Raatz, chairman of the Rural Concerns committee, reported that their committee was working with a sponsor for a proposal to deal with the potential for assessors violating trespass laws while in the course of their work. A proposal has been offered to create 70.32 (1a):

“While so engaged in the duties of an assessor as described in sub (1), the assessor and their assistant(s) shall not be liable as a trespasser and shall be liable only for any actual damage done to land or property.”

Mel reported that the surveyors have almost identical language exempting them from the trespass law in s. 59.73(2).

Representative Mary Hubler, of the 75th district has expressed interest in sponsoring this proposal.

The legislative committee continues to monitor those portions of Senate Bill 44, <http://www.legis.state.wi.us/2003/data/SB-44.pdf>, regarding the possible return of manufacturing property to the local municipalities.

IAAO Report – April 2003

By: Mary Reavey – IAAO Representative

Hello everyone. I know this is a busy time for Wisconsin Assessors with Board of Review dates quickly approaching. Here is an update of the latest news from IAAO.

Education

There's still time to register for IAAO's upcoming spring seminar:

Metropolitan Jurisdiction Council/State and Provincial Council Seminar – May 22 – 23 in Atlanta, GA

Other Recent IAAO seminars scheduled this Spring include:

- Preparation and Trial of the Property Tax Assessment
- Personal Property Seminar

If you would like me to send you a brochure, just ask.

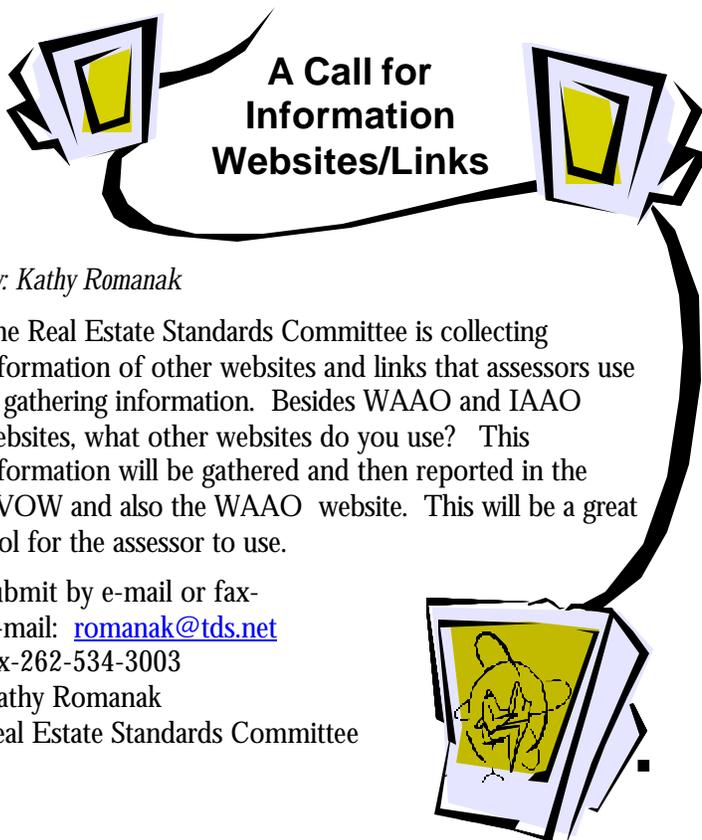
In addition, IAAO has a variety of One Day Forums that have been enhanced and updated. These are easy to schedule, easy on the budget, and easy on time. Please let me know if you would be interested in scheduling one in your area. I would be glad to help.

IAAO is changing

- At our WAAO Quarterly Meetings lately, I have been discussing how the IAAO is working on making this organization one the members both want and need. Our focus is on service and communicating to the membership. One of the most exciting new communication activities was implemented in January of 2003. It is our ability to communicate through broadcast email. This makes use of current technology and allows IAAO to provide members with information instantaneously and efficiently. I am in the process of updating IAAO with emails for all the Wisconsin Assessors that are members.

IAAO publications have also taken on a new look. “Fair and Equitable” is the new IAAO monthly magazine. It replaces the “IAAO Opportunities” publication. The “Assessment Journal” has also been updated with a new size and design. In addition, it is now published four times per year instead of six. Both these publications are part of your membership and thus provided at no additional cost.

