



# Assessor's Voice of Wisconsin



March, 2006



## From the President's Desk:

The New Year is upon us. By now we should have all our personal property blotters sent and in the process of doing our field reviews. Due to budget cuts I'm sure some of you are experiencing delays in obtaining the 2006 work rolls as well as the new local modifiers. I guess

we just need to be patient.

Speaking of patience – the certification discussion raised a lot of interest. Changes, particularly anything affiliated with the government, take time. A lot of people felt the recommendations discussed would take effect in the immediate future. The request for ideas from the Department of Revenue was fulfilled and discussion on various topics of the recommendations will hopefully continue to better our profession. Like any potential change, there are as many positives as there are negatives. The important factor is an on going line of communications with DOR to better serve all. All of us must have patience and continued involvement in our association to strive for more professionalism.

We have an opportunity to put our best foot forward with our Legislative day February 1<sup>st</sup>, I hope this will show our legislators not all assessors are "bad". We are trying to be as equitable as the law allows and serve our taxpayers, similar to what they are doing.

I can not stress enough the need for good communications and a positive attitude. We need to be good listeners with all people and not jump to conclusions.

Mel

## Upcoming Education Opportunities

### WAAO Quarterly Meetings

#### MARCH MEETING

**DATE:** Monday, March 6, 2006

**PLACE:** Klemmer's Banquet Center  
10401 W. Oklahoma Avenue  
Greenfield, WI 53228  
608-244-4703

**TIME:**

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

Mary Reavy will be giving away an IAAO membership or renewal at the meeting, so...MAKE SURE YOU ATTEND!



#### JUNE MEETING

**DATE:** Monday, June 5, 2006

**PLACE:** Kalahari Resort  
Wisconsin Dells, WI

**2005-2006 Officers**

Mel Raatz President  
Oconto Falls (920) 846-4250

James Siebers President-Elect  
Mequon (262) 236-2953

Kathy Romanak Vice-President  
Waterford (262) 534-3003

Joan Spencer Treasurer  
Marshfield (715) 384-3856

Pam Hennessey Secretary  
Madison (608) 274-6842

Mark Schlafer Past-President  
LaCrosse (608) 789-7525

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Wes Little 2007  
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Scott Winter 2008  
Milwaukee (414) 286-3137

Shannon Krause 2008  
West Bend (262) 355-5125

William Biggs 2008  
Appraisal Serv & Data Proc Sys  
(715) 834-1361

**IAAO Representatives**

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

James Siebers  
Mequon (262) 236-2953

**AVOW Newsletter**

Steve Miner Editor  
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Cudahy miners@ci.cudahy.wi.us

**Special Thanks to:**

On February first we had about 45 members of our organization attend the first annual Assessor's Legislative Day. We met for lunch then headed over to the capital to talk with our legislators. All the comments that I heard were positive and several members felt this was the best WAAO activity that they had ever been involved with. Thanks to all who went to Madison!

Steve

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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

Monday, December 5, 2005

Crown Plaza  
Madison, Wisconsin

President Mel Raatz called the WAAO business meeting to order at 10:30 a.m.

### SECRETARY/TREASURER REPORT

#### Secretary

The minutes from the last Quarterly Meeting were approved as printed in the AVOW.

#### Treasurer

The operating accounts have a balance of \$17,873.80 and the Education Fund has a balance of \$8,114.86, for a total of \$25,988.66. The League raffle at the September Institute added \$582 to the Education fund.

The Executive Board adopted the WAAO operating budget for 2006. Revenues were \$19,415 and expenditures totaled \$22,415, for a deficit of \$3,000. There was some discussion of possibly raising dues to compensate for that amount in 2006. The primary reason is we've added lobbyist fees; the board feels the lobbyist is worth what we are paying her. The Board will be looking for input from the members regarding a dues increase before the next Board meeting (January 9<sup>th</sup>). The last increase was March 2001. Dave Dueholm suggested we hold an advisory vote today and most agreed an increase to \$35 for regular membership would be acceptable. A dues increase would be a bylaw change and should be voted on by the members at the March quarterly meeting in order to make the change prior to sending out next year's dues notices. Please review the handout sheet Joan provided and pass along your thoughts. The treasurer's report was approved.

#### Membership Report

We currently have 554 members, plus some additional renewals today. New members include: Amy Toporski from Associated Appraisal Services; Ryan Ranker from the City of Milwaukee; Joseph Connolly and David Edge from Gardiner Appraisal Service.

#### Correspondence & Other Communications

- 1) Mel had been contacted about an assessor complaint and whether he is a WAAO member (he's not)

- 2) Mel received a call from Jolene on a trespass amendment which she needed an answer to immediately. Four amendments were put forth by the builders' association. One was that we not hold the contractor liable if we were injured on the site, which is not a problem for us; however, the other 3 amendments were objectionable. Jim Young remarked that their building permit gives permission for the building inspector and the assessor to inspect the property.
- 3) A legislator told the Oshkosh assessor we should be covered under the municipal code. Mel will check into that.

