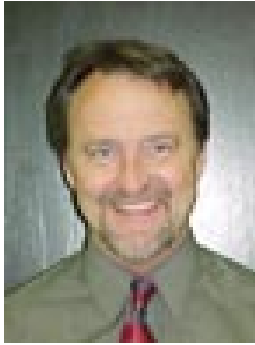




# Assessor's Voice of Wisconsin



March, 2005



## From the President's Desk:

By: Mark Schlafer

State budget deficits, reduced state aid, tax freeze, TABOR, 4 more years, recalls, lawsuits, DOR reorgs, manufacturing assessment costs, 74.37, ag use penalties, local levy increases, taxpayer revolts, travel limits, deleted positions; "We didn't start the fire, no we didn't light it but we try to fight it....."

Even if you can't fit the words to the tune, you get the idea. As usual, our work related plates are full. Your WAAO is active in trying to improve many of the existing problems facing our profession. Your Executive Board and I are pleased with the work performed on our behalf to date by our lobbyist, Jolene Plautz. The repeal of 74.37 and the Trespass bill are two current assignments. Other potential bills we'll be watching include the manufacturing assessment cost shift, county wide assessments, and changes in assessments for wetlands and MFL. Assessor certification requirements will also be a topic of study in the next year. Stay informed and communicate your ideas and feelings to your legislators and Executive Board members.

Ongoing kudos go to Past President Steve Miner of Cudahy for his hard work on updating and maintaining the WAAO website. It is a top notch site that all assessment professionals can get up to date and useful information from on a regular basis. Muchas, muchas gracias for all the extra efforts put forth by all committee chairs and members in the last quarter. I believe our consistent communication and cooperation will yield much credibility and positive results!

*Additional important briefs: Winter Thaw at the Dells and Quarterly – March 7-8; NCRAAO – June 6-8; Put money in 2006 budget for IAAO 2006 in Milwaukee.*

*"Nothing is certain but death and taxes, but at least death doesn't get worse every year." ANON*

Have a happy and healthy New Year.  
Mark

## AVOW Editor and Committee Volunteers needed!

The Planning and Management Committee will be reviewing the status of AVOW. ***We are seeking an editor at this time, and will be discussing how AVOW may be more efficiently delivered in the future. If you are interested in volunteering for this position, please contact me as soon as possible. I would like to thank Tina Bizub of the Milwaukee office for her excellent work as editor of AVOW. She has produced a very high quality product for our membership, and we have appreciated it.***

*I am also looking for a couple of **volunteers to serve on the Public Relations Committee**, as well as a committee chair. Call me.*

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**Special Thanks to:  
Tina Bizub who did a marvelous job of editing the  
AVOW for so many years.**

**Steve**

***What's Inside.....***

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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

December 6, 2004

Crowne Plaza, Madison, WI

President Mark Schlafer called the WAAO business meeting to order at 10:45 a.m..

### SECRETARY/TREASURER REPORT

#### Secretary

*The minutes from the September, 2004 Quarterly Meeting were approved as printed in the AVOW.*

#### Treasurer

*The operating accounts have a balance of \$25,773.65 and the Education Fund has a balance of \$9,007.69, for a total of \$34,781.34. A separate account for the IAAO Host Committee has a balance of \$647.19.*

*Last general meeting was held September 22, 2004 at the League of Municipalities Assessors' Institute. A raffle was held under the League of Wisconsin Municipalities' license. Cash donations and ticket sales totaled \$1,283 and expenses totaled \$595, adding \$688 to the Education Fund.*

#### Membership Report

*We have processed dues for 573 members. New members in attendance today are: Kurt Schmitt, City of LaCrosse; John Hein, City of West Bend; Carolyn Smith, Wisconsin Department of Revenue; and John McComb, Professional Assessment Services.*

#### Correspondence & Other Communications

Pam received an e-mail from Sherry Lee of the League of Wisconsin Municipalities regarding dates for the Annual Assessors' Institute to be held in LaCrosse next Fall. The original dates conflicted with the IAAO conference in Alaska, so the League has changed the Assessors' Institute dates to August 30-September 2, 2005.

## COMMITTEE REPORTS

### *Planning & Management*

*Mark Schlafer reported he's still looking at the membership of the committee, and plans to hold a meeting in January.*

### *Ad Hoc SLF Liaison Committee*

*Bob Lorier reported they last met November 18, 2004. The IPAS (Integrated Property Assessment System) project is now being taken over by Paul Reineman at DOR since Mark Weber is no longer with the department, and they are still working on electronic processing of RETR (Jim Murphy is heading that effort) and are looking at using Brown County to start. They are studying a potential revision of assessor certification levels for 2006 and Mark is setting up an ad hoc WAAO committee to deal with this. Property Assessment manuals will again be coming out in paper format, next year possibly in a CD format. DOR is looking at municipalities paying 100% of the cost of manufacturing assessments instead of the 50% currently being paid. The next meeting is the 3<sup>rd</sup> week in December.*

### *Ad Hoc IAAO 2006 Host Committee*

Mary Reavey said the host committee will be meeting later this week. They will be deciding on the slogan, approving the budget, and will be looking at the program a little bit. Scott Winter of the City of Milwaukee will be heading up the course committee for the conference. They are working with some fund-raisers and have gotten a lot of ideas from them. Our big promotional effort will be in Alaska this Fall and we need to have as many people from Wisconsin attending as possible. We even have a booth in the exhibit hall at the Alaska conference for the 2006 Milwaukee conference.

