



June, 2005



From the President's Desk:

By: Mark Schlafer

Presidential message for June 2005

"And what is so rare as a day in June? Then, if ever, come perfect days"..... Just two lines from a required memorization from 7th grade (the other 78 lines have faded). Yes, summer days are typically symbolic for our profession for the calm after the storm. With the tremendous pressure for meeting deadlines and defending our assessments in the final 3 months of our year, summer certainly is a welcome respite. Be sure to take the vacation you earned!

Your Executive Board and Committees have been busy over this last quarter. The Columbus Park Study Group has been successful in presenting the Assessor's perspective. Hopefully, the final product will better represent a balanced and equitable law. Our lobbyist, Jolene Plautz, continues to monitor the progress on the trespass and 74.37 bills. Besides these assigned issues, Jolene has been very helpful in keeping us abreast of any new legislation that has come up. The Spring Thaw was again a great success. Good work to all involved!

I have assembled a balanced group to serve on the Certification Review Committee. This committee's charge will be to proactively review and analyze current requirements for State certification, and to work with the DOR on any new proposals in this area in the next year.

Your Executive Board has voted to pay the AVOW editor \$250 per issue. Steve Miner has agreed to be the temporary Editor for the time being. Please contact me and/or Steve if you have any questions or interest in this position.

Reminders: NCRAAO conference – June 6-9, 2005 – Moline, Ill
WAAO conference – Aug 30 – Sept 2, 2005 – La Crosse
IAAO conference – Sept 18-21, 2005 – Anchorage, AL

Don't forget to plan for IAAO 2006 in Milwaukee!

Hope to see you at one of these great opportunities, and have a nice summer.

Mark

Committee Volunteers and AVOW Editor needed!

We are seeking an editor for the AVOW at this time.

We are also in need of a few committee chairs and committee members.

The Ad Hoc Property Tax Awareness Committee is in need of a new chairperson and one or two new members.

Our Public Relations Committee, still needs a chairperson as well as a new member.

Please call or e-mail Mark Schlafer if you are interested.

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Mike Higgins Kenosha	Past-President (262) 653-2805

**Special Thanks to:
Mary Reavey and the committee who are working
so hard to put Wisconsin on the map and make the
IAAO 2006 conference a success.**

What's Inside.....

2004-05 Board of Directors

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Mary Reavey Milwaukee	(414) 286-3101
Mark Schlafer La Crosse	(608) 789-7525

NCRAAO Representatives

Robert Lorier Brookfield	(262) 796-6649
Wesley Little Beloit	(608) 364-6670
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AVOW Newsletter

Steve Miner Cudahy	Temporary Editor (414) 769-2207 miners@ci.cudahy.wi.us
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The Assessor's Voice of Wisconsin is published quarterly by the Wisconsin Association of Assessing Officers, a non-profit Wisconsin association. AVOW serves the information needs of Wisconsin assessors on issues of legislation, education, professional announcements and technical procedures. No part of the newsletter should be construed as an endorsement by the WAAO unless so specified. The AVOW is available with membership to the WAAO. A membership form is available on the last page of this newsletter.

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 7, 2005

Kalahari Resort, Wisconsin Dells, WI

President Mark Schlafer called the WAAO business meeting to order at 10:35 a.m.

SECRETARY/TREASURER REPORT**Secretary**

The minutes from the 12/6/04 Quarterly Meeting were approved as published in the AVOW.

Treasurer

The operating accounts have a balance of \$29,606.57 and the Education Fund has a balance of \$9,041.48, for a total of \$38,648.05. A separate account for the IAAO Host Committee has a balance of \$707.07.

We had 114 paid receipts for the December 6, 2004 quarterly meeting, which totaled revenues of \$2,875. Expenses totaled \$2,840.84, for a difference of \$35.16.

Membership Report

We have 589 members, with a few new members signed up today. The membership list was e-mailed this year instead of hard copy distribution. Those without e-mail addresses did have paper copies sent to them. Otherwise we will be attempting to distribute information electronically. New members signed up today are Rick Jandl, Associated Appraisal and Richard Riniker.

Correspondence & Other Communications

- 1) Mickey Lehman, SLF Division Administrator, and Dan Davis, Director of Property Tax, both from the DOR (Department of Revenue) said a few words and introduced themselves. They look forward to working with the assessors of the state. Mel asked if DOR was considering changes to the ag use formula and Mickey responded that they are currently looking at that. Rocco asked Dan what goals he has established for himself as Director of the Property Tax Bureau. Dan talked about familiarizing himself, and he has been very involved in the IPAS project (Integrated Property Assessment System), and working with the sections within his Bureau to work as a cohesive unit. Mickey added that we are working with the Local Government Services Bureau on assessor certification issues. He also asked that the assessors check with their municipalities to

make sure they have a currently certified Board of Review member on this year's Board.

