



Assessor's Voice of Wisconsin



June, 2004



From the President's Desk:

With the summer upon us, I am sure most of you are knee deep in Board of Review and property owner appeals like we are here in Kenosha. It seems the workload continues to get heavier with less resources or maybe I'm just getting older.

I have asked Mike Kurth to chair an Ad-Hoc Committee regarding billboard valuations. Mike and his committee will be creating language for WAAO to submit to the Department of Revenue for possible inclusion in the assessment manual. Thanks, Mike, for volunteering for this assignment. Mike will also be presenting a class on Billboard Valuation in September at the next League of Municipalities Conference in Fontana.

Thanks to our wonderful legislature, the Columbus Park Supreme Court decision is now a part of history. SB-512 is the latest attempt by the legislature to provide tax relief to special interest groups at the expense of other Wisconsin property owners. WAAO must continue to educate, lobby, make proposals and try to make a difference. It's not easy, but with your help and support WAAO can make a difference.

Bob Lorier and his SLF Committee continue to meet with the Department of Revenue to find common ground on issues. Topics of discussion range from the reorganization of the DOR, increasing professionalism in the assessment field and possible legislative changes. If you have any questions, concerns, or ideas for Bob let him know. Thanks, Bob, for all your efforts.

If you would like to become more involved in WAAO we could use your **help**. Our Public Relation Committee, chaired by Sue Plutschack, is looking for some additional members to assist them with their work. If you would like to join a group of hard working volunteers, please let us know. We would love to have your help on this or any other committee.

I encourage each of you to visit the WAAO Website (www.waao.org) to keep abreast of the many activities and new developments involving WAAO.



2004 Assessors Institute Golf Outing

*By: Luke Alger,
City of Oshkosh
Assessor's Office*

Tuesday - September 21, 2004
Place: Abbey Springs Golf
Course, Fontana
Time: 9:00 am to 10:00 am tee
times

Event: Nine-hole scramble
with special events

Power Carts: Included
Cost: \$27.00 per person.
Includes green fees, power cart
and hole prizes.

Lunch available on site.
RSVP to 920-236-5072 or e-mail
to lalger@ci.oshkosh.wi.us

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LaCrosse (608) 789-7525

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Oconto Falls (902) 846-4250

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**Special Thanks to:
John Doetze who proof reads for me.**

Tina

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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.



General WAAO Meeting Minutes

March 1, 2004

Raintree Resort, Wisconsin Dells, WI
 President Mike Higgins called the WAAO business meeting to order at 10:35 A.M.

SECRETARY/TREASURER REPORT

Secretary

The minutes from the 12/1/03 Quarterly Meeting were approved as printed in the AVOW.

Treasurer

The operating accounts have a balance of \$24,969.82 and the Education Fund has a balance of \$8,222.35, for a total of \$33,192.17. A separate account maintained for the IAAO Host Committee has a balance of \$2,364.44.

Membership Report

We had 600 members as of last Friday, and added three members today. Welcome to Mark Garlick, Jerry Kins, and Linda Gardiner.

The last course was IAAO USPAP Course 151 sponsored in West Allis in October 2003, with 16 people in attendance. Course revenues totaled \$3,200 with final expenses of \$3,267.85, for a cost of \$67.85.

For today's meeting we have 99 reservations and 100 reservations for tomorrow's golf course valuation program.

Correspondence & Other Communications

None

COMMITTEE REPORTS

Awards/Resolutions Committee

John Meyer said he left nomination forms at the registration table today if anyone would like to pick one up.

Ad Hoc IAAO 2006 Host Committee

Pete Weissenfluh attended a local host committee meeting in Boston recently and learned how their committee is moving ahead and planning for this year's conference. The 2006 host committee is working with a consultant and setting a budget.

Ad Hoc SLF Liaison Committee

Bob Lorier said the committee met with the Department of Revenue last Friday. They had a lengthy agenda and many questions were raised. There is no word yet on the SLF reorganization. Other topics discussed included the Columbus Park decision, some DNR changes, a committee being formed to look at the assessor certification and education program, seller-assisted financing and how it affects assessments, taxes, and equalization, and that DOR is looking at a residential cost manual update. The next meeting is scheduled for April 8.