### *Ad Hoc Communications/Technology*

*Steve Miner, Barry Feig, and Phil Sanders have been working on the new website which should be up and running after the beginning of 2005. They've tried to address the suggestions received from members. There is a test version up and available for review (click on What's New on the current website). Steve has talked with Attorney Bob Horowitz who will be writing summaries of case law for our website. Agendas and minutes will also be posted on the site, so committee chairs should forward copies to Steve. The Executive Board will review and make final changes when they meet in January, then will roll out the new site after that. Steve has gotten requests to publish sample job descriptions, so if you have any that you want to share, Steve will create some new links or pages containing this informa-*

tion. The commercial sales link is not functioning yet since that committee is still working on the new database. There will be a discussion forum for assessors which you will need to sign up for.

### **Education & Training**

Pete Krystowiak welcomed Jim Young as a new committee member. Pete sends this committee's minutes and agendas to Steve for publication on the website. Today's class has been organized by Joyce Frey and she has put a lot of time and effort into it and you should thank her when you see her. There will be a short presentation at the Crowne Plaza first, then we will board busses to a residential construction site, then to Brunsell Lumber, a manufactured housing site. The March quarterly meeting will be a class on the Wisconsin property listers, what they can do for assessors; the remainder of the class will be someone from DOR talking about electronic filing of RETR. For the winter thaw, were looking at an appraisal institute class on convenience store construction, but since they are also presenting that a couple weeks before our March meeting, we may have to rethink that.

### **Membership Services**

Nan Giese talked about the March meeting which will be held at the Kalahari Resort in Wisconsin Dells (\$62 for single; \$+15 for an additional person) March 7 & 8. Make your reservations early.

### **Legislative Committee**

Pete Weissenfluh added that Waukesha County Technical College is now planning a course for starting assessors in the Spring. He will forward more information as it is finalized for posting on the website. WAAO has hired a lobbyist (Jolene Plautz) and it's working well. The legislative committee is charged with working on two issues to begin with. First is the trespass bill, which was drafted last session, but we didn't have the right sponsors and our lobbyist is now working on accomplishing that for this session. She recently met with the Towns Association and they are not as supportive as we had hoped on the trespass bill, but they will not oppose it. The other issue is the repeal of S. 74.37, which is a post-BOR appeal. It involves a lot of re-work and our lobbyist is forwarding our suggested language to be drafted, then she will be looking for an appropriate sponsor. The legislative committee will be doing a survey of municipalities which have been adversely affected by s. 74.37 appeals and collecting more information. The committee's next meeting may be in Madi-

son and they may meet with Legislators to talk about our issues. The other thing our lobbyist suggested is an Assessor Day in Madison in the future to familiarize the Legislature with our organization and profession and issues. Even before proposals are drafted, Jolene was aware of a proposal to prohibit an assessor from serving on a county board, and let the legislative committee know about it. Jim Murphy mentioned a proposal he heard of to exempt Goodwill Industries' properties. If you have any in your municipality that are assessed, please contact your DOR Equalization Supervisor. The Tax Conservation Program was discussed, and they will bring that back to the Executive Board and with the Rural Concerns Committee.

### **Property Tax Exemptions**

Mary Reavey said they met Nov. 12, 2004, and mostly talked about the Legislative Council study committee on residential exemptions. You can find all the information on the Wisconsin.gov website under study groups. The Legislature wants more and more information about exemptions, and we have no real handle on how much is actually exempted. They are thinking about having the Legislative Audit Bureau look into compiling more information. The annual exemption reports are not as valuable as originally anticipated. Many people sent out letters requesting information from exempt properties due to the Columbus Park Housing decision. Maybe this information could be shared with the Legislative Audit Bureau. The WAAO exemption committee is meeting in December in Waukesha to develop testimony on our BOTE (Board of Tax Exemptions) proposal which is being resurrected. They might include an application fee, a re-application periodically, perhaps an appraisal whenever they apply, that the BOTE districts are similar to the DOR equalization offices, and that the appeals be made in Dane County circuit court and defended by the State Attorney General's office. The exemption application would change and the committee is looking at that, too.

### **Rural Concerns**

Mel Raatz reported they had classes at the Wisconsin Towns Association conference. The Soil and Water Conservation Society is having a convention in late January about making use value work for farms, forest and wetlands in your community with Mel Raatz and Scott Shields from DOR participating.

### **Real Estate Standards**

Kathy Romanak said committee met in November. They finished their changes on a commercial/apartment

operating statement, which will be taken up by the Executive Board in January.

**Ad Hoc Commercial Sales**

Pete Krystowiak reported that some members are meeting today with the American Farm Appraisers, who have a database up and running to see if that can help us.

**OLD BUSINESS**

Mary Reavey is still looking for information on high-end tax exempt senior housing projects from other assessors.

**NEW BUSINESS**

Jim Young would like to have the floor opened for discussion on the DOR manufacturing assessment proposal. Jim is concerned that we're getting costs passed on and we do not have any control in the process. He'd like to see rules implemented that data would be shared and that we have a review of the values being passed on. Jim Siebers feels if we are going to bear the full cost of manufacturing assessments, he thinks we could do it cheaper locally. Milwaukee is not happy about the proposal and there should be an opt-out provision so they could do it locally. Pete Weissenfluh

got message from Dave Huebsch, a WAAO member, whose son is a legislator that will probably be co-chair of one of the powerful legislative committees. Wes Little said he's had excellent cooperation from DOR on manufacturing assessments, they've shared sales data with Wes for use in his commercial assessments. Wes suggests contacting them to see what can be shared for mutual benefit.

Does anyone have new suggestions for things to be raised at any of WAAO's committee meetings? Hallie would encourage us to seriously look at ag use implementation problems. She would like input from other town assessors, she is disappointed that WAAO has not pushed more on this.

