



Assessor's Voice of Wisconsin



September, 2006



From the President's Desk:

This has been a year of learning for me as president of WAAO. It is very rewarding to work with other assessors from around the state. All of us, rural, contractual or municipal assessors, have

similar problems and a common goal. We serve the public to the best of our ability. This is where WAAO can help! We can share ideas and solutions that have worked for others.

This past year has also been a learning experience for WAAO. This was our first attempt to actually present a couple of legislative bills. We weren't successful, but we learned a great deal in the process. We need to take what we have learned and apply it this coming year.

Our Legislative Day was a great success. I have heard nothing but positives. All of us need to get to know our legislators so when they have assessment problems they can call us for our opinion. This will be a great asset in the future for furthering a more professional image through out the state.

I'd like to thank all of you for your input. We need to continue to strive forward and promote our profession in a positive manner.

Mel Raatz
WAAO - President

Upcoming Classes and Educational Opportunities

2006 Municipal Assessor's Institute League of Municipalities Annual Assessors Conference September 12-15, 2006

New Holiday Inn
1001 Amber Avenue
Stevens Point, Wisconsin 54481
Check in: 3:00 p.m.
Check out: noon
715-344-0200

<http://www.lwm-info.org/>

IAAO Annual Conference October 8-11, 2006

Milwaukee, WI
See articles inside this publication for additional information
The courses will be approved by both DOR and DR&L

WI Towns Assn. Annual Convention October 15-18, 2006

LaCrosse Convention Center
300 Harborview Plaza
LaCrosse, WI

[http://www.wisctowns.com/
06ConventionOverview.html](http://www.wisctowns.com/06ConventionOverview.html)

IAAO Class 102

November 13-17, 2006
Fitchburg WI
Mary Watson, Course Coordinator
(414) 286-3178

2005-2006 Officers

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Oconto Falls (920) 846-4250

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

Kathy Romanak Vice-President
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Joan Spencer Treasurer
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Pam Hennessey Secretary
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Mark Schlafer Past-President
LaCrosse (608) 789-7525

Editor's Note: Thanks to Mel Raatz and the Executive Board for navigating us through another busy year. This was our best year yet on the legislative front and very successful in the courts!

Thanks again Mel !!!

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, June 5, 2006****Kalahari Resort, Wisconsin Dells**

President Mel Raatz called the WAAO business meeting to order at 10:40 a.m.

SECRETARY/TREASURER REPORT**Secretary**

The minutes from the March 2006 Quarterly Meeting were approved as printed in the AVOW.

Treasurer

The operating accounts have a balance of \$11,323.05 and the Education Fund has a balance of \$8,175.37, for a total of \$19,498.42. The operating balance is down 31% from the June 2005 balance.

The March quarterly meeting, held at Klemmers in Greenfield, had 77 paid receipts, which totaled \$1,925. Meeting expenses were \$2,007.37, for a cost of \$82.37.

Membership Report

We currently have 579 active members. Joan mailed out dues notices and has been receiving them back.

Correspondence & Other Communications

none

Activities on Behalf of the Association

none

COMMITTEE REPORTS**Auditing Committee**

Dave Krolicki no report

Awards/Resolutions Committee

Steve Miner reported that he handed out a nomination form for the 6 categories. Get them to Steve so the awards can be given out at the September league conference. Either mail or fax to Steve by July 1st. The website contains all the criteria and qualifications for the awards.

Nominating

Mark Schlafer will be finishing the nominations for officers in the next month.

Planning & Management

Mel Raatz no report

Ad Hoc SLF Liaison Committee

Mary Reavey reported they held a meeting in mid-May. The e-transfer return is up and running in all 72 counties.

DOR is working on an afternoon public relations class for the annual Assessors' school, so there may be education in addition to the morning meeting. There are revisions needed for WPAM and DOR wants to work with WAAO. If you have suggestions, forward them to a committee member. DOR will then take all the suggestions and prioritize them for inclusion in the manual.

IAAO Representative Report

Mary Reavey – no report

Ad Hoc IAAO Endorsement Committee

Mary Reavey has received only two requests for an endorsement for vice president, and we did not endorse either candidate. You can vote now if you are an IAAO member, it only takes about 1-1/2 minutes.