#### Activities on Behalf of the Association

none

#### COMMITTEE REPORTS

##### Awards/Resolutions Committee

Steve Miner presented an award plaque to Mel as new president in appreciation for all the work he has done and will do.

Mel presented 3 resolutions to: Mark Schlafer (as past president), Reed Johnson and John Meyer (as past board members) in appreciation of all their hard work on behalf of the association.

##### Planning & Management

Mel Raatz said he'd like this committee to meet yet this month to address several issues:

- 1) By-laws and handbook
- 2) Do we need the following Committees:
  - a. Property Tax Awareness
  - b. Computer Assisted
  - c. Commercial Sales
- 3) Appraisal vs. assessment

##### Ad Hoc SLF Liaison Committee

Bob Lorier reported the last meeting was Nov. 17 and the next will be Jan. 19<sup>th</sup>. They discussed IPAS (Integrated Property Assessment System) and e-returns. The Department of Revenue (DOR) is beginning IPAS contract discussions with Tyler, and is working with several counties on e-transfer returns. Reed Johnson transferred from Assessment Practices to the Manufacturing Assessment district office. Mike Higgins has resigned from the SLF committee and we now need an additional member for this committee.

### **IAAO Representative Report**

Mary Reavey can offer you half-price membership to IAAO for your first year. That also gives you a discount on the Milwaukee conference as well as other IAAO offerings.

### **Ad Hoc IAAO 2006 Host Committee**

Mary Reavey reported the organizing plan is posted on the WAAO website and should soon be on the IAAO website. The committee is working with DOR on the education sessions to obtain continuing education credits. We had 20-25 Wisconsin attendees in attendance in Alaska, and hope to have a larger presence in Milwaukee next year. Scott Winter is working on conference content for the Milwaukee conference. There is an IAAO magazine published monthly and last month's had articles on the Alaska conference and the upcoming Milwaukee conference. They are looking for more articles related to Wisconsin and Mary requested that someone write an article on our agricultural use value. Maybe an article on waterfront valuation would also be appropriate. Anything that would be of interest to assessors, please contact Mary. She'd really like to showcase Wisconsin throughout the year.

Scott Winter is working on the education programs and reported the tracks are: tax collection, office management, standards and policy, personal development, valuation, and technology. If you would like to present on any of these tracks or know someone who would, please contact Scott.

### **NCRAAO Representative**

Bob Lorier said the next conference will be June 18-20, 2006 in Grand Forks, ND. The rooms are \$65 per night at the hotel, with conference registration less than \$200. We do have some scholarships available. They are looking for a new director for NCRAAO, so if anyone is interested, please contact Mel this week.

### **Ad Hoc NCRAAO 2008 Host Committee**

Steve Miner reported it will be held in Wisconsin for 2008. There are 10 member states (Michigan, Wisconsin, North and South Dakota, Illinois, Indiana, Iowa, Missouri and Nebraska), and if you are a member of WAAO you are a member of NCRAAO. The conference rotates among those 10 states. The committee looked at the Fox Hills Resort in Mishicot and the Regency in downtown Green Bay. The Regency was chosen and the conference dates will be June 14-16, 2008. We expect 250-300 total attendees. That year WAAO will not hold the March thaw educational session. Assessor certification will be sought for the classes. There will also be a spouse's program. The 2007 conference will be held in South Dakota.

### **Ad Hoc Certification Review**

John Meyer presented the recommendations of the committee which were approved by the executive board earlier

today. This committee was formed at the request of DOR to recommend enhancements to the certification process. Their deadline is the end of 2005. Among the changes recommended are for the once-in-a-lifetime temporary certification to expire in 100 days, and that an additional 100 days can be granted by the employer if the person fails to pass the exam in the first 100 days. The Technician certification requires a high school diploma or GED, with no continuing education requirements. The new Assessor I level combines the previous Property Appraiser and Assessor 1, and can no longer sign an assessment roll. An individual must have 1000 hours of work experience prior to taking the exam. In addition, an associate degree would be required or equivalent work experience or appraiser certification. The continuing education requirements are increased. The Assessor 2 level can sign the assessment rolls. In addition to the 1000 work experience, an additional 6000 work experience would be required in order to take the exam. A degree is also required and IAAO coursework, or certified general appraiser certification, or sufficient work experience as substitute. Again, continuing education requirements are increased. The Assessor 3 remains unchanged, and would be required for the Cities of Milwaukee and Madison and county assessors. DOR and/or WAAO should develop a training plan template to be used by employers for temporarily certified individuals, and also develop internet training.