**ANNOUNCEMENTS**

*A Legislative hearing is scheduled for 10:00 a.m. on December 20, 2004, for the Columbus Park issue. The specifics will be posted on the WAAO website.*

*A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11:40 a.m.*

*Respectfully Submitted,  
Pam Hennessey, Secretary*

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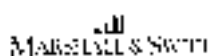
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## Legislative Committee needs your help

By: *Pete Weissenfluh*

January 31, 2005 was the statutory deadline for taxpayers to file a 74.37 claim for Claim on Excessive Assessments.

The WAAO Legislative committee is collecting information in order to justify repealing this statute. Our goal is to give interested legislators good reason to support (and possibly) sponsor a repeal effort. We would like to present a complete picture of the following:

1. How many 74.37 claims are there throughout the state.
2. What is the magnitude of the claims. (Amount of claim times the tax rate)
3. An estimate of expected resources (assessor time, atty. Time, court time, etc.) necessary to settle these claims.
4. Information about the taxpayers case at Board of Review – was this a “good faith” effort to utilize the B.O.R. appeal route?
5. How many repeat claims are there? (Are there still pending matters for prior years?)
6. Any other anecdotal information you believe is important. (comments from your attorneys, comments from your policy makers, etc.)

Please email the legislative chairman Pete Weissenfluh ([pweiss@milwaukee.gov](mailto:pweiss@milwaukee.gov)) with information.

### LEGISLATIVE COMMITTEE UPDATE

**Trespass Bill: WAAO lobbyist Jolene Plautz, WAAO members Paul Klauk, Paul Koller, Mel Raatz, and Pete Weissenfluh met with several legislators on January 12, 2005. We were successful in getting sponsors in both houses for this proposal. Senator Carol Roessler of Oshkosh and Representative Al Ott of Forest Junction agreed to sponsor our bill. It has gone to drafting. The real work for WAAO has just begun. We need to assist these legislators in getting co-sponsors for the proposal. If this is an issue for you in your jurisdiction, please contact your legislators let them know we need to remove barriers from doing our statutory duties and ask them to sign on and help move the bill to law.**



**Repeal of Section 74.37: The same WAAO group met with an aide to Senator Glenn Grothman regarding the repeal of 74.37. We were told that this is a bill he may be interested in looking at but we need more data. This is where WAAO membership needs to help. If your clerk receives a 74.37 claim for an excessive assessment, the WAAO legislative committee wants to hear about it. We will be collecting information relative to the amount of these claims throughout the State, the magnitude of the claims, and estimates of the time and resources necessary to deal with the claim. We will be especially interested in the views of the city Mayors, town and village leaders, as well as attorneys that will have to defend the jurisdictions. We believe by showing the amount of time, money, and resources that go into this form of litigation, we will be able to garner support from legislators. Please contact legislative chair Pete Weissenfluh at [pweiss@milwaukee.gov](mailto:pweiss@milwaukee.gov) if you get 74.37 claims.**

*Bills Introduced for the 2005 – 2006 Legislature:*

**WAAO will be monitoring 2005 Senate Bill 3. <http://www.legis.state.wi.us/2005/data/SB-3.pdf>, a bill creating a property tax exemption for an Arts and Arts Education Center. This is a very narrow (single property) type of exemption. The property includes one or more buildings that are owned or leased by the entity and are located within, or are surrounded by, a municipal park; and the property includes one or more theaters for the performing arts that are operated by the entity and the seating capacity of the theater or theaters is not less than 600 persons.**

2005 Assembly Bill 2

**<http://www.legis.state.wi.us/2005/data/AB-2.pdf>**, this bill seeks to eliminate the Joint Survey on Tax Exemptions.



*(Legislative Committee Update Continued)*

### ***Bills drafted and seeking sponsors***

***LRB-0948/1, would allow the submission to the assessor, no later than 30 days after the assessor's request, physical evidence that accurately represents the appearance of the property and a written sworn statement that attests to the accuracy of the representation, in lieu of an actual interior inspect. This "physical evidence", we presume could be a videotape and meet the requirements of 70.47 (7) (aa).***

***LRB-1032/1, relates to location of contiguous land for purposes of eligibility under the Managed Forest Land Program. Under the proposal, the parcel of contiguous acres may be located in more than one municipality.***

*The WAAO legislative committee will be continuing to work with our lobbyist in February. Our focus will be to work other groups to help with the repeal of 74.37.*

## **Changes to Web Page**

The new WAAO web site is now up and running. Please visit [www.WAAO.org](http://www.WAAO.org) and check it out. While you are there you can also view the new NCRAAO web site ([www.NCRAAO.org](http://www.NCRAAO.org)) and you can visit the links for the IAAO conferences in 2005 and 2006.



## **Assessor Education Hours Accessible On The Internet**

By: *Gregory Landretti*

October 13, 2004

The Division of State & Local Finance, Wisconsin Department of Revenue, announces that Internet access to the Assessor Education Inquiry screen is now available.

Certified assessment personnel may now easily access and review their assessor continuing education hours and annual "assessor school" attendance at any time on line at either of the following links:

Training Page

<http://www.dor.state.wi.us/training/index.html>

Section - Assessor Education

Link Name - Assessor Education Inquiry

Government Page

<http://www.dor.state.wi.us/html/local.html>

Section - Assessors

Subsection - Training

Link Name - Assessor Education Inquiry

Users should first read the directions available on the help screen to gain a better understanding of the system and the assessor education requirements. The individual is required to enter his or her social security number, first name and last name. An exact match is required to gain access to the information.