Education & Training

Pete Krystowiak said the committee discussed several issues at their last meeting, including today's and tomorrow's classes. Thanks to Joyce Frey who was instrumental in putting both these courses together. The June course will be a three-tiered approach to trends in both the residential and commercial markets, potentially including a market strategist (trends on commercial property in terms of sales and where retail is going), a representative from MLS (how residential home prices have been going up and why), and a banker or financial person (current strategies in putting together mortgages and how the interest rates have fluctuated in the past and what they foresee for the near future). The June meeting will be held at Klemmer's restaurant in the Milwaukee area. In October we have traditionally held a class in the West Allis area. Mary Watson is currently surveying interest in the City of Milwaukee since they have typically driven the October sessions in the past, but if you have ideas please forward them to Pete or anyone on the committee. This would be for a 2-to-4 day timeframe.

Barb Zempel said the Indianhead assessors' association is sponsoring a class April 28 at Turtle Lake for six continuing education credits. The morning speaker is Tom Jadin, dealing with the taxpayer from hell and other coping strategies. The afternoon session is a repeat of the manufactured housing class that was originally given at the Institute last fall.

Membership Services

Nan Giese reminded everyone the luncheon today starts at 11:45, and the program will begin at 12:30 p.m.

Public Relations

Sue Plutschack reported this committee has developed a list of contacts. The list contains about 74 organizations and associations to which we will be sending information to increase their awareness regarding WAAO and the benefits it offers. The goal is to try to increase our membership and become more of an active organization with similar associations such as the appraisal and real estate associations. A cover letter will be sent to the WAAO officers within the next month for final approval of content.

The letters will then be mailed out in three groups throughout the upcoming year. The committee is also working on developing a list of legislators, which contains addresses, phone numbers, and e-mail addresses. The committee's next meeting is scheduled for March 31st.

Legislative Committee

Pete Weissenfluh reported the last legislative floor session starts tomorrow. The full legislature plans to conclude business March 11. WAAO is particularly concerned about AB 650, which expands the definition of ag use. We just found out this morning that this bill will be heard tomorrow. It has passed through the Assembly and tomorrow will be taken up by the Senate committee. Mel Raatz will be there to express our opposition to the bill and Mike Higgins will send our position paper to the appropriate committee members. The Columbus Park Housing decision has prompted several bills, a few which appear unconstitutional, and one that calls for 2-year moratorium for assessors to assess those that were exempt until the issue can be studied by the Legislative Council. Note: the WAAO Executive Board met after the general membership meeting and approved a motion to support the moratorium with the provision that WAAO be included in the discussions with the Legislative Council.

Property Tax Exemptions

Steve Miner said the committee met February 4th. The first item discussed was the Board of Tax Exemptions (BOTE). The committee's instructions from Mike Higgins were to determine what WAAO's stance should be on this and how to move the idea forward to the DOR, and DOR will then work with the SLF liaison committee on that. The committee also updated the exemption application (request form), including additional ways for the property owners to access information. On the question of charging a fee for the tax exemption requests, the committee felt it should be left up to the individual communities. The next meeting will concentrate on reviewing s. 70.11(4) language.

Rural Concerns

Mel Raatz reported the committee met in January and February. The trespass law, AB 449, is still in committee. The Chair of the Judiciary committee (Mark Gundrum) has signed on as sponsor. The committee decided to investigate WAAO hiring a lobbyist with the increase in property tax legislation. AB 650 with amendment 1, the expansion of ag forest land, was discussed; this amendment will require either an on-site inspection or use of GIS maps. A proposal was put together for ag and undeveloped land similar to the current MFL program. The committee also discussed the standardized maintenance contract, which is being worked on by Reed Johnson and currently being reviewed by the DOR legal staff and the Wisconsin Towns Association before it's presented to WAAO. The committee also discussed classes for the Towns Association conference.

Computer Assisted

Hugh Harper said this committee met earlier today to discuss the recent survey that was sent out to WAAO membership. They received 35 responses. Not everyone is using GIS software. Many counties do not have GIS products, so municipalities in those locations typically are not using GIS. Most do use digital photos. About half the respondents had experienced budget cutbacks. The committee also discussed the WAAO website.