Ad Hoc IAAO 2006 Host Committee

Mary Reavey reported on the upcoming conference. There will be an early professional seminar on the valuation of assisted living on Saturday. There is also a hunger task force to work on in the morning, followed by lunch at Miller Park. Sunday starts out with the opening reception with Irish dancers (including Steve Miner's daughter) at Pier Wisconsin. There will be entertainment of an international flair at the opening on Monday, and Monday afternoon through Wednesday there will be educational sessions. The installation banquet will also be held on Wednesday. Member appreciation night will be held at the Milwaukee Public Museum. Mary encourages people to register now, early registration until July 17 is \$500, after July 17 it goes up to \$600. There will be a special rate of \$300 for volunteers who work for at least 6 hours; details on this will be sent out shortly.

NCRAAO Representative

Wes Little reported the conference this June is in Grand Forks, ND. The theme is Racing to North Dakota. There are many excellent classes, Wes is planning to attend one on the valuation of ethanol plants. Registration is \$200 for WAAO members, but late registration now is \$230.

Ad Hoc NCRAAO 2008 Host Committee

Steve Miner reported the 2008 NCRAAO conference will be in Green Bay and Steve has been working with the people at the Packer Hall of Fame and Lambeau Field. If you have any suggestions or ideas, please contact one of the committee members.

Ad Hoc Committee on Property Tax Awareness

(vacant) no report

(continued on page 4)

AVOW**Ad Hoc Certification Review**

no report

Education & Training

Mary mentioned a winter class IAAO 102 will be held November 13-17, which will be held in Fitchburg (Madison area).

Membership Services

Preparations for the institute will be started soon.

Public Relations

Scott Winter no report

Legislative Committee

Mary Reavey reported for Pete that the legislative session is over. The trespass bill and the s. 74.37 bill have not passed but we are making progress and need to be persistent. We need to keep at it and were able to obtain sponsors this time. We received good feedback from some of the legislators. The Wisconsin Manufacturers and Commerce Association wants to work with us on the s. 74.37 bill in the upcoming months. Pete wants to thank everyone for attending our Legislative Day.

Lobbyist

Jolene Plautz no report

Property Tax Exemptions

Mary Reavey said the committee will be meeting soon: Columbus Park issue – the law stands as previously passed since nothing new passed in the past legislative session. The rent use test needs to be administered, and if we come up with a recommendation, DOR would like to hear it. The exemption for land and buildings for recycling is in effect for Newark in Milwaukee, there are plans to apply for exemptions in Green Bay and DePere. Legislation has been drafted to correct the situation, Wis. Manufacturers and Commerce wants to work with us on a compromise for this issue because they do not want to lose the entire exemption.

Rural Concerns

Mel Raatz no report

AVOW

Steve Miner would like to freshen up the website, so please give your feedback directly to Steve.

Ad Hoc Communications/Technology

Steve Miner reported the last few months that the listserve has been very active. Steve found it helpful this Spring as he was preparing for a Walgreens Board of Review case. Steve would encourage members to participate.

It's an on-line forum to share ideas and questions and you can respond to questions posed. The commercial sales data base is on-line now, thanks to Wes Little. Additional IAAO conference information regarding the volunteer program will be on the website soon, and also will allow you to sign up for volunteer duties.

Real Estate Standards

Jim Siebers reported for Kathy Romanak that the committee is meeting in late June and discussing Ch. 9 (pp 46-49) on subsidized housing.

Personal Property Standards

Mike Patnode no report

Ad Hoc Commercial Sales

no report

Ad Hoc Committee on Billboards

Mike Kurth reported there was a hearing before the Supreme Court and they are awaiting a decision.

OLD BUSINESS

none

NEW BUSINESS

The IAAO golf outing will be on Oct. 8th applications are available today.

ANNOUNCEMENTS

New member: David Hernandez joined today, he works for the City of Milwaukee assessors office.

A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11:12 a.m.