In addition, IAAO is now offering a new subscription series. The series targets topics in valuing special types of property and solving valuation problems. The second issue could not be timelier for Wisconsin Assessors – Valuation of a Manufacturing Plant. With each bimonthly issue, subscribers will get the latest information in special property appraisal and valuation techniques. This subscription is in addition to your membership and costs \$89/year for members and \$99/year for nonmembers.



A Call for Information Websites/Links

By: Kathy Romanak

The Real Estate Standards Committee is collecting information of other websites and links that assessors use in gathering information. Besides WAAO and IAAO websites, what other websites do you use? This information will be gathered and then reported in the AVOW and also the WAAO website. This will be a great tool for the assessor to use.

Submit by e-mail or fax-

E-mail: romanak@tds.net

fax-262-534-3003

Kathy Romanak

Real Estate Standards Committee

My Job

My job as your representative is to be here to help you. If you have any ideas, questions, problems, or any IAAO issues that need to be resolved, please let me know.

Personal Property

By: John Meyer

Everyone should be aware that there currently exists differences with the personal property classification guidelines as they appear on the WAAO website versus what appears in the recent edition of the Wisconsin Property Assessment Manual (WPAM). Specifically, the differences are found on pages 15-12 through 15-14 of the WPAM. The WAAO guidelines, which can be found on the WAAO website, are correct. The WAAO guidelines show the recommended classification of a variety of items as determined by the Personal Property Standards Committee and a special Ad Hoc Classification Committee.

The recommended changes do not yet appear in the WPAM. WAAO and DOR are working together to ensure the 2004 edition of the WPAM will include these changes. For 2003, the appraiser should refer to the WAAO guidelines on our website to address any questions as to classifying an asset as personal or real property.

June Meeting Preview

By: Paul Koller

USPAP Update For Assessors and Appraisers

James Coutts, SRA, will be the featured speaker at the June WAAO Quarterly Meeting to be held at Klemmer's Banquet Center in Greenfield on Monday, June 2, 2003. Mr. Coutts is an AQB certified USPAP instructor. He has 20 years of experience as an independent fee appraiser and has been an instructor of appraisal classes at Blackhawk Technical College for the past 10 years. Mr. Coutts will familiarize us with recent changes in the Uniform Standards of Professional Appraisal Practice and review the development and report writing requirements to comply with USPAP standards. Attendance of this program will satisfy 4 hours of Law and Management of continuing assessor education. It will also fulfill the 4-hour USPAP requirement for the current biennium for assessors that hold dual certification as an appraiser with the Department of Regulation and Licensing. We hope that you will be able to attend, as James will provide us with invaluable information relative to USPAP that is essential to our profession.

New Members

Beavan, David A
Assessor
7291 Hwy N
Sun Prairie WI 53590
(608) 577-4129
dab342@spwl.net

Danielson, Jim
Accurate Appraisal LLC
PMB-175 W3169 Van Roy Rd Ste C
Appleton WI 54915-3985
(920) 749-8098
(920) 749-8099
accurate@new.rr.com

DeGroot, Lee T
Accurate Appraisal LLC
PMB-175 W3169 Van Roy Rd Ste C
Appleton WI 54915-3985
(920) 749-8098
(920) 749-8099
accurate@new.rr.com

Frazier, Jill L
Property Assmt Spec
Wi Department of Revenue
6682 Glenview Dr
DeForest WI 53532
(608) 846-2161
jfrazier@dor.state.wi.us

Gagnon, Francis J
Assessor II, Elec Insp, Prof Engr
Gagnon Associates
218 Loper Ct #6
Neenah WI 54956
(920) 427-8449
(920) 969-9041
francisgagnon@sbcglobal.net

Hoffman, Michael J
Assessor
MJ Appraisal Service
P O Box 5
Gleason WI 54435
(715) 536-0867
(715) 536-0894
mjappraisalsrvc@aol.com

Kolaszewski, Leo
Prop Assmt Spec
Wi Dept of Revenue
1011 S Oakwood Rd
Oshkosh WI 54904
(920) 426-0498
leo@new.rr.com