Real Estate Standards

Kathy Romanak reported the committee met February 11 and reviewed the s. 70.46(4) recommendation that the Legislative Committee subsequently opposed. They are putting this on hold for next meeting. They also discussed other Board of Review training and procedures. Cover letters and forms from municipalities are being reviewed, and the committee will present suggested drafts to the Executive Board for approval. Please continue to send in your samples.

Personal Property Standards

Mary Hennen said this committee plans to meet in early summer.

Ad Hoc Commercial Sales

Al Land reported the commercial sales database contract has been reviewed by legal counsel and Mike Higgins, and it is now at Wire Data waiting for their review and signature. The 2002 and 2003 sales will be up about a month after the contract is signed. Al is stepping down as chair, and Michelle Cullen will take over.

Ad Hoc Committee on Property Tax Awareness

Kathee Isleb reported this committee is charged with establishing training (video or PowerPoint presentation) to educate taxpayers about the tax base as a whole and that the value of their property is the basis for a lot of other functions. They are trying to determine who their audience will be, which should probably include commercial as well as residential property owners. The committee is trying to get relevant data on how the burden is shifting. The goal is to have the project done by summer.

OLD BUSINESS

None

NEW BUSINESS

None

ANNOUNCEMENTS

The Executive Board will meet as soon as this meeting is done to consider the moratorium proposal related to the Columbus Park Housing ruling..

A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11:16 a.m.

Respectfully Submitted,
Pam Hennessey, Secretary



WAAO Legislative Committee Report

April 5, 2004

Assembly Bill 650

As amended, Assembly bill 650 would expand the amount of wooded lands on farms that qualify for preferential property tax treatment as “agricultural land.”

Recall that 2003 Wisconsin Act 33 provided that agricultural forest land is assessed at 50% of its market value. The definition of “agricultural forest land” under this law (the biennial budget bill) was ...land included on a parcel classified at least in part as agricultural land and land contiguous to another parcel of land classified at least in part as agricultural land, if the same person owns both parcels of land.

The substitute amendment expands the definition so that “agricultural land” also includes:

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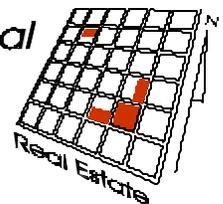
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54913

Lake Geneva
PO Box 451
Wisconsin,
53147

Hurley
PO Box 342
Wisconsin,
54534

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1. Forest land that is located on a parcel that contains land classified as agricultural land in the property tax assessment on January 1, 2004 and on January 1 of the year of the assessment.
2. Forest land that is located on a parcel at least 50% of which, by acreage, was converted to land that is classified as agricultural land in the property tax assessment on January 1, 2005, or thereafter.

This bill was signed into law Tuesday, April 14, 2004.

Senate Bill 512

This bill effectively overturns the Wisconsin Supreme Court's opinion in *Columbus Park Housing v. City of Kenosha*, 2003 WI 143. Both houses of the legislature passed an amended version of SB 512. The law will provide for assessments for 2002 and forward, leasing a part of any property that would otherwise be exempt from property taxes does not render the property taxable, regardless of whether the lessee would be exempt from property taxes if the lessee owned the property, if both of the following apply:

1. The leased property is residential housing.
2. The lessor uses all of the leasehold income for maintenance of the leased property or construction debt retirement of the leased property, or both.

WAAO opposed the amended version in that it swept into the exemption the residential property owned and used for "high-end" independent living centers. We asked the Governor to veto the amended version but it is likely that he will pass the bill before him.

Note: See accompanying article.