- 2) Presidential citations were awarded by Mark Schlafer:
 - to recognize Mike Higgins who served as president this past year and for all the work he's done on behalf of WAAO;
 - to recognize Paul Klauck, Sharon McCabe, and Marie Ellis, who have served as directors whose terms expired this past year;
 - to recognize Tina Bizub as AVOW editor from 1999 through 2004 for all her service;
 - to recognize Joyce Frey for her distinguished service as a member of the Education and Training committee on behalf of our organization.

COMMITTEE REPORTS**Awards/Resolutions Committee**

Nan Giese reported that there are nomination forms at the back of the room which should be picked up and completed and in Mike Higgins' hands by July 1st.

Ad Hoc SLF Liaison Committee

Kathee Isleb reported that the increase in the manufacturing payment by municipalities was not in the Governor's budget. The IPAS project will have RFPs (requests for proposal) issued in April. The Newark decision, regarding paper mills, could have a tremendous impact on other businesses as well. The Tax Appeals Commission equated preventing to eliminating pollution. The minutes will be posted shortly on the WAAO website. Kathee thanked Mickey Lehman for his interest in getting involved with our organization.

IAAO Representative Report

Mary Reavey reported on the IAAO headquarters move to Kansas City, MO in June. The conference in Alaska is coming up this September. Mary has IAAO membership applications in the back of the room. The Alaska conference this Fall will include a golf tournament on Sunday; the opening welcome reception at a museum in Anchorage; Monday courses begin and in the evening there will be a cultural evening downtown in the town square with food, arts and crafts, and music; on Tuesday evening the event will be open to participants over 21 years of age; Wednesday a dance and banquet. Mary has been part of the conference host committee to prepare her for the 2006 conference in Milwaukee.

Ad Hoc IAAO Endorsement Committee

Mary Reavey reported the committee has decided to endorse Josephine Limb for VP; and to recommend James Tedora for one of the regional directors. Moved and seconded to accept these endorsements.

Ad Hoc IAAO 2006 Host Committee

Mary Reavey said the budget has been set and the website has been developed by Steve Miner, which is accessible by everyone. Steve has done an excellent job. Tina obtained clocks and added the IAAO logo, which are available for purchase (\$25). They are currently selecting the conference bags. The slogan for the 2006 Milwaukee conference has been selected: "International concepts, hometown applications." There will be one-day registrations available. There will be a golf outing at Washington County golf course; the opening reception at Pier Wisconsin (which is not constructed yet, so alternates are in line). The member appreciation night will be Monday night at the Public Museum with a dance band and food and other entertainment with an international theme. They need key volunteers to act as IAAO employees: registration, seminars, and in the exhibit hall. These volunteers will receive attendance and air fare at the Alaska conference, as well as the Milwaukee conference.

Ad Hoc NCRAAO 2008 Host Committee

Steve Miner reported that we are still on schedule to convene at the Fox Hills Resort in Mishicot. Steve is waiting until the 2006 conference before scheduling additional meetings in earnest. This year's conference will be in Moline, IL and promises to be a good conference.

Education & Training

Pete Krystowiak reported 2 new members: Jim Young and Bill Briggs. For this afternoon, the Real Property Listers Association will be putting on a class, with DOR presenting information on what's happening on their projects. Pete asked that you make sure we know your current e-mail address and that you check the website for additional class information. The committee is looking for ideas for an October education session, please let Pete know what kind of attendance interest there might be. The committee is also looking at the use of the scholarship fund, a mentoring program, and possible assessor certification changes.

Membership Services

Nan Giese announced that lunch will be at 11:30 in Suite G today. For this afternoon, they will be asking that cell phones be put on silent, and anyone whose phone rings will be charged \$1 (to be deposited in the education fund).

Public Relations

Mel reported we are looking for a committee chair, as well as additional members.

AVOW

We do need an editor, and if you are at all interested in being editor or even helping, please contact Mark. Thanks to Steve Miner for putting together the last issue and publishing it on the WAAO website.

Legislative Committee

Pete Weissenfluh commented that WAAO has spent much time in front of Mickey Lehman's former legislative committees and he always asked very good questions. Jolene Plautz, our lobbyist, met with several WAAO members and visited 4 legislators' offices and was able to get sponsors for our trespassing bill. Jolene told the sponsors we would secure additional co-sponsors and to date we have 5 senators and 4 representatives. Last session our bill did not go anywhere but with Jolene's help it should progress better this session. The committee is also working on a fix to s. 74.37, Wis. Stats. The committee has put together a spreadsheet of known s. 74.37 claims of excessive assessment, which currently total over \$5 million. This is really usurping the Board of Review function and power and is requiring exceptional amounts of time preparing for the claims. The cost to the municipalities is tremendous. The legislative committee is meeting soon with Jolene and then additional legislators seeking support for the s. 74.37 amendment. The committee is also monitoring other pertinent bills which have been introduced and are preparing recommendations for the board. AB 163 exempts property owned by a disabled veteran. AB 88 exempts property (not exceeding 30 acres) owned by The American Legion or the VFW.