The Advisory Certification Review committee would have expanded duties of approving work experience equivalents, investigating complaints, and making recommendations for penalties/sanctions. Explore the idea of an instructor training workshop for anyone who presents certified educational courses (similar to IAAO). Also have more stringent monitoring of certified courses. These recommendations will be forwarded to DOR for discussion. Bob Lorier commented that DOR has been asking us for recommendations, which is good.

The push is to improve our professionalism, and we need to also improve our image which has been tarnished by the few horror stories that circulate. Another comment was that before increasing educational requirements make sure the educational opportunities are available. Michelle Cullen asked whether a survey could be posed to the general membership, but time is so tight that any concerns should be forwarded as soon as possible. Steve is posting it on the WAAO website. Mike Kurth commented that the issue now is that the membership needs to be able to review it and comment prior to submitting it to DOR. The committee will see if DOR can give us an extension on the 1/1/06 deadline to allow more time for membership to review the proposal.

### Education & Training

Reed Johnson said the program for today deals with water-front valuation. Please write your questions down on paper in the basket at the back of the room for the presenters.

### Membership Services

Nan Giese announced that the March thaw will not be held in 2006 because of the IAAO conference. The March 6th quarterly meeting will be held at Klemmers in Milwaukee area and the June 2006 meeting will be held at the Kalahari Resort in Wisconsin Dells.

### Public Relations

Scott Winter reported they are promoting an Assessor Legislative Day on February 1<sup>st</sup>. First meet with Jolene, our lobbyist, then go to Capitol to meet with legislators. Please sign up, we are trying to get at least 50 assessors to attend. There are also letters being drafted to send to our legislators.

### Legislative Committee

Pete Weissenfluh reported there was a public hearing on the trespass bill, at which the assessment profession was "knocked." Talking points are being prepared for the legislative day. The s. 74.37 fix proposal is now drafted, with Rep. Breske's help. We are now looking for sponsors for our bill. Pete had e-mailed members who are in districts represented by legislators we might like to have as sponsors. This proposal does not repeal s. 74.37, but any further action by property owner would be based on the record of the board of review instead of a new hearing.

### Property Tax Exemptions

Mary Reavey talked about Assembly Bill 573. There was a hearing on this bill, known as the "Columbus Park" bill, which would start assessing high-end senior housing projects. We have several organizations that are in support of the bill. The sponsor is working on getting the needed votes, but they don't want to forward the bill until they know it will be able to pass through the committee and the Assembly. The City of Madison won at Circuit court that the Attic Angels property is assessable.

### Rural Concerns

Mel Raatz briefly stated that the Wisconsin Towns Association conference was held in October. They had good attendance at the classes.

### Real Estate Standards

Kathy Romanak reported the committee is working on subsidized housing material for the Wisconsin Property Assessment Manual, and Sharon McCabe attended their last meeting to offer additional information.

### OLD BUSINESS

none

### NEW BUSINESS

- 1) Steve published the 2006 budget in the December AVOW.
- 2) Steve will publish the potential membership dues increase in the next AVOW.
- 3) Shannon Krause requested ideas for subject matter for the Institute.
- 4) Hugh Harper asked if we could be connected on a listserv to make it easier to distribute information on current issues and make comments. Steve Miner will investigate this.

### ANNOUNCEMENTS

- 1) Deaths:
  - a. Kyle Schultz (son of Leyton, brother of Jud)
  - b. Denise Ash-Kamiru passed away around Thanksgiving.
- 2) We received a thank you from the family of Darlene Cappel
- 3) Another assessor in the southeastern area, Jerry Magnan passed away.
- 4) The City of Oshkosh is looking for an assessment technician.

A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11:45 a.m.

*Respectfully Submitted,*  
**Pam Hennessey, Secretary**

**See you at the next meeting in Greenfield**





March Meeting Preview  
 By: Paul Koller

**Understanding Conservation Easements**

Mark your calendar and make plans to attend a special educational offering to be held at the WAAO Quarterly Meeting, Monday, March 6<sup>th</sup>, 2006 at Klemmers Banquet Center in Greenfield.

Did you know that Wisconsin land trusts hold over 325 conservation easements, protecting 35,000 acres in the state? And did you know that the State of Wisconsin holds over 2100 easements statewide, and municipalities from Bayfield to Dane Counties have instituted publicly supported purchase of development rights programs?

In Wisconsin, land trusts, state agencies, and municipal programs use conservation easements to effect key land protection in our communities. Easements are employed in state planning, environmental protection, and conservation land use planning.



At our March Meeting we will have 2 speakers that will provide us with an overview on this unique form of land use that is becoming more and more prevalent in many of our districts. Pam Foster Felt of Gathering Waters Conservancy will update us on the different types of easements, how they are implemented and administered. Paul Scott, a Real Estate Specialist with the Wisconsin Department of Natural Resources will give us an overview on how conservation easements are being valued.