State Of Wisconsin

Jim Doyle, Governor

State Capitol Room 115 East, Madison, Wisconsin 53702 •
(608) 266-1212 • FAX (608) 267-8983 •

governor@wisconsin.gov

Thursday, April 8, 2004

Contact: Jessica Erickson, Governor's Office, 608-261-2156

Governor Doyle Signs Legislation to Preserve Affordable Housing for Elderly, Poor, and Disabled

Recent Supreme Court Decision Had Struck Property Tax Exemption that Enabled Nonprofit Housing Providers to Offer Lower Rents to Low-Income, At-Risk Residents

MONONA – At a bill signing ceremony at Monona Hills Apartments today, Governor Jim Doyle signed into law legislation that ensures that nonprofit organizations can continue to provide affordable housing for low-income, elderly, and handicapped individuals. **Senate Bill 512** reverses a recent Supreme Court decision that allows local governments to collect property taxes from nonprofits that rent to low-income tenants.

"If left unaddressed, this ruling would have made it almost impossible to convince nonprofits to maintain – much less build – critically needed housing," Governor Doyle said. "The decision also threatened to raise the cost of affordable housing, forcing some providers to leave the market. I am pleased to sign legislation today to ensure that nonprofits can continue to provide affordable housing for our neediest residents."

Last November, in a case involving Columbus Park Housing Corporation and the City of Kenosha, the Wisconsin Supreme Court ruled that nonprofit organizations renting to low-income individuals were not exempt from real property taxes.

For many years, this property tax exemption had been vital to ensuring affordable housing, allowing nonprofit housing owners to offer lower rents, better maintenance, and special services for at-risk residents, the Governor said. Many of these residents are often elderly, handicapped, mentally or physically challenged, victims of violence, or otherwise have special needs. Others are working families, many with young children.

SB 512, which is retroactive to January 1, 2002, prevents taxing units from collecting property taxes, restoring the law prior to the court's ruling. The bill also recognizes the real fiscal concerns of municipalities, counties, school districts, and other property taxing authorities. It instructs the Legislative Council staff to study the effect of the case on property tax exemptions for property that is leased, and to report to the Legislature on its findings by December 15. Governor Doyle thanked WHEDA Executive Director Antonio Riley and his staff, and the bill's many authors, including Senators Carol Roessler, Cathy Stepp, Julie Lassa, and Spencer Cogg, and Representatives Spencer Black and Tom Hebl.

March 19, 2004

Governor Jim Doyle
P.O. Box 7863
State Capitol, Room
115 East Madison, WI 53707-7863

Re: Requesting a Veto of SB 512, Relating to the Tax Exemption Applicable to Residential Housing Owned by Benevolent Associations

Dear Governor Doyle:

The Wisconsin Association of Assessing Officers urge you to veto the version of SB 512 that has reached your desk. We supported the original proposal that advanced from the Joint Committee on Exemptions, but we cannot support the amended version for several reasons. Please allow me to explain:

1. There was very limited public discussion allowed before the Joint Committee on Exemptions. The only testimony allowed besides the sponsor was Antonio Riley, Director of WHEDA. While he mentioned an amendment, it was not officially before or reviewed by that important committee. No other testimony was allowed.
2. The amendment inappropriately allows continued property tax exemptions for independent living centers that are able to pre-screen tenants for health and wealth and allow them to live in gated communities while being "subsidized" by remaining taxpayers, many of whom are elderly and struggle to pay property taxes. It is extremely ironic that these properties should be even considered together in a bill designed to prevent a potential negative impact on low-income property.
3. We are greatly disturbed that no public testimony will be allowed before an assembly vote.

The original bill, if passed without the amendment, would provide immediate protection for low-income housing providers. It would also allow a full, open and honest public discussion leading to legislative clarification on a very important issue.

Thank you for considering our comments.
Michael Higgins President,
Wisconsin Association of Assessing Officers

Cc: DOA Secretary Marc Marotta

Kirk Brown, Policy Director for Gov. Doyle;
Tim Casper, Policy Advisor to Gov. Doyle

Rural Concerns Committee

By: Mel Raatz

Rural Concerns has been very active concerning several issues. The trespass law is still in committee and we're trying to get it out of committee for a vote. One positive is that the Chairman of that committee has signed on as a co-sponsor.

AB 650, as amended, appears it will be passed before you read this article. I was present at the hearing on March 2nd in Madison. WAAO was the only one testifying against the bill. One positive that came out of this is it sounds like our legislators are willing to take a look at an alternate proposal.