Property Tax Exemptions

Mary Reavey reported the committee has met a couple times to talk about the testimony to give before the Legislative Council's study committee on residential housing exemptions. Kathee did an excellent job. They wanted to hear our information about the BOTE proposal (Board on Tax Exemptions), but they are not pursuing that at this time. The legislature wants exemptions and payments to be made (133/1 on Wis.gov/legislature/service agencies). The exemption categories under s. 70.11(4) are split apart and will be separated. Sub (4c) will be 1-8 which talk about residential, and 4(c)9 is the section of concern to us (i.e., other than what is covered by 1-8) and that is where the legislature feels the luxury, high-end senior housing would fall. Requirements would be a report to the assessor every year with an appraisal requirement (the appraisal require-

ment may not make the final draft). Some percent of the county equalized value of residential property would be the gauge for senior housing, and if the senior housing is above that level it would be taxable, and if below they would make a payment in lieu of taxes. There is a new carve-out for rents put toward maintenance or debt retirement. Low income housing would be defined as IRS rule 9632 section 3. This was a compromise; we had wanted to use the Homestead credit program. The Legislative Council committee will have one more meeting to finalize their draft legislation and then we will need to decide if WAAO will support the legislation or not.

Rural Concerns

Mel Raatz said the committee has not met recently. Hugh Harper and Mel were invited to participate in the soil and water conservation society conference ("Making use value work for farms, forest, wetlands and your community"). Nothing was resolved but it is not only us assessors that feel the current use value system is not working as originally intended, so there may be opportunity to make changes. The Wisconsin Wetlands association asked Mel how we are valuing designated wetlands. Mel took an informal poll of how the assessors in the audience handle them.

Real Estate Standards

Kathy Romanak reported the sample commercial/apartment operating statement and cover letter were approved by the executive board in January and have been sent to DOR for inclusion in the 2006 WPAM.

Ad Hoc Committee on Property Tax Awareness

No report but Mark is looking for a chair.

Ad Hoc Commercial Sales

Pete Krystowiak reported the committee met with the Farm Appraisers about the possibility of piggybacking on their sales system. There are a lot of barriers to doing that, so we are now waiting to see what DOR is planning to do.

Ad Hoc Communications/Technology

Steve Miner reported that Barry Feig has taken on the responsibility of issuing passwords for the members-only area, so contact him if you need one. Steve has taken on the responsibility temporarily of AVOW editor. Mark thanked Steve for all his extra efforts.

Ad Hoc Committee on Certifications Review

Mark has some volunteers for this committee, which will be discussed at the Planning and Management meeting.

OLDBUSINESS

We are looking for an AVOW editor, but with the use of electronic media this position might require less time. Could the board look at some compensation for this position? Planning and management will look at that question.

NEWBUSINESS

Steve presented a plaque to Mark in appreciation for the work he's going to do for the rest of the year! Mike Couillard announced that Jerry Coplein is seriously ill. A statewide issue is the satellite TV reporting on the personal property reports; they are NOT to be listed as exempt computers.

ANNOUNCEMENTS

The Xerox case decision went our way. Milwaukee, La Crosse and the state were involved in the case. They disagreed that copiers should be exempt and Xerox claimed they were computers now, but the decision was that they are fully taxable, whether they are digital or not. Watch for these on the personal property reports. La Crosse is fighting Gunderson Lutheran Medical on a similar topic, but cautioned awareness on the reports.

Mary Reavey announced they have 4 vacancies in the City of Milwaukee (3 appraisers and 1 as real property tax lister).

A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11:58 a.m.

Respectfully Submitted,
Pam Hennessey, Secretary

If you are looking for a great on-line glossary of Real Estate terms, check out the following link found by

Jim Siebers:

<http://www.nhicz.com/?page=glossary&index=A>

Legislative Information from Pete Weissenfluh - received from Terese Berceau

Dear Officers of the Wisconsin Association of Assessing Officers,

I am writing you to send you a copy of my latest bill that requires pass-through entities, e.g., LLCs, LLPs, corporations, etc., to register an instrument of conveyance with the local register of deeds, and fill out a real estate transfer return.

This should close the loophole under which these entities shield transfers of real property from local assessors, and avoid increased assessments and the correspondingly higher property taxes.

It also addresses the problem of bundled sales of multiple parcels of property. The bill requires that the county and municipality of each parcel of real property is listed in the return, and that the value of each parcel is given.

It also creates a penalty for pass-through entities for failure to register a conveyance.

Please look the bill over, and feel free to comment. I have attached it as a pdf file. I would greatly appreciate the support of your organization for this current bill (as you gave for a similar bill of mine last session) My bill from last session also required such entities to also pay a real estate transfer fee. The current bill does not include that requirement, but a later bill of mine will address that issue separately.