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



**Commercial Sales Data Base**

Please watch you mail box for an e-mail from Wesley Little. He and his staff will soon be contacting all WAAO members with a request for commercial sales information. He will sending out an Excel spreadsheet with multiple tabs of data. Please fill in your data and send the form back to Wes in Beloit. His staff will be compiling all the sales information and it will them be published in the WAAO members only section of the web site.

You can also get the form on the WAAO web site at:  
<http://www.waao.org/Committees/CommSales/CommSalesTemplate.xls>

**NEW WAAO MEMBERSHIP PINS**

We have received new membership pins with a new design for 2006. Enough pins have been ordered for all WAAO members. The pins will be available at the quarterly membership meetings and can be picked up by the members or member designate.



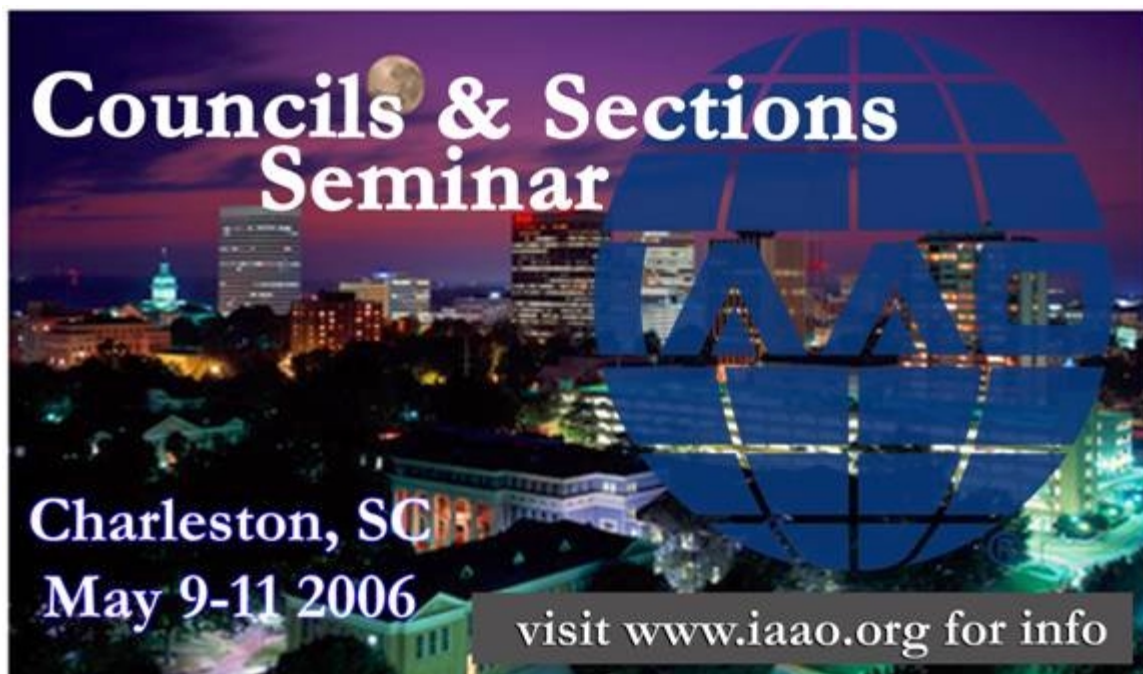
## NOTICE OF PROPOSED WAAO BYLAW CHANGE FOR 2006

The WAAO Executive Board voted January 9<sup>th</sup>, 2006 to approve a revision to the WAAO dues schedule, incorporated under Article IX, Section 6, of the WAAO Bylaws.

“Any revised dues schedule shall be presented by the Executive Board of Directors to the general membership for approval at a quarterly meeting.”

The following change was approved by the Executive Board for the 2006 dues schedule. It will be voted on by the general membership at the March 6, 2006 quarterly meeting in Wisconsin Dells.

<b>Membership Type:</b>	<b>Approved 3/5/01</b>	<b>Dues Approved by Executive Board 1/9/06.</b>
Regular	\$25.00	\$35.00
Associate	\$20.00	\$25.00
Student	\$20.00	\$25.00
Subscribing	\$50.00	\$70.00
Retired Regular	\$15.00	\$20.00



**LEGISLATIVE UPDATE**

**WAAO'S LEGISLATIVE DAY**

Wednesday, February 1<sup>st</sup> marked WAAO's first ever-legislative day. All who attended had nothing but positive comments. We had about 50 people attend. Thanks to all of the assessors who took part in this event. We need to do it at least annually! Special thanks to Jolene Plautz, WAAO's lobbyist, Steve Miner, our WAAO webmaster, Public Relations chairman, Scott Winter, his committee, and the members of the legislative committee.