Rural Concerns has put together a proposal for valuing vacant land including Ag, undeveloped and woods. It is similar to the Managed Forest Law requiring a sign-up and conservation practices to qualify. Our proposal includes all vacant land parcels over 10 acres irrelevant of ownership. It has been passed on to WAAO's Legislative Committee. We're hoping to get as much input into this as possible. It would be a major change and accomplishment if this would become reality someday. It will be a long process.

Rural Concerns also suggested to the WAAO Executive Board to look into the feasibility of hiring a lobbyist. With the quantity of legislation being passed annually that affects our jobs it might be time to become proactive. Other organizations have hired lobbyists to make their position known. Maybe it's time for us.

Reed Johnson (DOR) is working on a standardized maintenance contract. It is presently being reviewed by legal. Once it comes out of the legal department, WAAO and the Wisconsin Towns Association will have the opportunity to review it. Hopefully we'll have something available by September of this year.

If you have any input on the above topics or anything new you'd like us to look into, please contact me or any of the committee members. ■

Public Relations

The Public Relations Committee is looking for additional committee members. This committee generally meets the Wednesday before the quarterly Executive Board Meetings. If you are interested in becoming a member of the Public Relations Committee please contact Sue Plutschack (262-691-0820) or Mike Higgins (262-653-2805).

New Members

Clouse, Lee A
Appraiser
City of Green Bay
P O Box 746
Green Bay WI 54305-0746
(920) 448-3065
(920) 448-3140
leecl@ci.green-bay.wi.us

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4408 Pine Grove Rd
Denmark WI 54208
(920) 863-2913

**Bridging the Past,
Building the Future**
Aug 29 – Sept 1



Registration is now available
online at www.iaao.org

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- Discounted price
- Opportunity to buy Red Sox Tickets

Assessor's Reminder-

Kathy Romanak-Real Estate Standards Chair

The committee is also working on a Commercial/ Operating statement covering 3 years for a example for the manual. Definitions/terms of sq ft, triple net, gross, net leases to be added to the glossary. Our new assignment looking into Section 7 Line 44 Seller Financing on the Wisc. Real Estate Transfer Return.

The committee will be investigating and looking into this issue on how seller financing is being reported.

All cities, municipalities, villages, townships to have a ordinance relating to the Confidentiality of Income and Expense Information in pursuant to Sec. 70.47 7) (af), Wis. Stats. We have attached a sample ordinances here.

Sample
State of Wisconsin

Village of Macy

Macy County

Ordinance No. _____

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION
ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR
IN PROPERTY ASSESSMENT MATTERS IN THE VILLAGE OF MACY

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats., and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court.

NOW, THEREFORE, the Village Board of the Village of Macy, Macy County, Wisconsin, DO ORDAIN AS FOLLOWS:

SECTION 1: whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

SECTION 2: SEVERABILITY.

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE.

This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Dated this _____ day of _____ 1999.

VILLAGE OF MACY

ATTEST:

Village President

Village Clerk

This sample ordinance was prepared by John P. Macy, Arenz, Molter. Macy & Riffle, S.C., 720 N. East Avenue, Waukesha, WI 53186, (4124) 548-1340 and is published with permission. The ordinance is based in part on an ordinance drafted by Gregg Hagopian, Assistant City attorney for the City of Milwaukee.

* As published in the Municipality, September 1999



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:

John Meyer, Milwaukee
(414) 286-3157
jmeyer@milwaukee.gov

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

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.



2004 WAAO AWARDS NOMINATION FORM



I am nominating - Name, Address, Phone Number

For

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

March AVOW Article Describes Eligibility Criteria

Reason For Making This Nomination

Person Submitting Nomination

Phone Number

Attached Supporting Documentation

Submit By July 1st To:

John Meyer, WAAO Awards Committee Chair
 200 E Wells St
 Milwaukee, WI 53202

Or To Any Committee Member:

- Bob Lorier, Brookfield
- Joan Spencer, Marshfield
- Nan Giese, Wausau
- Kathleen Isleb, Wauwatosa
- Peter Weissenfluh, Milwaukee
- Andy Berkhout, Manitowoc
- Gregg Hagopian, Milwaukee

IAAO Report

By Mary Reavey

We all face challenges – new ones and old ones.