The education data that is displayed is a "snapshot" of the information that resides on the Department's computer. This "snapshot" will be updated monthly. As always, Bureau of Assessment Practices staff can be contacted at 608-266-7750 to answer questions concerning your assessor education.

## MARCH MEETING PREVIEW

On Monday March 7<sup>th</sup>, the Wisconsin Association of Assessing Officers (WAAO) will be putting on a class entitled “Wisconsin Real Property Listers: Who are they? What do they do?” The class will be held at the Kalahari in the Wisconsin Dells.

The fee for the class will be \$30 for WAAO members. This \$30 includes a lunch served around 11:30 AM. The fee also includes admission to the education session (12:30 to 3:30), and admission to our WAAO quarterly meeting (10:30 to 11:30).

The education session will entail: the history of the listing organization, duties of the Lister, general lister practices and procedures, the electronic exchange of data – Advantages and Disadvantages, important Dates and Deadlines, property concepts and rights, parcel ID numbers, and mapping of Tax Parcels.

There will also be a period of time for questions and answers.

The program will conclude with a review/update on the Electronic Filing of Real Estate Transfer Returns.

The presenters will be David Addison, Jeanna Johnson, Roxanne Moore, Cheryl Zellmer, Nick Gamroth, Brian Braithwaite, and Lori Scully all from the WRLPA. Jim Murphy from the Wisconsin DOR will be the presenter of the material on the Electronic Filing of Real Estate Transfer Returns.

WAAO is looking forward to the opportunity to learn about the WRLPA. Recent developments point to the assessor having to work more closely with real property listers and this should be a great opportunity for members of our organization to find out about listers and the listing process.

Registration material will be sent to you and is also located at WAAO's website ([www.waao.org](http://www.waao.org)). We hope to see everyone at the session.



## WAAO "WINTER THAW" EDUCATION GETAWAY 2005

*The Education Committee of WAAO, along with assistance from the Membership Services Committee and the Program Subcommittee, will again offer our Winter Thaw educational session. We have scheduled the educational session for Tuesday March 8th. The education session will take place at the Kalahari Resort and Convention Center in Wisconsin Dells and is scheduled on the day following the March Quarterly WAAO meeting. The education session will start at 8:00 AM and conclude at 4:00 PM. The fee for the session will be \$95 for WAAO members or \$145 for non-WAAO members. The fee includes a continental breakfast and lunch on Tuesday. The fee also includes a 140 page discussion guide.*

*A sign up form for the class will be sent to you and also will be posted on the WAAO website ([www.waao.org](http://www.waao.org)). Please register by Friday February 25<sup>th</sup>. Registrations after this date may be charged an additional shipping/registration fee.*

*The class is titled Appraising Convenience Stores. The class is an educational session that has been developed by the Appraisal Institute. The class is being submitted to DOR for 7 hours of assessor/appraisal continuing education. The class is also being submitted to the Real Estate Appraisers Board for 7 hours of appraiser continuing education.*

*Attendees of the class will gain valuable insight into the convenience industry from interviews with owners-operators, industry experts, and c-store lenders. Over 250 illustrative photographs, diagrams, and video segments, along with discussion questions and a case study will familiarize students with every aspect of appraising c-stores.*

*After attending this seminar, students will gain: specialized knowledge and skills to appraise these special purpose properties, a comprehensive education into the convenience industry, including an in-depth look at the challenges facing the convenience store retail channel, analytical tools for assessing the trade area, ways to accurately describe and consider the site, building, fuel service and equipment, the ability to process the cost, sales comparison, and income capitalization approaches as applied to convenience stores, and methods to avoid pitfalls and potential mistakes in appraising convenience stores.*

*The instructor for the session will be Robert E. Bainbridge, MAI, SRA. Mr. Bainbridge has been a practicing real estate appraiser for over 20 years. He is Director of Property Tax Services for C-Store Valuations. He is a member of IAAO and the National Association of Convenience Stores. Mr. Bainbridge holds a BBA in real estate and has taught college classes in real estate appraisal. He is a past contributor to the Appraisal Journal and is the author of the Appraisal Institute textbook, Convenience Store and Retail Fuel Properties: Essential Appraisal Issues.*

*We are extremely pleased to have the opportunity to have Mr. Bainbridge share his expertise with our organization.*

*The Kalahari Resort includes an indoor water recreation facility and is located at Exit #92 on I-94. Rooms for Monday night are available at a reduced government rate.*

## **MINUTES: WAAO Exemption Committee MEETING**

**MEETING DATE :** 11/12/2004

**MINUTE TAKER** Mary Reavey

**Members Present:** Jim Murphy, Kathee Isleb, Doug Milius, Jenny Wysling, Craig Lake, Mike Higgins, Mary Reavey. Also present: Rhett Tuff, Laura Rose, Mary Matthais, Beth Aldana

**Members Absent:** Russ Schwandt

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**FUTURE MEETING DATE:** Dec 9, 2004

**TIME:** 9:30 am

**MINUTE TAKER:** To be determined

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**LOCATION:** Waukesha City Hall, Room 207

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### **ASSIGNMENTS:**

**Steve Miner, Jim Murphy – review BOTE proposal**  
**Mary Reavey – Check with IAAO regarding info on other states' exempt policies**

**Steve Miner, Kathee Isleb – present proposal to Leg Council**

**Mary Reavey – find out status of DOR review of the exemption application**

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### **AGENDA**

- **Special Committee Studying Residential Housing Exemptions**
- **Exemption Application**
- **BOTE**
- **Review of Court Cases**
- **Legislative Issues – 74.37**
- **Miscellaneous**

### **ITEMS DISCUSSED:**

1. Special Committee – The Special Committee has had two meetings to date. More complete information about their activities can be found on the Wisconsin.gov website by linking to the legislature and their study committees. All of the correspondence is posted. The special committee members are interested in having LAB find out more information about exempt property.