The afternoon started off with a great buffet lunch at Kavanaugh's, followed by distribution of handouts, a discussion of our legislative interests, and good directions for maneuvering around the State Capitol. At least 33 Legislators and/or their aides were visited. A follow-up letter, drafted by our Public Relations team, put a nice finishing touch to the visits.

The following legislators were visited: \*

	NAME	DISTRICT
Senator	Breske,	12
Senator	Brown, Ronald	31
Senator	Carpenter, Tim	3
Senator	Cowles, Robert	2
Senator	Darling, Alberta	8
Senator	Grothman, Glenn	20
Senator	Harsdorf, Sheila	10
Senator	Jauch, Robert	25
Senator	Kananke, Dan	32
Senator	Lasee, Alan	1
Senator	Plale, Jeff	21
Senator	Miller, Mark	16
Senator	Robson, Judy	15
Senator	Wirch, Ropbert	22
Rep	Ainsworth, John	6
Rep	Benedict, Chuck	45
Rep	Berceau, Terese	76
Rep	Boyle, Frank	73
Rep	Carpenter, Tim	21
Rep	Friske, Donald	35
Rep	Gard, John	89
Rep	Gielow, Curt	23
Rep	Gotlieb, Mark	60
Rep	Gunderson, Scott	83

Rep	Hebl, Gary	46
Rep	Honadel, Mark	21
Rep	Jeskewitz, Sue	24
Rep	Kerkman, Samantha	12
Rep	Kreibich, Rob	93
Rep	Kreuser, James	64
Rep	Krusick, Margaret	7
Rep	Mursau, Jeff	36
Rep	Nelson, Tom	5
Rep	Ott, Al	3
Rep	Pridemore, Donald	99
Rep	Sinicki, Christine	20
Rep	Steinbrink, John	65
Rep	Strachota, Patricia	58

\*We may have visited more; these were reported to the Public Relations committee.

**TRESSPASS BILL**

Assembly Bill 602, <http://www.legis.state.wi.us/2005/data/AB-602.pdf>, was voted on and passed the Rural Affairs and Renewable Energy committee on February 2<sup>nd</sup>. There were amendments added to the original bill in order to get the positive vote. President Raatz reported the following:

The amendments we agreed to leave in:

\* Not hold contractors liable for injury on construction sites.

\* We can visit a parcel owner 3 times in a year for a total of no longer than 8 hours.

(The last one is in reference to trespassing. We can knock on the front door, as many times as we want - that is not trespassing. We can visit the property with the owner's permission, as many times as we want - that is not trespassing.)

Hopefully this bill will make it legal to visit a property - hang a card on the front door if no one's home. Walk around the buildings and obtain measurements, pictures, etc. and leave without fear of being threatened with trespassing later. If you need interior information, you will obviously need to make an appointment or call to get the information. This bill now moves to the assembly floor for a vote.



(continued on next page)



**LRB 4555/1**

All members recently received an announcement and a request for action on this proposal. LRB 4555/1 is our legislative "fix" to the 74.37 Claim for Excessive Assessment. Representative Gottlieb and Senator Kapanke, legislators with extensive municipal background heard and understand the harm that these claims mean for taxation jurisdictions. WAAO is very fortunate to have these legislators willing to sponsor the proposal. Along with the trespass bill, the issue remains a top priority and if you have not already done so, explain the 74.37 claim issue and ask your legislators to sign on as a supporter of the bill. It is also a good idea to keep you local policy makers informed of our efforts. Thanks for all who have been active. At this time there are reported 5 more legislators signed on.

**Real Estate Standards Report-**

We met on Dec 15th, 2005-Wauwatosa City Hall. We worked on the final changes on Chapter 9-DOR Property Assessment Manual. Sharon McCabe attended. With all the editing and methodology in Chapter 9, her assistance, experience, expertise in the subsidized housing and income capitalization assessing and her time was greatly appreciated by the committee. The recommendations and changes were presented to the Executive Board Jan 9th.

Kathy Romanak-Chair

**COLUMBUS PARK LEGISLATION – AB 573**

<http://www.legis.state.wi.us/2005/data/AB-573.pdf>

passed at the committee vote. The vote did not include the Gottlieb/Berceau substitute amendment. That amendment will have to be offered when the vote goes to the full assembly for vote.

# **Associated Appraisal Consultants, Inc.**

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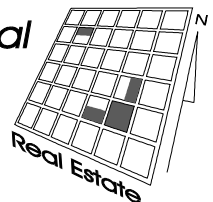
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- Full Value Maintenance
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- Detailed Sales Analysis
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- Specializing in Computer CAMA & CAD

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Wisconsin  
54913

**Lake Geneva**  
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**Hurley Associated Appraisal**  
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**WAAO EXEMPTION COMMITTEE REPORT**

The WAAO Exemption Committee met on January 26<sup>th</sup> in Wauwatosa to discuss the following issues: Columbus Park, Newark Decision and consequences, Cable Boxes and the WAAO Legislative Day.