Sincerely,

Terese Berceau
State Representative
76th District

2005 - 2006 LEGISLATURE LRB-2628/2

JK:cjs:rs

2005 ASSEMBLY BILL

**1 AN ACT to renumber and amend 77.21 (1) and 77.22 (1); and to create 77.21
2 (1) (b), 77.22 (1) (c), 77.25 (1m) and 77.26 (9) of the statutes; relating to:
3 conveying real property for real estate transfer fee purposes and providing a
4 penalty.**

Analysis by the Legislative Reference Bureau

Under current law, a person who conveys real property to another must pay a real estate transfer fee at the rate of 30 cents for each \$100 of the property's value. The person pays the fee to the register of deeds for the county in which the property is located and files a return with the register of deeds which indicates, in part, the value of the ownership interest transferred by the conveyance. Under current law, a conveyance that occurs pursuant to a merger of corporations is exempt from the real estate transfer fee. For purposes of imposing the real estate transfer fee, a "conveyance" includes deeds and other instruments used to pass an ownership interest in real property.

Under this bill, for the purpose of submitting a real estate transfer fee return, a "conveyance" also includes a change of 50 percent or more in the ownership interest, not including a merger, of a general partnership, limited liability partnership, limited partnership, limited liability company, corporation, tax-option corporation, nonprofit or nonstock corporation, or other association, if any such entity has assets consisting of real estate. However, a conveyance as described in this paragraph is exempt from the imposition of the real estate transfer fee.

2005 - 2006 Legislature - 2 - LRB-2628/2

JK:cjs:rs

ASSEMBLY BILL

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 SECTION 1. 77.21 (1) of the statutes is renumbered 77.21 (1) (intro.) and

2 amended to read:

3 77.21 (1) (intro.) "Conveyance" includes deeds all of the following:

4 (a) Deeds and other instruments for the passage of ownership interests in real
5 estate, including contracts and assignments of a vendee's interest therein, including
6 instruments that are evidence of a sale of time-share property, as defined in s. 707.02
7 (32), and including leases for at least 99 years but excluding leases for less than 99
8 years, easements and wills.

9 SECTION 2. 77.21 (1) (b) of the statutes is created to read:

10 77.21 (1) (b) A change of 50 percent or more within any 12-month period in the
11 ownership interest, not including a merger, of a general partnership, limited liability
12 partnership, limited partnership, limited liability company, corporation, tax-option
13 corporation, nonprofit or nonstock corporation, or other association, if any such
14 entity has assets consisting of real estate.

15 SECTION 3. 77.22 (1) of the statutes is renumbered 77.22 (1) (a) and amended

16 to read:

17 77.22 (1) (a) There is imposed on the grantor of real estate a real estate transfer
18 fee at the rate of 30 cents for each \$100 of value or fraction thereof on every
19 conveyance not exempted or excluded under this subchapter. In regard to land
20 contracts the value is the total principal amount that the buyer agrees to pay the

LRB-2628/2

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ASSEMBLY BILL SECTION 3

seller for the real estate. This fee All conveyances shall be recorded with the register as provided under this subsection.

(b) For a conveyance, as defined in s. 77.21 (1) (a), the fee imposed under par.
(a) shall be collected by the register at the time the instrument of conveyance is

submitted for recording. Except as provided in s. 77.255, at the time of submission the grantee or his or her duly authorized agent or other person acquiring an ownership interest under the instrument, or the clerk of court in the case of a foreclosure under s. 846.16 (1), shall execute a return, signed by both grantor and grantee, on the form prescribed under sub. (2). The register shall enter the fee paid on the face of the deed or other instrument of conveyance before recording, and, except as provided in s. 77.255, submission of a completed real estate transfer return and collection by the register of the fee shall be prerequisites to acceptance of the conveyance for recording. The register shall have no duty to determine either the correct value of the real estate transferred or the validity of any exemption or exclusion claimed. If the transfer is not subject to a fee as provided in this subchapter, the reason for exemption shall be stated on the face of the conveyance to be recorded by reference to the proper subsection under s. 77.25.

SECTION 4. 77.22 (1) (c) of the statutes is created to read:

77.22 (1) (c) For a conveyance, as defined in s. 77.21 (1) (b), the instrument of conveyance shall be submitted to the register for recording. At the time of submission, the grantee or his or her duly authorized agent or other person acquiring an ownership interest under the instrument shall execute a return, signed by both grantor and grantee, on the form prescribed under sub. (2). Submission of a completed real estate transfer return shall be a prerequisite to acceptance of the conveyance for recording. A return submitted under this paragraph shall identify

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JK:cjs:rs

ASSEMBLY BILL SECTION 4

1 the county and municipality in which each parcel of real property that is the subject
2 of the conveyance is located and shall state separately the value of each such parcel.

3 SECTION 5. 77.25 (1m) of the statutes is created to read:

4 77.25 (1m) As defined under s. 77.21 (1) (b).

5 SECTION 6. 77.26 (9) of the statutes is created to read:

6 77.26 (9) Any person who fails to record a conveyance under s. 77.22 (1) (c)
7 within 90 days from the date of the transition that brings the total change of
8 ownership interest to at least 50 percent may, for each offense, be fined an amount
9 equal to 10 percent of the value of the conveyance, but not less than \$1,000 nor more
10 than \$10,000, or imprisoned in the county jail not more than one year, or both.