The best way to accomplish that is to work with assessors. Brainstorming about how that might be work included the following ideas:

- a. Need for more information from IAAO and possibly other states to see if there are some workable models currently in existence.
- b. BOTE proposal – Does it make sense to have more of a statewide determination process so that more uniform and better decisions result? (Currently assessors do not have the resources in their own or their community's budgets to accomplish a thorough review. This results in politicizing exemption decisions and it may not be in the best interest of either the municipality or the state.) Components of BOTE could include:
  - i. An application fee and a reapplication fee – to fund the process.
  - ii. A reapplication process that would eliminate the current two-year biennial reports and keep information up to date. (Say every 5 years)
  - iii. The reapplication process would be required – if you do not apply, you do not get the exemption.
  - iv. All applications and reapplications would require a current appraisal by the exempt property owner.
  - v. BOTE districts mimic the Equalization District offices.
  - vi. BOTE board would include the equal district sup, an assessor, and others.
  - vii. Appeal from the decision would be made at Dane county circuit court and would be defended by the State Attorney General.

*It was decided that the exemption committee would work through this at their next meeting in hopes that the ideas could be testified to in front of the Special Committee. We will ask the chair to be part of the agenda.*

1. *We discussed the possibility of allowing the LAB access to the exemption information filed with Assessor's as a result of Columbus Park. Assessors in attendance agreed that they lacked the available resources to get the info compiled soon. Since LAB is interested in better info, that might be a start. The form letter recommended by DOR and used by most assessors did not include confidentiality by assessors.*
2. *Last years' exemption committee reviewed the exemption application. The status of that application is unknown. In light of possible legislative changes we may want to consider adding other relevant information on the application – we will discuss this further at the next meeting.*
3. *We reviewed recent court decisions and legislative matters regarding exemptions including:*
  - *FH Healthcare/Dynacare, LLC vs. City of Wauwatosa*
  - *St Joseph's vs. City of Marshfield*
  - *Marshfield Clinic vs. City of Eau Claire*
  - *Newark Group vs. DOR*
  - *74.37*
1. *We talked about putting together a brochure to create awareness of exemptions for the general public.*

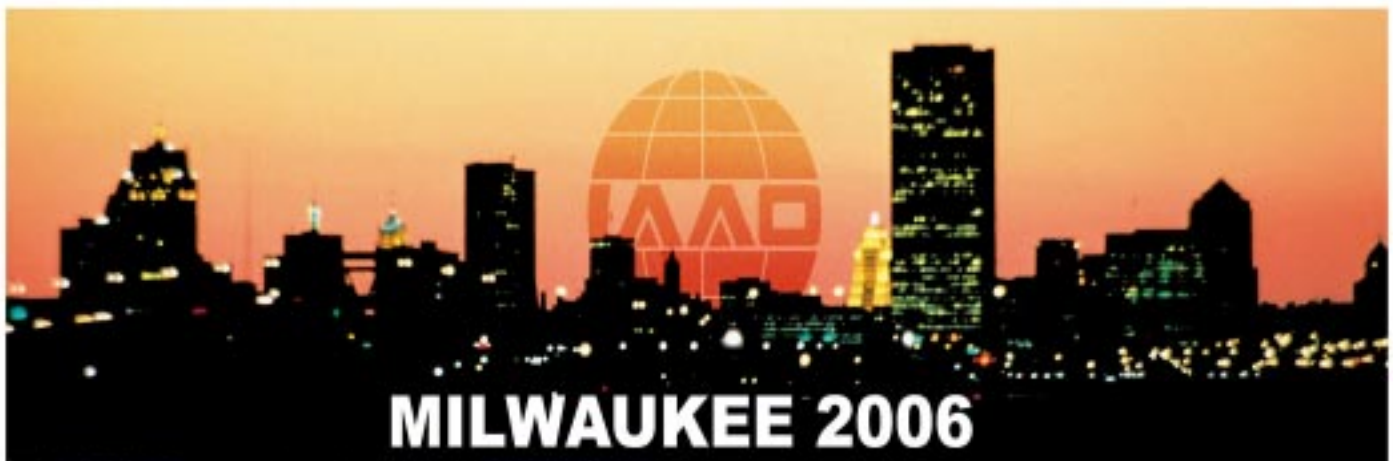


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IAAO Conference 2006 – Milwaukee  
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# MEMORANDUM

January 11, 2005

WAAO Members

Executive Board Meeting - January 10, 2005

Joan Spencer, WAAO Treasurer     [joan@ci.marshfield.wi.us](mailto:joan@ci.marshfield.wi.us)

Mark Schlafer, WAAO President     [schlaferm@cityoflacrosse.org](mailto:schlaferm@cityoflacrosse.org)

*Manufacturing cost increases to municipalities*

*An item in Secretary Morgan's proposed budget for the Department of Revenue calls for having municipalities pay 137% of the state's cost of assessing manufacturing properties (which includes attorney support costs, etc.) In 2004, municipalities paid 50% of the state's cost.*

*Lobbyist Jolene Plautz indicated that it is extremely important for WAAO members to phone legislators indicating views on this issue.*

*There is a person attending the Governor's direct line that would track phone calls for or against issues. You are encouraged to phone that number - (608-266-1212) and also to encourage your Mayor, Administrator, or Finance Director to contact the governor's office to alert them that the manufacturing cost shift in the Department of Revenue budget proposal is not acceptable.*