**COLUMBUS PARK:** As a committee we spend most of last year working to help the Legislative Council understand and create legislation that would be fair to both municipalities and benevolent organizations. Ultimately legislation was drafted and sent to the Assembly Urban and Local Affairs Committee. Although we were not happy with the entire package the legislation did at least start to address the inequities associated with high end senior facilities and tax exemptions that assessors see. You may recall that WAAO supported amendments to the legislation that were drafted by Representative Gottlieb that attempted to limit the exemption for low-income facilities to those with at least 75% low-income occupancy and required the use of “excess income” from these projects to the County in which the facility is located. Although these amendments were supported by a majority of the Urban and Local Affairs Committee, the committee’s chair, Representative Le Mahieu did not allow the amendments to be included in the vote. I am pleased to report that the legislation did pass through committee on Wednesday, February 9<sup>th</sup>. I understand that the amendments will be introduced on the Assembly floor. Next it will be on to the Senate. There is already some movement in the Senate to undo the part that makes high-end senior facilities taxable and expand the rent use requirement. As you talk to your legislators please keep educating them on this important issue.

**NEWARK DECISION:** This decision was originally made at the Tax Appeals Commission and upheld by Circuit Court and is not being appealed further. It involves a manufacturing property that sought and was granted a waste treatment exemption. As a result the definition of waste treatment is expanded and there is a potential impact on assessable property statewide of \$1.8 billion that could now be considered waste treatment. The committee has reported this information to the Alliance of Cities and the League of WI Municipalities. Both are interested in pursuing the matter further possibly legislatively. We are asking the State and Local Finance Committee, who works regularly with the DOR, to make this an agenda item. If possible we would like them to share corrective legislation with us. The committee will continue to monitor the legislation and keep the Executive Board and WAAO membership informed.

**CABLE BOXES:** In November all assessors received a memorandum from State and Local Finance addressing the taxability of these receivers. The 2005 memo takes the opposite stance on these items of personal property from the 2004 memo. The committee requested the executive board to ask DOR some important questions regarding the memo so that local assessors can have more guidance in performing their duties. I understand that President Raatz and the Executive Board are in the process of discussing this matter.

**LEGISLATIVE DAY:** Lastly we discussed legislative day, how legislators stood on certain issues, and what to communicate with the legislators about on certain issues.



Free IAAO membership or membership renewal!!!



**Mary Reavy will be giving away an IAAO membership or renewal at the meeting, so...MAKE SURE YOU ATTEND!**

## ***W elcome to our new W AAO members!***

Acheson, Cliff  
Assessor 2  
4027 S Business Dr Suite 202  
Sheboygan WI 53081  
(920) 452-2334  
cliff@lakeshorepro.com

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(608) 267-1355  
james.bender@dor.state.wi.us

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Assessment Aide I  
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Madison WI 53703-3342  
(608) 839-3670  
jbentz@cityofmadison.com

Connolly, Joseph  
Assessor I  
Gardiner Appraisal Service  
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Madison WI 53704  
(608) 249-3134  
joeconnolly@care2.com

Edge, David  
Assessor I  
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Madison WI 53716  
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gardappr@verizon.net

Hall, Cameron M  
Prop Assmt Specialist  
Wi Dept of Revenue  
845 S Main St Suite 140  
Fond du Lac WI 54935  
(920) 929-7213  
(920) 929-7202  
cameron.hall@dor.state.wi.us

Koski, Kitt R  
Appraiser  
Bowmar Appraisal  
809 Cedar St  
Minocqua WI 54548  
(715) 559-4285  
kittkoski@aol.com

Ranker, Ryan D  
Property Appraiser  
City of Milwaukee  
3157 S Taylor Ave  
Milwaukee WI 53207  
(414) 286-3135  
(414) 286-8039  
rranke@milwaukee.gov

Timm, Todd  
Appraiser  
City of West Bend  
1115 S Main St  
West Bend WI 53095  
(262) 335-5183  
(262) 306-3102  
timmt@ci.west-bend.wi.us

Toporski, Amy S  
New Business Development  
Associated Appr Consl Inc  
1314 W College Ave  
Appleton WI 54912-2111  
(920) 749-1995  
(920) 731-4158  
amyt@apraz.com

Wnukowski, Janice  
Prop Appr Specialist - Journey  
Wi Dept of Revenue  
3208 Garner St  
Eau Claire WI 54701  
(715) 836-2844  
(715) 836-6690



## LADIES AND GENTLEMEN... MARK YOUR CALENDARS!

The North Dakota Host Committee wishes to extend an early invitation to the 2006 NCRAAO Conference to be held in GRAND FORKS! Comfortably located in the heart of the Red River Valley, Grand Forks offers small town hospitality with GRAND possibilities! Take the fast track to Grand Forks, then make a pit stop and enjoy a slightly slower pace.