Change is certain. Our employers continue to ask us to do more and more with less. We are required to make tough choices finding ways to work efficiently, still providing the service level we desire. At least this is the message I have been hearing for the last 5 budget years.

The organization we look to for guidance, support, and professionalism, the IAAO, is no different. They, too, are looking for ways to improve service and reduce costs. In 2003 the executive board took a drastic measure by approving a severe downsizing. As with any change this has not gone without its share of pain. The good news is, however, that as a result of that ordeal we are leaner and stronger than we were before. I am optimistic about the future.

Our conference in Nashville was a huge success. It was a financial and intellectual win-win for both assessors and the IAAO. If you did not have the opportunity to get there please consider looking ahead to Boston (August 29-31), 2004. Boston is a wonderful city boasting endless opportunities for activities. It is almost as wonderful as Milwaukee (don't forget us for 2006).

In addition to last years' successful conference, new opportunities have surfaced that will force the "I" (international) into the IAAO picture. We have been asked by other countries to help them in the establishment of "ad-valorem" tax systems. These countries have also asked IAAO to consider creating a membership category that can serve them based on the technology available today. The newly created "Membership Services Committee", which is also responsible for the IAAO Representatives, has been looking into this for the Executive Board. The framework of that type of membership is on the drawing board.

The IAAO successfully launched the "Subscription Series". This is the first new publication I can remember since I became a member. In addition, the replacement of the "Opportunities" with the "Fair and Equitable" and the retooling of the "Assessment Journal" were refreshing changes. These changes have helped us to grow and become more professional than before.

Yes, another year is under our belts. All in all, we are not quite the same as we were a year ago. I hope you agree that the future does look brighter for IAAO. We cannot stop here or let complacency set in. We, as IAAO Representatives, need to continue to reach out to our members. We need to encourage current members to use our resources and products and we need to encourage more and more assessors to join IAAO. The potential of IAAO is great. I look forward to another year working for IAAO in this capacity. Let me know if I can be of any assistance to you along the way.

NCRAAO 2004-June 13-16, Kansas City MO

(Provided by Steve Miner)

We recently got additional information about the 2004 conference to be held at Harrah's Convention Center (http://www.harrahs.com/our_casinos/nkc/index.html). The room cost will be \$89.00. **Here is the update I received from President Cathy Rinehart on the Conference (June 13-16, 2004, Harrah's, Kansas City)...**

Monday: golf, Excelsior springs Golf course, \$65.00 includes lunch, golf, and cart.

Speakers: Jewette Farley, Keynote speaker
Lisa Hobart, PPS Auditing
Gary McCabe, Cellular Towers

George Donatallo GPS Property Review

Karen Underhill PhD. GIS to be announced

Ralph DeFibo Professional designation

Spouses tour: either Jessie James farm, bank, Liberty shopping and tour, and or maybe Truman Library.

Monday: golf and evening oral and silent auction, president's reception

Tuesday: Breakfast provided, lunch provided, dinner BBQ and Band (off site)

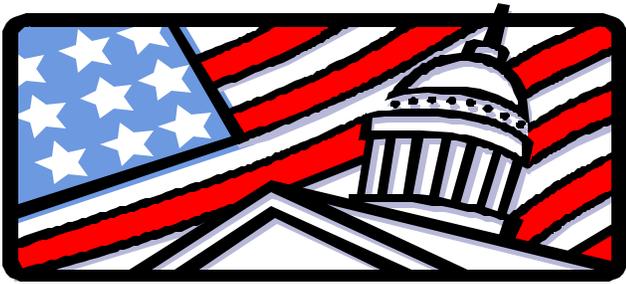
Wednesday: Breakfast provided, lunch on own, dinner banquet provided (entertainment not known yet)

Cost \$200 if before? \$215 if after?

Rooms may be confirmed by calling 1-800-427-7247 conformation number S6NCRAA

The Holiday Inn Northeast (1-816-455-1060) is just down the road. They have a shuttle that will take anyone to Harrah's. The cost is \$89.00 per night.