11 SECTION 7. Initial applicability.

12 (1) This act first applies to a conveyance of real property occurring on the
13 effective date of this subsection.

14 (END)

Report for Real Estate Standards Committee

The committee met on April 12th. The committee is working on a few issues.

1.- Collecting information regarding communities' procedures regarding allowed time limits at BOR for presenting testimony and any other BOR problems. We are drafting a form for these issues to be mass e-mail by Joan Spencer to WAAO Members.

2.-A manual revision for assessment of subsidized housing relative to the Mineral Point Court of Appeals Case.

3. Review Standards on Reassessments.

4. Review/establish standards for staffing an Assessment Office.

5. Looking into working with County Property Listers more closely on line procedures. This was a very productive meeting.

"We had a Meeting with the Minds"

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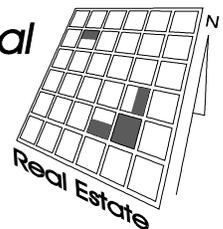
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Real Estate Standards Committee needs your help

The Real Estate Standards Committee would like your cooperation in collecting information regarding Board of Review testimony and training.

1. Does your Board of Review set time limits for testimony? (circle one) Yes No

If yes indicate how much time is allowed for each property type

Residential _____

Commercial _____

Agricultural _____

Personal Prop _____

2. Is the time limit being enforced and how?

3. What time limit would you like to see for testimonies?

Residential _____

Commercial _____

Agricultural _____

Personal Prop _____

4. Do you provide potential objectors with information on what evidence they should provide during their hearing? (circle one) Yes No

5. Do you check if members have attended BOR training within 2 years prior to the first meeting? (circle one) Yes No

6. How many members of the Board have attended training within the past 2 years? _____

7. Are there issues you would like to have included in the BOR training? (circle one) Yes No If yes, please explain.

8. Do you have any BOR issues or problems you would like to see WAAO address?

Thanks for your assistance.

Kathy Romanak Chair of WAAO Real Estate Standards

Fax # 262-534-3003

E-mail: romanak@tds.net

Mark your calendar!

What: NCRAAO Annual Conference

When: June 6-8, 2005

Where: The Mark of the Quad Cities Convention Center

Conference Hotel:

Radisson on John Deere Commons (*adjacent to The Mark of the Quad Cities*)

1415 River Drive

Moline, Illinois

(309) 764-1000

www.radisson.com/molineil

Rates: \$81/night-standard room; \$96/night 1-BR suite

Over-flow Hotel:

Four Points Hotel by Sheraton (*approx. 10 minutes from The Mark of the Quad Cities*)

226 17th Street

Rock Island, IL 61201

(309) 794-1212

www.kinseth.com

Rates: \$84/night-standard room

Site Information The Quad Cities is the largest metropolitan area on the upper Mississippi River between Minneapolis and St. Louis. With a population of more than 400,000, the Quad Cities rests on the banks of the Mississippi and is made up of the riverfront cities of Davenport and Bettendorf in Iowa, and Moline/East Moline and Rock Island in Illinois. The area offers gaming and non-gaming riverboats, shopping, historical attractions, museums and galleries, family attractions, such as the Niabi Zoo, an IMAX theater, and Wacky Waters Adventure Park. The Quad Cities is also known as "John Deere Country". Visitors can tour the historic Deere family mansion, the corporate headquarters, John Deere Pavilion agricultural exhibit and the John Deere Collector's Center. For more details visit www.visitquadcities.com.

Educational Sessions Twelve unique educational sessions, each 1.5 hours in length, have been scheduled over the two-day conference. Sessions will run concurrently allowing participants to select the courses that best fit their individual educational preferences. Some sessions will be repeated to allow maximum scheduling flexibility. Topics fall under the general categories of Administration, Public Relations, Financial, and Assessment. For more information on the educational sessions check out www.il-cca.org.

Conference Entertainment Tuesday night is Comedy Night! A local comedy club, ComedySportz, will entertain the group with “dueling” performances by two teams of comedians using audience participation/interaction. Plans for dinner preceding the performance are still in the works.

A local band, NEW COMPLEXION, will perform for the banquet on Wednesday evening. They play a well-rounded mix of Rock & Roll, Blues and Motown.

Golf Outing The Golf outing, scheduled for Monday, June 6, 2005 will be at GolfMohr located approximately 15 minutes from the Radisson Hotel in Hampton, IL. Specific details will follow. For more information on GolfMohr and other local courses check www.allgolfqc.com.

Registration Forms can be obtained after February 1, 2005 on-line at www.il-ccao.org or by contacting Wendy Ryerson at (815)288-4483 or wryerson@countyoflee.org.

President’s Reception/Silent Auction The President’s Reception will kick off the conference on Monday evening. There will be a silent auction during the reception to help offset the cost of the conference. If you would like to donate an item for the auction, please contact Wendy Ryerson at (815)288-4483 or wryerson@countyoflee.org.