The annual golf outing will be held Sunday, June 18, at the Kings Walk Arnold Palmer signature golf course. King's Walk offers classic golf course design in a natural prairie setting and recreates the atmosphere found at the great links courses of Scotland and Ireland. Those who don't golf will have an opportunity to take a casino run to Shooting Star Casino in nearby Mahanomen, MN.

Sunday evening, you'll have the opportunity to meet friends old and new at the President's Reception and Silent Auction to officially start the conference. Participants are asked to bring an item to donate to the silent auction. Contact Bob Wood at (701) 780-8259 or E-mail; [bob.wood@gfcounty.com](mailto:bob.wood@gfcounty.com) for information.

The conference offers twelve unique educational experiences, each 1.5 to 3 hours in length, scheduled throughout Monday and Tuesday. Classes include Residential Property and Land Valuation; Capitalization Rates; Ag Land Value by Detailed Soils; Grain Elevator Appraisal; MS Excel Applications; Ethanol Plant Appraisal, and Golf Course Appraisal.

Monday you'll be invited to enjoy an evening at the Ralph the famous Ralph Engelstad arena, also known as the finest hockey facility in the world. Dinner, entertainment and tours will be provided.

Thinking of bringing the family? The Grand Cities metro area offers a variety of activities geared toward the family. Your significant other may be interested in participating in our spouse's program which will include tours of the UND Aerospace Center, Vintner's Cellar, and Widman's Candy store.

You will be notified soon when on-line registration is available! The registration fee of \$200 includes all noon and evening meals. Registration packets and final schedules will be e-mailed the end of March or early April.

Hotel accommodations will be provided by Ramada Inn and Holiday Inn, Grand Forks, ND. Standard room rates are \$60 plus tax. For reservations call: RAMADA: (800) 570-3951 HOLIDAY INN: (701) 772-7131 Online Reservations - [www.ramada.com](http://www.ramada.com)

If you have any questions, please call Ben Hushka ([bhushka@cityoffargo.com](mailto:bhushka@cityoffargo.com)) at (701) 241-1340 or John Herz ([jherz@grandforksgov.com](mailto:jherz@grandforksgov.com)) at (701) 746-2611. NCRAAO web address: [www.ncraao.org](http://www.ncraao.org) I look forward to Racing to North Dakota with you!

John Herz, President NCRAAO



## TENTATIVE SCHEDULE

### SATURDAY JUNE 17, 2005

Reception hosted by NCRAAO Hospitality Committee (5:00pm – 7:00pm)  
 Golf outing & casino trip information will be made available

### SUNDAY JUNE 18, 2005

Golf Outing (Shotgun start 8:00am @ King's Walk Golf Course)  
 Casino Trip (Bus leaves @ 9:00am & returns @ 4:30pm)  
 President's Reception & Silent Auction @ Holiday Inn (6:00pm – 9:00pm)

### MONDAY JUNE 19, 2005

All education sessions will be held at the Ramada  
 Opening Session & Keynote Address (8:30am – 12:00pm)  
 Lunch Provided  
 Residential Property Appraisal (1:00pm – 2:30pm)  
 Soil Survey (1:00pm – 2:30pm)  
 Capitalization Rates (1:00pm – 2:30pm)  
 Residential Property Appraisal – Repeat (3:00pm – 4:30pm)  
 Agricultural Land Value by Detailed Soils (3:00pm – 4:30 pm)  
 Convenience Store Appraisal (3:00pm – 4:30pm)  
 Evening at the Ralph – Dinner, entertainment & tours (6:00pm – 9:30pm)

### TUESDAY JUNE 20, 2005

All education sessions will be held at the Ramada  
 Residential Land Valuation (8:30am – 12:00pm)  
 Grain Elevator Appraisal (8:30am – 12:00pm)  
 Microsoft Excel Applications (8:30am – 12:00pm)  
 Lunch Provided  
 Ethanol Plant Appraisal (1:00pm – 2:30pm)  
 Grain Elevator Appraisal – Repeat (1:00pm – 4:30pm)  
 Residential Values with Limited Sales (1:00pm – 2:30pm)  
 Golf Course Appraisal (3:00pm – 4:30pm)  
 Property Tax in Other States (3:00pm – 4:30pm)  
 Banquet @ Holiday Inn (6:00pm social, 7:00pm dinner, 8:00pm entertainment)

If you have any questions, please call  
 John Herz ([jherz@grandforksgov.com](mailto:jherz@grandforksgov.com)) at (701) 746-2611 or  
 Ben Hushka ([bhushka@cityoffargo.com](mailto:bhushka@cityoffargo.com)) at (701) 241-1340.