## Reassessment can mean double whammy at tax time

By MICHELE DERUS

[mderus@journalsentinel.com](mailto:mderus@journalsentinel.com)

**Posted: Jan. 29, 2005**

*Some taxpayers got off lightly on this year's property tax bills - and some got a double whammy. That's because their communities conducted property revaluations, also known as reassessments, to realign the tax values of homes and business with current market values. The idea behind revaluation is that everyone should pay his or her fair share of government service costs - dollar for dollar, according to the value of their property.*

*Some municipalities reassess annually, including Milwaukee and Racine. Other communities' schedules vary widely. State law requires communities to revalue when a local assessment drops below 90% of actual market value.*

*If your house appreciated at the overall rate for your community, your tax increase reflects only your community's increase in spending. But if the reassessment process determined that your house appreciated faster, you'd pay proportionately more of increased local costs: two tax boosts at the same time. "It's a common misconception" that revaluation means higher taxes, said Jason Helgerson, executive assistant to state Revenue Secretary Michael L. Morgan.*

*"Assuming your property grows in value at about the average in your community, and the levy stays fixed, your taxes wouldn't go up at all. Your tax rate would go down, but your bill would be unchanged," he said.*

*People with waterfront or water view properties, or in coveted neighborhoods, probably winced at December's bill, payable this month, Helgerson acknowledged.*

*"Reassessment leads to a shift in tax burden onto the faster-rising properties," Helgerson said. Wisconsin's constitution dictates that property must be taxed at its highest and best use. The only legal exception, Helgerson said, is farmland.*

*Wisconsin law requires communities to conduct a property reassessment when assessed values slip below 90% of market value, figured by the state in its own independent process.*

*That's the theory. In practice, however, some communities revalue property only every five or more years, slipping well below the 90% level. When they are forced to reassess, homeowners can see a big jump in property taxes.*

*To correct the imbalance, the state Department of Revenue calculates market values annually for every community, a process called equalization, Helgerson said. Equalization ensures that no community gets an unwarranted break when state charges are assessed or state revenue-sharing payments are allotted.*

*"We feel, at the end of the day, that the state does a pretty good job of assuring that communities have a fairly equal tax burden," he said.*

*The state Department of Revenue provided a list of communities that reassessed property in 2004. Some municipalities at county borders have parcels in two counties.*

**Milwaukee County** – Village of Brown Deer, Village of Greendale, Village of River Hills, City of Milwaukee, City of Oak Creek, City of West Allis.

**Waukesha County** – Town of Mukwonago, Town of Ottawa, Village of Elm Grove, Village of Mukwonago, Village of Nashotah, Village of North Prairie, Village of Sussex, City of Delafield, City of Milwaukee.

**Ozaukee County** – City of Port Washington, Town of Grafton.

**Washington County** – City of Hartford, Town of Wayne, Town of West Bend.

**Racine County** – City of Racine, Town of Dover, Town of Yorkville, Village of Elmwood Park, Village of Wind Point.

**Kenosha County** – City of Kenosha, Village of Pleasant Prairie, Village of Twin Lakes.

From the Jan. 30, 2005, editions of the Milwaukee Journal Sentinel

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Homeowners Revolt  
Against Tax Assessors

*Rising Property Levies Spur*

*Lawsuits, Calls for Ousters;*

*Boston Tries a New Tack*

By RAYA. SMITH

Staff Reporter of THE WALL STREET JOURNAL

January 25, 2005; Page D1

As home prices and property taxes in many areas of the U.S. continue to reach new heights, homeowners are aiming their sights at a common target: the local tax assessor.

Angry about higher tax bills, and not content with the formal appeals process, citizens are suing assessors or calling for their ouster. In other cases, mounting pressure is prompting city councils and community organizations to arrange grilling sessions where the spotlight is on the assessor to explain why assessed values and tax bills have gone through the roof. (cont on next page)

In Canaan, N.Y., more than 50 residents sued the local assessor after seeing their property-tax bills more than double during the past 10 years.

Outraged by the big increases in their property assessments, Madison County, Ga., residents flooded the tax assessor's office last summer with 1,500 appeals, and sought the resignations of the entire board of assessors. In Essex County, N.J., about 100 citizens packed their local synagogue in West Orange, N.J., in October for a special meeting with town officials, including the mayor, to discuss rising property taxes.

"People were feeling it has gotten out of control," says Michael Luxenberg, president of Congregation Ahawas Achim B'nai Jacob and David. "You think you can afford a home and taxes keep going up a thousand dollars a year over the course of a few years. It really becomes unaffordable."

Such outcries are a common feature of heated housing markets, as longtime homeowners who bought at much lower prices get hit with huge tax increases. Similar fervor helped give rise to California's Proposition 13 in the 1970s, which limited municipalities' ability to raise taxes there and led to similar laws around the country.

But the increases in assessments in many parts of the country are particularly dramatic this time around. In some areas, people who bought just a few years ago are seeing increases in their property-tax bills ranging from 30% to 40%. Homeowners in Harris County, Texas, which includes the city of Houston, saw increases in property taxes of more than 106% in seven years, partly due to a "hyper-accelerated housing market" in the county, says Paul Bettencourt, Harris County Tax Assessor-Collector. The average property tax bill for a median-valued single-family home in the U.S. was \$2,778 in 2004, up 9% from \$2,549 in 2002, according to the Minnesota Taxpayers Association, a St. Paul, Minn., public-finance research group.

A reason why assessments have jumped stems partly from a cash crunch at the local level. Many localities have been strapped for money during the past few years due to state cutbacks and the economic downturn combining with rising costs for education, law enforcement and other services. So they turned to the housing market as a growing money pot.