NCRAAO Conference

HOLIDAY INN CENTRAL
 3321 SOUTH 72ND STREET
 OMAHA, NE 68124
 JUNE 9-11, 2003



As NCRAAO President, I would like to take this opportunity to welcome you to the 2003 NCRAAO Conference here in Omaha, Nebraska. I hope you plan on attending this year's conference and taking part in all the educational opportunities we have to offer as well as some of the fun things we have planned. To start off we have the annual golf tournament on Monday, followed by a tropical theme President's reception on Monday evening. Then we have a wide variety of educational sessions on both Tuesday and Wednesday. Tuesday evening we will be going on a 3-hour dinner cruise aboard the River City Star and have the banquet on Wednesday evening. The entertainment following the banquet is sure to "tickle your funny bone."

All the on-site activities are being held at the Holiday Inn Central, 3321 South 72nd Street, Omaha, NE 68124. It is located at the 72nd Street exit off I-80. You will need to make your reservations directly with the hotel by calling **402-393-3950**. Identify yourself as being with NCRAAO to ensure you get the special conference rates. The rates are **\$82.95** for single/double or **\$99.00** per suite, with applicable state and local taxes of 11.5% and 4%. The deadline for reservations is **May 8, 2003**. The hotel will release the block of rooms after that date. If you are flying, the hotel does offer complimentary airport shuttle service.

At the President's reception, we will once again hold a silent auction. The proceeds continue to go towards funding NCRAAO projects. We need the help of all conference

attendees to ensure this event will be a success. Your help can be either by donating items or donating cash with which to purchase items for the auction. We would appreciate notification of donated items at least two weeks prior to the auction so the bid sheets can be prepared. You should contact Helen Macoubrie at 402-367-7420 with questions or donated items.

Registration forms for the Golf Tournament are included with this material and should be sent back directly to Roger Morrissey, Civic Center, 1819 Farnam, Omaha, NE 68183 by **May 23, 2003**.

We look forward to seeing you at the conference.
*** Please indicate # attending the following:**

- _____ **President's Reception**
- _____ **Dinner Cruise**
- _____ **Banquet**

Jan Pelland
 NCRAAO President
 janetp@hcgi.org
 121 S Pine, Suite 1
 Grand Island, NE 68801
 (308) 385-5050
 (308) 385-5059 fax

Registration fee:

(Prepaid rate must be received by May 8, 2003)

	Prepaid	Full Fee
Registrant:	\$185	\$200
(Includes all conference events and educational sessions)		
Spouse/Guest:	\$75	\$85
(Includes all spouse/guest events, President's reception, Dinner cruise and banquet)		
Total Amount Enclosed \$	_____	
Payable at conference \$	_____	

Registration:

Registrant Name: _____
 Title: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Daytime Phone: _____
 Spouse or Guest Name(s): _____

Return by May 8, 2003
 TO: NCRAAO 2003
 % JAN PELLAND
 HALL COUNTY ASSESSOR
 121 S PINE, SUITE 1
 GRAND ISLAND, NE 68801
 (308) 385-5050
 (308) 385-5059 Fax
 janetp@hcgi.org

Conference Schedule: Please indicate which sessions you plan to attend.

MONDAY

7:00 a.m. (Shotgun Start) Golf Tournament (Elmwood Golf Course)
9:00 a.m. - 5:00 p.m. Registration (Holiday Inn Central)
6:00 p.m. - 9:00 p.m. President's Reception & Silent Auction

TUESDAY

8:00 a.m. - 9:00 a.m. Continental Breakfast
8:00 a.m. - 5:00 p.m. Registration (Holiday Inn Central)
9:00 a.m. - 11:30 a.m. General Session (Presentation of Golf Prizes to follow speaker)
11:30 a.m. - 1:00 p.m. Planned Luncheon
1:00 p.m. - 2:30 p.m. Educational Sessions
 Getting Started with GIS – Marcus Tooze
 Staying Sane in an Insane World – Anne Marie Aita
 How to Prepare for an Appeal – Janet Edwards
3:00 p.m. - 4:30 p.m. Educational Sessions
 Getting Started with GIS – Marcus Tooze
 Staying Sane in an Insane World – Anne Marie Aita
 How to Prepare for an Appeal – Janet Edwards
5:45 p.m. Board Buses at Convention Center Entrance
6:00 p.m. River City Star Dinner Cruise