If you would like additional information, please contact Jim Siebers (262) 242-9655, Bob Lorier (262) 796-6649 or Steve Miner at (414) 769-2207.



A Note From Appleton

By: Dawn Washatka

1.) The referendum on the ballot April 6th to appoint the assessor PASSED, 8,363 to 5908. For those of you not familiar with Appleton our assessor position has been elected and referendums have failed in the past.

2.) On the same ballot, we elected a new assessor, DeAnn Brosman. She was my assistant from 1992 -1998 and has maintained her residency in Appleton.

The assessor position will become appointed in 2008 after the 4 yr term expires.

June Meeting Preview

By: Paul Koller

The Real Estate Market - Trends and Forecasts

Mark your calendar and make plans to attend a special educational offering to be held at the WAAO Quarterly Meeting, Monday, June 7th, 2004 at Klemmers Banquet Center in Greenfield. This will be a panel presentation featuring professionals in the residential, commercial and mortgage banking sectors of the real estate industry. Mike Odden & Sue Evans of US Bank Home Mortgage, will provide an overview of the mortgage banking industry highlighting trends with rates, types of mortgages, relationships with appraisers, property flipping and fraud. Peter Shuttleworth of Metro Milwaukee MLS will update us on recent trends in residential sales activity, current inventories, marketing times, as well as average list prices and sale prices for various market areas. Finally, Roger Siegel of the Polachek Company will familiarize us with trends in the in commercial/industrial real estate market, highlighting current vacancy and rental rates, developments impacting the market and what's hot and what's not.

Don't miss out on this invaluable presentation where information that is essential to our profession will be provided.

2004 Calendar

June 7	Quarterly Membership Meeting	Klemmers, Greenfield
June 13-16	NCRAAO Conference	Kansas City, Missouri
July 12	Executive Board Meeting July 16 - September AVOW Deadline	Raintree Resort, WI Dells
September 21-24	Municipal Assessors Institute	The Abbey, Fontana
September 22	WAAO Business Meeting	
Aug 29-September 1	IAAO Conference	Boston, MA
October	WI Towns Assoc Convention	KI Convention Center, Green Bay
October 11	Executive Board Meeting October 15 - Dec AVOW Deadline	Raintree Resort, WI Dells
December 6	Quarterly Membership Meeting	

WAAO Quarterly Meeting

DATE: Monday, June 7, 2004

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

TIME: 10:30 A.M. Business Meeting
11:45 A.M. Luncheon – Family Style Beef Pot Roast and Baked Chicken
12:30 P.M. Program

The Membership Services Committee will not be holding a raffle at this Quarterly Meeting.

PRICE: \$25.00 per person (Members)
\$75.00 per person (Non-Members)
Both Prices include Lunch

PROGRAM: **“The Real Estate Market – Trends & Forecasts”**

INSTRUCTORS: Mike Odden – Branch Manager, US Bank Home Mortgage
Sue Evans – Underwriter, US Bank Home Mortgage
Peter Shuttleworth – Executive VP with Milwaukee Metro MLS
Roger Siegel – Executive VP, Polacheck Company

CREDITS: 3 Hours Appraisal Instruction

WAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAO

If you plan on attending this meeting, please make a reservation by Tuesday, June 1, 2004. Per our contract, we are required to guarantee the number of guests 5 working days in advance with any meal function. Therefore, be sure to reserve your spot at the luncheon by making your reservation today.

Mail, Telephone, Fax or E-mail to:

Joan Spencer

Treasurer, W.A.A.O.

P.O. Box 727

Marshfield, WI 54449-0727

Telephone (715) 384-3856

Fax (715) 384-7831

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

Name: _____

Number in Party: _____

MEMBERSHIP APPLICATION FORM

WAAO Membership Classifications

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

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

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

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

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

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

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

Check	Dues (Annual - August 1 through July 31)				
_____	New Member	_____	Membership Renewal		
_____	WAAO \$25 Regular	\$20 Associate	\$20 Student	\$15 Retired Regular Member	\$50 Subscribing
_____	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