Spouse Outings Work in progress! Thank you for your patience.

Airport Shuttle The Radisson offers a free shuttle from the Quad Cities airport. Reservations can be made in advance of flight arrival by contacting the hotel @ (309) 764-1000.

Tentative Conference Schedule Times are approximate and subject to change

Sunday, June 5, 2005
Reception hosted by the NCRAAO Vendor committee. (5:00pm – 7:00pm) Golf Outing information will be available.

Monday, June 6, 2005
Illinois Property Assessment Institute (IPAI) classes begin (8:30am – 4:30pm, Mon.- Tues. only)
Golf Outing (8:30am – 1:30pm)
Registration (Noon – 6:00pm)
President’s Reception and Silent Auction (7:00pm – 9:00pm)

Tuesday, June 7, 2005

Opening Session (9:00am)
Educational Sessions (10:00am – 5:00pm)
Dinner and Comedy Sports Team (6:00pm – 9:00pm)

Wednesday, June 8, 2005

Educational Sessions (9:00am – 5:00pm)
Banquet/Entertainment (6:00pm – 10:00pm)

Contact Information:

Wendy Ryerson
112 E. Second Street
Dixon, IL 61021
(815) 288-4483
wryerson@countyoflee.org

Illinois Host Committee:

Betty Bailey, Crawford County
Susie Carpentier, Rock Island Township
Jim Harrison, Ogle County
Cindy Humm, Franklin County
David Thompson, Kendall County
Shirley Walters, Wayne County
Larry Wilson, Rock Island County

Technical Advisors:

Dean Michel, Illinois Property Assessment Institute Executive Director
Erica Rankin, Illinois Property Assessment Institute Meeting Planner
Karen Fouts, The Sidwell Company

*Mark your calendar!
for NCRAAO 2005!*

2006 IAAO Conference – It’s Just Around The Corner

"INTERNATIONAL CONCEPTS – HOMETOWN"

Time sure flies when you’re having fun????? No, I am not talking about that revaluation or assessment you just completed. Everyone knows they are no fun – and no seasoned assessor can be fooled into thinking it is. But, on the other hand, planning for the 2006 IAAO Conference has been a rewarding experience. Hopefully all of our hard work will keep panic from overtaking us as the date draws nearer.

Here’s an update – we have been meeting and our plans are beginning to take shape. We have firmly resolved several matters and some are still a bit up in the air as we wait to see what is the best deal.

- Saturday, October 7 we will probably have a day long professional seminar dealing with a “hot topic” sponsored by IAAO.
- Sunday, October 8
 - There will be a golf outing at Washington County Golf Course
 - We are deciding on an additional outing for those non-golfers
 - There will be an opening reception. That location is undecided, but the host committee would like to have it on the lakefront.
- Monday, October 9
 - The opening ceremony will be at the Midwest Express Center.
 - Monday night is the main local host sponsored event. This will take place at the Milwaukee Public Museum. There will excellent ethnic foods, ethnic music, and we will finish up with a live band that plays suitable dance music.
- Tuesday, October 10
 - Awards breakfast sponsored by IAAO
 - Silent auction sponsored by Associate Members of IAAO
- Wednesday, October 11
 - Banquet

And in addition to all this we are working with Vice President Trout to make sure that the seminars, programs, and educational sessions are all top-notch.

In order to run a successful conference we will need lots of help. At the moment we are seeking interested individuals to be the “Key Volunteers”. These volunteers act as IAAO staff during the conference in three “key” areas – at the conference registration, at the exhibit hall, and in overseeing the educational sessions. In order to fully prepare we plan on and have budgeted for the individuals working in those areas to make the 2005 trip to Alaska. The Alaska conference is September 18-21 in Anchorage. On the WAAO web site you will be able to find job descriptions for the positions. If you are interested please submit your name, Key volunteer interest, and information relative to your expertise in that area. This information should be submitted to Mike Higgins, Assessor, City of Kenosha amikeh@kenosha.org by June 1st.

REMEMBER: Mark your calendars and include money in your budget for this conference – it may never be so affordable as it will in 2006. October 8-11, 2006, City of Milwaukee, State of Wisconsin. Hope to see you there!!!!

MINUTES: April 22, 2005 Local Host Committee MEETING

MEETING DATE : April 22, 2005

MINUTE TAKER: Mary Reavey

Members Present: Reed Johnson, Mike Higgins, Kathee Isleb, Pete Weissenfluh, Mary Reavey, Russ Schwandt, Jim Siebers, Steve Miner, Bob Lorier, Wes Little, John Meyer, Mary Hennen

Members Absent: Sue Plutschack, Mary Hlavinka, Carol Kuehn, Denise Jones, Pat Lowe, Jennifer Miller, Laura Smiley, Becky Doyle-Huber

FUTURE MEETING DATE: TBD TIME: MINUTE TAKER:

LOCATION:

ASSIGNMENTS: Mary R – talk to Mickey Lehman about governor address and Anistasio address

AGENDA

- Budget
- Fund-raising
- Alaska
- Key Volunteers
- Opening Reception
- Web site
- Conference bag decision

ITEMS DISCUSSED:

1. We discussed the budget and adjustments that may be needed if the allocated dollars from IAAO change. Specifically we noted that the opening reception for Alaska is under-funded. We had anticipated no Wisconsin contribution for this event.
2. The fund-raising is now a top priority. Chair Weissenfluh is developing a plan in conjunction with Mike Dawson that will incorporate dignitaries from across Wisconsin that will allow us to include their names as “honorary” members.