WEDNESDAY

7:00 a.m. - 8:00 a.m. Continental Breakfast
8:00 a.m. - 9:30 a.m. Educational Sessions
 Highest and Best Use – Marion Johnson
 You Want Me to Believe What? – Rick Stuart
 Residential Modeling – Rob Ogden
10:00 a.m. - 11:30 a.m. Educational Sessions
 Highest and Best Use – Marion Johnson
 You Want Me to Believe What? – Rick Stuart
 Residential Modeling – Rob Ogden
11:30 a.m. - 1:00 p.m. Lunch (On Your Own)
1:00 p.m. - 2:30 p.m. Educational Sessions
 Hotel/Motel CAP Rates – Marion Johnson
 Perspective From the State – Catherine Lang
 Evaluating Commercial Appraisals – Patrick Alesandrini
3:00 p.m. - 4:30 p.m. Educational Sessions
 Hotel/Motel CAP Rates – Marion Johnson
 Perspective From the State – Catherine Lang
 Evaluating Commercial Appraisals – Patrick Alesandrini
6:00 p.m. - 7:00 p.m. Hospitality Social Hour
7:00 p.m. Banquet
 Entertainment Gregg Claassen--Ventriloquist

SPOUSE/GUEST PROGRAM

TUESDAY, JUNE 10TH

9:30 a.m.

Board buses at Convention Center entrance for Window Tour. It's name – Omaha – in the Indian language translates “above all others on a stream.” During a historical and hysterical two or three hour drive, the Douglas County Historical Society’s Step-On Guides will take you on a window tour that is “above all others.” You’ll get more than a narrated view of all the architectural treasures, appealing attractions and internationally-known businesses—you’ll be let in on the secrets and sometimes naughty stories behind the “notables!” From your window, view these and more: Historic Old Market, Boys Town, President Ford’s birthsite, Historic Fort Omaha and the General Crook House, Mormon Cemetery, Union Station (Durham Western Heritage Museum), Joslyn Art Museum, Joslyn Castle, Nebraska Furniture Mart (the nation’s largest and longest furniture store), Mutual of Omaha, ConAgra, Union Pacific headquarters, medical Centers, churches, universities and prominent and historic neighborhoods, including Warren Buffet’s home (one of the nation’s wealthiest men). Henry Fonda, Marlon Brando, Dorothy McGuire and Fred Astaire grew up in Omaha!

12:00 p.m.

Lunch at the Omaha Press Club, located downtown on the 22nd floor of the First National Center, a private club that you otherwise could not enjoy. The only restaurant in Omaha with a view of the city; of special interest are the more than 80 “faces on the barroom floor” of local notables.

WEDNESDAY, JUNE 11TH

9:30 a.m.

Board buses at Convention Center entrance 10:00 a.m. for Durham Western Heritage Museum. Formerly Union Station, Durham Western Heritage Museum is a window into the history of Omaha and train travel. Built by Union Pacific Railroad from 1929 to 1931, the museum is the nation’s first restored Art Deco railway station housing permanent and temporary exhibits of more than 100 years of Omaha history, train cars and memorabilia. In its heyday, 64 trains and 10,000 passengers passed through the station daily. Today, you can tour the train cars, enjoy an ice cream treat at the old fashioned soda fountain and eavesdrop on the “conversations” of the train travelers (actually life-size bronze statues) in the train station.

12:00 p.m. Short walk to Old Market Area and

Lunch (on Your Own)

1:00 p.m. Browse and shop at the Old Market

3:00 p.m. Meet at bus and return to hotel



**NCRAAO
Golf Tournament**

Tee Time: 7:00 a.m. (Shotgun Start)
Monday, June 9, 2003
Elmwood Golf Course
(Directions will be sent with confirmation)

Pre-Registration Required
(Includes greens fees, lunch, cart & prizes) \$45.00

Please list other golfers you wish to be paired with in a foursome.