**2006 IAAO Conference –We are almost at the home stretch****INTERNATIONAL CONCEPTS - HOMETOWN APPLICATIONS**

Here's the latest – our planning meetings are getting more and more frequent. Please consider volunteering at the conference. We are planning to have 90+ volunteers and there will be lots to do Here is the schedule.

- 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 we are penciled in at the new Pier Wisconsin. We will be one of the first organizations to have an event there so it is really exciting. Check it

out at <http://www.pierwisconsin.org/>



- 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 be excellent ethnic foods, ethnic music, and we will finish up some excellent entertain-

ment.



- Tuesday, October 10
  - Awards breakfast sponsored by IAAO
  - Silent auction sponsored by Associate Members of IAAO
  - Free night so conference attendees can get out and enjoy the Milwaukee night life
- Wednesday, October 11
  - Banquet with entertainment during diner

And in addition to all this we are working with President Trout to make sure that the seminars, programs, and educational sessions are all top-notch. Scott Winter is on the course content committee, please contact him with any last minute suggestions.

As we said before, please consider volunteering to assist with education sessions or some other event.

Any suggestions for course content should be directed to Scott Winter (414) 286-3137. Other suggestions about the 2006 conference should be directed to Mary Reavey (414) 286-3101.

**REMEMBER: Mark your calendars – 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!!!!**

# WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

[www.waao.org](http://www.waao.org)

President	Melvin G Raatz	Oconto Falls	(920) 846-4250	<a href="mailto:rassessing@ez-net.com">rassessing@ez-net.com</a>
Pres. Elect	Jim Siebers	Mequon	(262) 236-2953	<a href="mailto:jsiebers@ci.mequon.wi.us">jsiebers@ci.mequon.wi.us</a>
Vice President	Kathy Romanak	Waterford	(262) 534-3003	<a href="mailto:romanak@tds.net">romanak@tds.net</a>
Secretary	Pam Hennessey	Madison	(608) 274-6842	<a href="mailto:pamhennessey@charter.net">pamhennessey@charter.net</a>
Treasurer	Joan Spencer	Marshfield	(715) 384-3856	<a href="mailto:joan@ci.marshfield.wi.us">joan@ci.marshfield.wi.us</a>
Past President	Mark Schlafer	LaCrosse	(608) 789-7525	

[schlaferm@cityoflacrosse.org](mailto:schlaferm@cityoflacrosse.org)

## 2005-06 Calendar



### 2005

- October 10 - Executive Board Meeting
- October 14 - December AVOW Deadline      Raintree Resort, WI Dells
- December 5 - Quarterly Membership Meeting      Crowne Plaza, Madison

### 2006

- January 9 - Executive Board Meeting      Hilton Garden Inn, WI Dells
- January 13 - March AVOW Deadline
- February 1 - Assessor's Day      Madison WI
- March 6 - Quarterly Membership Meeting      Klemmer's, Greenfield WI
- April 3 - Executive Board Meeting      Hilton Garden Inn, WI Dells
- April 7 - June AVOW Deadline
- June 5 - Quarterly Membership Meeting      Kalahari Resort , WI Dells
- June 18-20 - NCRAAO Conference      Grand Forks, ND
- July 10 - Executive Board Meeting      Hilton Garden Inn, WI Dells
- July 14 - September AVOW Deadline
- September 12-15 - Municipal Assessors Institute      Holiday Inn, Steven's Point
- September 13 - WAAO Business Meeting      Holiday Inn, Steven's Point
- October 8-11 - IAAO Conference      Milwaukee, WI
- October 15-18 - WI Towns Assoc Convention      Convention Center, LaCrosse
- October 23 - Executive Board Meeting      Hilton Garden Inn, WI Dells
- October 30 - December AVOW Deadline
- December 4 - Quarterly Membership Meeting      Corwne Plaza, Madison, WI

AVOW March 2006

**WAAO Quarterly Meeting**

DATE: **Monday, March 6, 2006**

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: **Understanding Conservation Easements**

INSTRUCTORS: **Pam Foster Felt - Gathering Waters Conservancy  
Paul Scott - Real Estate Specialist, WI Dept. of Natural Resources**

CREDITS: **3 hours Law & Management**

WAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAO

**If you plan on attending this meeting, please make a reservation by February 27, 2006. 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](mailto:joan@ci.marshfield.wi.us)**

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

Number in Party: \_\_\_\_\_

***\*\*Please include any questions on the program topics you wish the speakers to cover/answer in advance.\*\****



# 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)

New Member  Membership Renewal

WAAO \$25 Regular \$20 Associate \$20 Student \$15 Retired Regular Member \$50 Subscribing

IAAO \$150 (First year, first time members \$125, or \$75 by signing up through IAAO Rep. Mary Reavey (414) 286-8447)

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

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

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

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

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

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