Our efforts to solicit free tickets for host committee members has not been successful, but we may be able to get support from the airlines (especially Midwest in other areas)

We need to fundraise about \$20-25,000 prior to Alaska.

3. Alaska – Plans are well underway. We have a commitment from the CVB for the Harley Davidson theme including cycle, clothing, cameras, gift frame. They will also be sending a representative to work in our booth. Discussion about using digital pictures by the committee and the feasibility will be investigated.
4. Job descriptions for the key volunteers were drafted by John Meyer. They will be posted on the WAAO web site. Steve Miner will ask Joan to send a blast e-mail to members. We would like all applications to be sent to Mike Higgins by June 1.
5. Opening Reception – Regardless of the support from IAAO, the committee’s first choice is a lakefront site; either Pier Wisconsin or O’Donnell Park. The hotels should also be investigated.
6. Web site – there was overwhelming consensus that Steve is doing an excellent job. We did decide to make the events less specific because they are still somewhat being worked out.
7. Conference bag: Tina presented our 3 finalists. The committee preference was chosen. We will recommend that bag to IAAO and its bag sponsor.

IAAO Conferences

IAAO's 71st Annual International Conference on Assessment Administration in Anchorage has something for everyone. Hear expert speakers, network with accomplished industry professionals, discover the results of exciting new research, and participate in specialized training sessions.

In addition to a wide variety of educational programs presented in Management and Policy, Valuation, Quality Control, and Technology tracks, our popular IAAO Spotlight track provides a comprehensive overview of recent developments in CAMA & GIS, public utilities, AQB & USPAP, CAAS & AVM, research, tax collection, designations, and legal issues.

What's more, this year's destination offers enough natural beauty to inspire the more seasoned traveler, and we've put together an exciting selection of optional excursions to help you discover some of the state's most breathtaking sights. We hope you will enjoy!

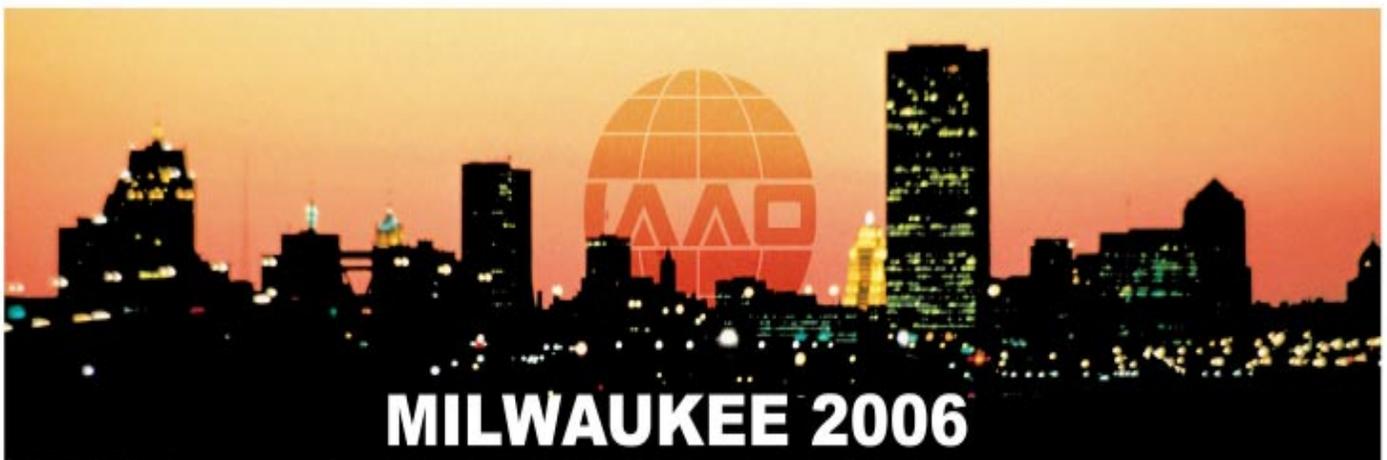


the

See what Alaska Has To Offer

- Learn more about your profession
- Meet, share and discuss problems/solutions that will make your job easier
- Find out where our profession is going— make sure you are ready for the future
- Help sell the conference in Wisconsin by partaking in our “Local Host” Booth
- IT'S ALL IN ALASKA — CONSIDER JOINING US

Then Come to Wisconsin and see what Milwaukee Has To Offer



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

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.

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.

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.