While county, municipal and school boards set overall property tax rates, local assessors have enormous influence over how much each property owner pays. Property-tax bills are calculated by multiplying the assessed value of a home by the local tax rate. It's the assessor's job to provide these governments with an annual list of real-estate owners and estimated values of each property.

In general, assessors are supposed to base assessments on each property's estimated fair market value. But their methods can vary. In some cases, assessors will visit the property and do an evaluation to determine the assessed value. Sometimes they will look at sales of comparable properties in the area and then reset values. They could also visit a number of the properties and use the data to determine assessments for the area's properties.

There are a number of other factors that can affect the process. States vary significantly in terms of how local assessors are chosen and the credentials they are required to have. Financial support for the assessment process also widely differs, as do assessment and appeals laws, and state oversight. And assessors, who are either appointed or elected, face pressures from politicians or voters.

"Each affects the accuracy and fairness of real-estate assessment in material ways," says Robert P. Strauss, a Carnegie Mellon University professor of economics and public policy. The number of appeals in 2003, a reappraisal year, was 173,815. In New York state,



the number of property-tax appeals that ended up going to state Supreme Court rose to 17,448 in 2003, from 15,638 in 2002, according to the Office of Court Administration.

Prof. Strauss studied assessments in four urban areas for 2001 and 2002 — Washington, D.C., Baltimore City, Md., Allegheny County, Pa., and Cuyahoga County, Ohio — and found “substantial variability” in the success of each assessor in achieving uniform assessments.

Assessors are taking steps to make the process more transparent, doing everything from computerizing the assessment process to making assessment data — and themselves — more accessible. In Boston, for example, the assessor’s office teamed up with a local technology company to design a computerized system that provides assessors with detailed information about property boundaries and building footprints, among other things. Ronald W. Rakow, commissioner of assessing in Boston, said the high-tech system has helped keep assessment disputes in check. Ten years ago, Mr. Rakow says, his office got about 12,000 challenges. In 2003, the number was about 4,200.

In Louisiana, a group of legislators has proposed a constitutional amendment to limit assessment increases in response to complaints from homeowners across the state about property taxes for 2004 increasing from 100% to 500% after the state’s most recent reassessment. The increases came after a state legislative audit found that many tax assessors ignored a law requiring all properties be reassessed at least every four years and assessors then worked hard to equalize assessments.

The number of assessment appeals and lawsuits against assessors has been on the rise in many parts of the country. Harris County, Texas, saw 176,328 property-tax appeals in 2004, an unusually high number because 2004 wasn’t a property-value reappraisal year, says Mr. Bettencourt, the local assessor.

In Canaan, N.Y., 51 residents filed a multipetitioner lawsuit in New York state Supreme Court against the town assessor, the three-member assessment review board and a host of town officials.

In the suit, the homeowners claim they were unfairly targeted for higher assessments for subjective reasons such as being new to the area or their income level.

One resident, Michael Resnick, filed a separate lawsuit in the state high court last year after he found out that the assessed value of his two-bedroom home in Canaan rose \$100,000 in one year. That meant a \$3,000 rise in property taxes for Mr. Resnick to \$19,250 a year, which came as a surprise because he says there were no significant improvements to the property. After losing an appeal of the assessment, he filed suit, claiming he was assessed at an even higher percentage of fair-market value than other properties in town.

Clai Sommers, a homeowner, says her property is unlivable and is set for demolition, and yet it was assessed at \$317,381. The homeowners are seeking to have the town’s 2004 property-tax assessments declared invalid and unconstitutional. “The system is flawed,” says C. Crispin Mangiardi, the attorney representing Mr. Resnick and the other homeowners.

The defendants in the case referred calls to the town attorney, who wasn’t available to comment. Arguments for both cases are set to begin during mid-February.

Homeowners who aren’t happy with the outcome of the local appeals process can take their cases to a state-level appeal board or court if local and state avenues have been exhausted, says Peter Sepp, a spokesman for the National Taxpayers Union, a citizens’ group in Alexandria, Va.

James M. Turteltaub, a partner at Carlin & Ward P.C., a Florham, N.J., law firm, points out that going to court can be a costly and time-consuming process that may not be worth the trouble if it’s a matter of a few hundred dollars.

**WELCOME to our new members:**

**Esser, Erika**  
**Assessment Technician**  
**City of Fitchburg**  
**5520 Lacy Rd**  
**Fitchburg WI 53711**  
**(608) 270-4235**  
**(608) 270-4212**  
**erika.esser@city.fitchburg.wi.us**

**Hansen, Laurie**  
**City of Pewaukee**  
**W240 W3065 Pewaukee Rd**  
**Pewaukee WI 53072**  
**(262) 691-0820**  
**hansen@pewaukee.wi.us**

**Hassmann, Judith A**  
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**N88 W16573 Main St**  
**Menomonee Falls WI 53051**  
**(262) 253-1142**  
**(262) 253-4098**  
**judy@wi-assessor.com**

**Heim, John D**  
**Property Appraiser**  
**City of West Bend**  
**1115 S Main St**  
**West Bend WI 53095**  
**(262) 335-8351**  
**(262) 306-3102**  
**appraiser@ci.west-bend.wi.us**

**McComb, John H**  
**Assessor**  
**Professional Assessment Serv**  
**W11586 Demyonck Road**  
**Lodi WI 53555**  
**(608) 592-4409**  
**(800) 315-3363**  
**johnmccomb1@aol.com**