1. _____
 2. _____
 3. _____
- (otherwise, pairing will be done with like scorers)

Name: _____

Address: _____

Phone: (Home) _____ (Work) _____

Average 18 Hole Score: _____

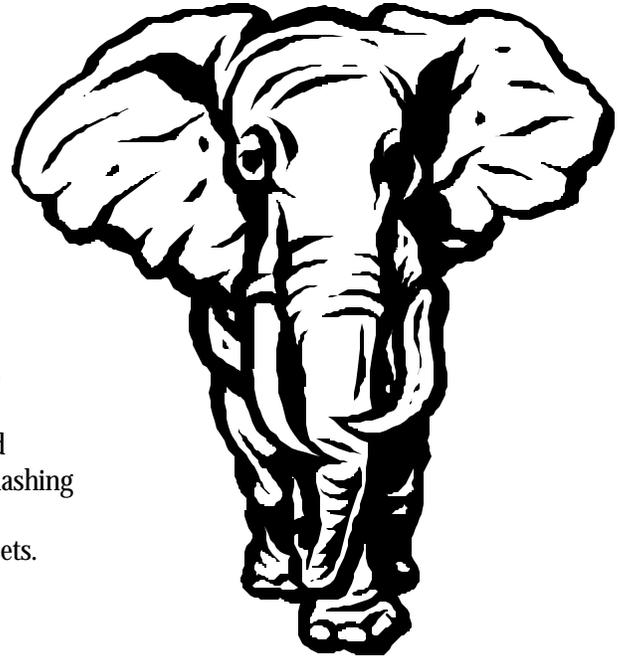
Return with payment by
May 23, 2003, to
Roger Morrissey
Douglas County Assessor
Civic Center
1819 Farnam Street
Omaha, NE 68183
(402) 444-7074

Confirmation will be sent.

Attention! Attention! Attention!

June 2nd

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



When: June 2, 2003
Where: Klemmer's Williamsburg Inn
10401 West Oklahoma Av
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 Equipment, Flashing Christmas tie, Video, Statue of a 30 Point Buck, Model of the State Capitol, Owl Lamp etc., etc... It's time to start cleaning out those closets. Call Eric Miller at 414-329-5343 if you have questions or would like to drop your item(s) off early.

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

2003 Calendar

WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

www.waao.org

President	Steve Miner	Cudahy	(414) 769-2207	miners@ci.cudahy.wi.us
President Elect	Michael Higgins	Kenosha	(262) 653-2805	mhiggins@co.kenosha.wi.us
Vice President	Mark Schlafer	LaCrosse	(608) 789-7525	schlaferm@cityoflacrosse.org
Secretary	Pam Hennessey	Madison	(608) 264-6895	phenness@dor.state.wi.us
Treasurer	Joan Spencer	Marshfield	(715) 384-3856	joan@ci.marshfield.wi.us
Past President	Nanette Giese	Wausau	(715) 261-6605	nsgiese@mail.ci.wausau.wi.us

June 2	Quarterly Membership Meeting	Klemmers, Greenfield
June 9-11	NCRAAO Conference	Omaha, Nebraska
July 14	Executive Board Meeting	Raintree Resort, WI Dells
	July 18- September AVOW Deadline	
September 9-12	Municipal Assessors Institute	Meade Inn, Wis Rapids
September 10	WAAO Business Meeting	
September 14-17	IAAO Conference	Nashville, TN
October 5-8	WI Towns Assoc Convention	KI Convention Center Green Bay
October 13	Executive Board Meeting	Raintree Resort, WI Dells
	October 17 - December AVOW Deadline	
December 1	Quarterly Membership Meeting	

MEMBERSHIP APPLICATION FORM

WAAO Membership Classifications

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

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

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

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

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

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

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

Check	Dues (Annual)
<input type="checkbox"/> New Member	<input type="checkbox"/> Membership Renewal
<input type="checkbox"/> WAAO \$25 Regular	<input type="checkbox"/> \$20 Associate <input type="checkbox"/> \$20 Student <input type="checkbox"/> \$15 Retired <input type="checkbox"/> \$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) 286-8447)	

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

PRSR STD U.S. POSTAGE PAID MILWAUKEE, WI #5654