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. Programs competing on the open market at the time of the award do not qualify.

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 which are potentially useful for all assessing jurisdictions.

Public Information Program Award

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

Eligibility and criteria include:

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

Publication Award

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

- Publication of original article, essay, or other written work concerning assessment valuation methods and procedures, property tax administration, etc.
- Publication of materials in a professional recognized journal, periodical, newsletter, or bulletin within the past two years.
- Prior year awards are not eligible for awards.

Distinguished Life Member

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.

2005 Awards Nomination Form

I am nominating - Name, Address, Phone Number

Submit By July 1st To:

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

Michael Higgins, Awards Chair

City of Kenosha

1010 56th St.

Reason For Making This Nomination

Kenosha WI 53140

Or To Any Committee Member:

John Meyer, Milwaukee (414) 286-3157

jmeyer@milwaukee.gov

Robert Lorier, Brookfield (262) 796-6649

lorier@ci.brookfield.wi.us

Person Submitting Nomination

Nanette Giese, Wausau (715) 261-6600

nsgiese@mail.ci.wausau.wi.us

Phone Number

Joan Spencer, Marshfield(715) 384-3856

joan@ci.marshfield.wi.us

Attached Supporting Documentation

Kathleen Isleb, Wauwatosa (414) 479-8969

kisleb@ci.wauwatosa.wi.us

Peter Weissenfluh, Milwaukee (414) 286-3103

pweiss@milwaukee.gov

Welcome to our new WAAO members!

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 menekaunee@hotmail.com

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FAX:
 lsherm@milwaukee.gov

2004-05 Calendar

Wisconsin Association Of Assessing Officers

2004

October 11 **Executive Board Meeting**
October 15 - December AVOW Deadline *Raintree Resort, WI Dells*

December 6 **Quarterly Membership Meeting** *Crowne Plaza, Madison*

2005

January 10 **Executive Board Meeting**
January 14 - March AVOW Deadline *Raintree Resort, WI Dells*

March 7 and March 8 **Quarterly Membership Meeting**
Education & Training *Kalahari Resort, WI Dells*

April 4 **Executive Board Meeting**
April 8 - June AVOW Deadline *Raintree Resort, WI Dells*

June 6 **Quarterly Membership Meeting** *Kolmer's, Greenfield*
June 6-8 *NCRAAO Conference* *Moline, IL*

July 11 **Executive Board Meeting**
July 15 - September AVOW Deadline *Raintree Resort, WI Dells*

August 30-September 2 *Municipal Assessors Institute*
August 31 **WAAO Business Meeting** *Radisson Hotel, La Crosse*

September 18-21 *IAAO Conference* *Anchorage, AL*
October 16-19 *WI Towns Assoc Convention* *Holiday Inn, Stevens Point*

October 10 **Executive Board Meeting**
October 14 - December AVOW Deadline *Raintree Resort, WI Dells*

December 5 **Quarterly Membership Meeting** *Crowne Plaza, Madison*

AVOW June 2005

WAAO Quarterly Meeting

DATE: **Monday, June 6, 2005**

PLACE: **Klemmer's Banquet Center
10401 West Oklahoma Avenue
Greenfield, WI
414-541-0401**

TIME: **10:30 a.m. Business Meeting
11:45 a.m. Luncheon
12:30 p.m. Program**

PRICE: **\$25.00 per person (Member)
\$35.00 per person (Non-Member)**

PROGRAM: **eRETR System and the Assessor's Access to the Electronic RETR File**

INSTRUCTOR: **Mary Gawryleski - Supervisor of Equalization for the Lake Michigan District
James Murphy - Supervisor of Equalization for the Southeastern District Office
James Pahl-Washa- Applications Development Section Chief , Office of Technology
Max Rahder - Object Oriented Technical Architect, CompuWare**

CREDITS: **3 hours Law & Management**

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If you plan on attending this meeting, please make a reservation by Friday, May 27, 2005. Per our contract, we are required to guarantee the number of guests 72 hours in advance with any meal function. So, be sure to reserve your spot at the luncheon by making your reservation today.

Mail, Telephone, Fax or E-mail to:

Joan Spencer

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: _____

June Meeting Preview

By: Paul Koller

eRETR System and the Assessors Access to the Electronic RETR File

Mark your calendar and make plans to attend a timely special educational offering to be held at the WAAO Quarterly Meeting, Monday, June 6th, 2005 at Klemmers Banquet Center in Greenfield.

Did you know that the technology exists today to electronically file the real estate transfer form? What is eRETR ? When is it coming? Will it affect me? Can I make use of it? The answer to these questions along with many more will be addressed at the June presentation by a panel of experts involved in the development and implementation of the State's eRETR project.

Our panel includes; Supervisor of Equalization for the Lake Michigan District, Mary Gawryleski. Supervisor of the Southeastern District , Jim Murphy. Jim Pahl-Washa who is Applications Development Section Chief for the Office of Technology and Max Rahder who is a Programmer/Analyst for the system.

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

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
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