**Schmidt, Kurt A**  
**Property Appraiser**  
**City of LaCrosse**  
**400 LaCrosse St**  
**LaCrosse WI 54601**  
**(608) 789-7645**  
**schmidtk@cityoflacrosse.org**

**Smith, Carolyn J**  
**Property Assmt Spec**  
**WI Dept of Revenue**  
**P O Box 3742**  
**LaCrosse WI 54602**  
**(608) 779-0558**  
**smithcjna3j@earthlink.net**

**Vanderveren, Sally**  
**Property Appraiser**  
**Equitable Appraisal Inc**  
**8081 Nicks Lane**  
**Eagle River WI 54521**  
**(715) 479-4794**  
**(715) 479-4796**  
**svanderveren@equitableappraisal.com**



To place your order for one of these beautiful desk accessories please follow directions below :

Orders should be made with John Meyer (414-286-3162) (jemeyer@milwaukee.gov).

Checks should be made to WAAO for \$25, with a notation that this is for "clock".

Checks should be mailed or given to directly to:  
Joan Spencer  
City of Marshfield Assessor's Office  
630 S Central Avenue  
Marshfield, WI 54449-0727

## **2004-05 Calendar**

### **Wisconsin Association Of Assessing Officers**

#### **2004**

<b>October 11</b>	<b>Executive Board Meeting</b>	
October 15 - December	AVOW Deadline	Raintree Resort, WI Dells
<b>December 6</b>	<b>Quarterly Membership Meeting</b>	Crowne Plaza, Madison

#### **2005**

<b>January 10</b>	<b>Executive Board Meeting</b>	
January 14 - March	AVOW Deadline	Raintree Resort, WI Dells
<b>March 7 and March 8</b>	<b>Quarterly Membership Meeting</b>	
<b>Education &amp; Training</b>	Kalahari Resort, WI Dells	
<b>April 4</b>	<b>Executive Board Meeting</b>	
April 8 - June	AVOW Deadline	Raintree Resort, WI Dells
<b>June 6</b>	<b>Quarterly Membership Meeting</b>	Klemmers, Greenfield
June 6-8	NCRAAO Conference	Moline, IL
<b>July 11</b>	<b>Executive Board Meeting</b>	
July 15 - September	AVOW Deadline	Raintree Resort, WI Dells
August 30-September 2	Municipal Assessors Institute	
<b>August 31</b>	<b>WAAO Business Meeting</b>	Radisson Hotel, La Crosse
September 18-21	IAAO Conference	Anchorage, AL
October 16-19	Wi Towns Assoc Convention	Holiday Inn, Stevens Point
<b>October 10</b>	<b>Executive Board Meeting</b>	
October 14 - December	AVOW Deadline	Raintree Resort, WI Dells
<b>December 5</b>	<b>Quarterly Membership Meeting</b>	Crowne Plaza, Madison

## **ASSESSOR/APPRaiser EDUCATION REGISTRATION**

*Kalahari Resort & Convention Center*

*1305 Kalahari Drive PO Box 590*

*Wisconsin Dells WI 53965 Phone 608-254-5466 Toll Free Reservations 877-253-5466*

[www.kalahariresort.com](http://www.kalahariresort.com) e-mail: [info@kalahariresort.com](mailto:info@kalahariresort.com)

### **Monday, March 7, 2005**

**WAAO Quarterly Meeting 10:30 a.m.**

**Registration Fee : \$30.00 WAAO Members / \$40.00 Non-WAAO Members**

*Includes Noon Luncheon Followed By Afternoon Training*

**Wisconsin Property Listers: Who are they? What do they do? How do they affect assessors?**

**Various instructors from the Wisconsin Real Property Listers Association**

*Being submitted for 3 Hours Law/Mgmt Continuing Education*

Number Attending Noon Luncheon:

Registrations For Afternoon Training:

Registration Fee Enclosed:

### **Tuesday, March 8, 2005**

**Starting At 8:00 a.m.**

**"Appraising Convenience Stores"**

**An educational session developed by the Appraisal Institute**

*Instructor: Robert E. Bainbridge, MAI, SRA*

*Being submitted for 7.0 Hours Assessor Appraisal Continuing Education Credit*

*Submitted to the Real Estate Appraisers Board For 7.0 Hours of Continuing Education Credit.*

**Registration Fee: \$95.00 (WAAO members) \$145.00 (non-WAAO members)**

**Includes continental breakfast and Noon Luncheon**

**Please register early to guarantee a spot in the class.**

**Registrations after Friday February 25<sup>th</sup> may be charged an additional shipping fee.**

Registrations:

Mailing Address:

Phone Number:

Email:

Registration Fee Enclosed:

Date Paid:

**All Registration Fees Payable To: W.A.A.O.**

*Mail To: Joan Spencer, City Assessor*

*WAAO Treasurer*

*630 S Central P O Box 727*

*Marshfield WI 54449-3856 Telephone: 715-384-3856 Fax: 715-384-7831*

# MEMBERSHIP APPLICATION FORM

## WAAO Membership Classifications

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

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

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

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

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

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

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

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Check	Dues (Annual - August 1 through July 31)			
<input type="checkbox"/> New Member	<input type="checkbox"/> Membership Renewal			
<input type="checkbox"/> WAAO \$25 Regular	<input type="checkbox"/> \$20 Associate	<input type="checkbox"/> \$20 Student	<input type="checkbox"/> \$15 Retired Regular Member	<input type="checkbox"/> \$50 Subscribing
<input type="checkbox"/> IAAO	\$150 (First year, first time members \$125, or \$75 by signing up through IAAO Rep. Mary Reavey (414) 286-8447)			

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

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

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

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

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

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