Respectfully Submitted,
Pam Hennessey, Secretary



**See you in September
at the League of Municipalities Conference in
Stevens Point**

LEGISLATIVE COMMITTEE REPORT

by Pete Weissenfluh

DO YOU HAVE A BED AND BREAKFAST IN YOUR MUNICIPALITY? By Steve Miner

JULY, 2006

2005-2006 Legislative Session

The 2005-06 legislative session is now history. While close to 2,000 bills were introduced, the legislature enacted less than 500. The following laws affect the assessment/exemption process:

Act 70 - <http://folio.legis.state.wi.us/cgi-bin/om/ispicdl?clientID=29629162&infobase=act05info&softpage=BrowseFramePg>

This act creates a new 10-acre exemption for property of Goodwill effective with assessment as of January 1, 2005.

Act 405 - <http://folio.legis.state.wi.us/cgi-bin/om/ispicdl?clientID=29629026&infobase=act05info&softpage=BrowseFramePg>

This new law affects the payment of interest on tax refunds for manufacturing property. The Act requires the State to pay 20% of the interest paid on manufacturing property tax refunds. It also requires other local taxing jurisdictions to pay a proportionate share of the interest payments on these refunds. Prior to the enactment of this act, other taxing jurisdictions reimbursed the municipality for the tax but not the interest payments.

The act also ties the interest payment for all refunds (not just manufacturing refunds) to Treasury bill rates. It is expected that the new rates would be significantly less than the previous 9.6% per year.

The two proposals that WAAO had been working on, unfortunately, did not pass. We did make progress in that we have sponsors and bill drafts for both proposals. The Executive Board will determine if these bills should continue to be our legislative priority for the ensuing session.

The Role of Local Government Lobbyists in Today's Legislative Process

Mark your calendars for September 12, 2006 to hear Curt Witynski, of the League, Ed Huck, Alliance of Cities, and Jolene Plautz, WAAO's lobbyist, discuss lobbying as part of the legislative process. This program will be certified for three hours of Law and Management continuing assessor education, and will be present at the annual Assessor's section of the League of Wisconsin Municipalities.

**Old Rittenhouse Inn**

WISCONSIN is home to 100s of Bed and Breakfasts that are located in communities both large and small. These Inns range from small 2 bedroom homes to large facilities with 12+ rooms. Many Inns include large private baths, downtown or lake views, jacuzzis, fireplaces, and queen or king size beds. Often times there is an inn keeper's suite with up to 3 bedrooms. Some have restaurants and other amenities. Room rates are competitive with other hotels but the experience is unique and much more interesting. If you need information about B&Bs in Wisconsin, look no further than the Wisconsin Bed and Breakfast Association web site. It is located at

<http://www.wbba.org/index.html>

They have all sorts of information about B&Bs including properties from around the state that are for sale. See http://www.wbba.org/results_sale.html

As usual, Wes Little has agreed to collect and provide the sales information for all WAAO members. Please send you Wisconsin B&B sales to Wes at:

LittleW@ci.beloit.wi.us

**Oaklawn Bed & Breakfast**

LOCAL HOST COMMITTEE REPORT

by Mary Reavey

MEETING DATE : **July 19, 2006**MINUTE TAKER: **Mary Reavey**

Members Present: Russ Schwandt, Steve Miner, Laura Smiley, Jennie Miller, Jim Siebers, Mary Hlavinka, Diane Edwards, Becky Doyle-Huber, John Meyer, Pete Weissenfluh, Sue Plutschack, Amy Stenglein, Mary Reavey, Wayne Trout. Also present: Laurie Serena (Visit Milwaukee), Kathleen Stacy (Milw Public Theatre) and by phone Miriam Hennosy (IAAO)

Members Absent: Tina Bizub, Wes Little, Kathee Isleb, Mike Higgins

FUTURE MEETING DATE: August 16, 2006
TIME: 10:00**MINUTE TAKER:** Mary Reavey**LOCATION:** Port Administration Building (2323 S Lincoln Memorial Dr., Milw.)

ASSIGNMENTS: Promotions team to look at different t-shirt and denim shirt possibilities.

Laurie Serena to get Harley dealer list to members – idea to maybe add other Harley items to raffle (list is also attached with this file)

All: Try to get Pete fund-raising possibilities

AGENDA

1. Introductions
2. Welcome – Wayne Trout
3. Entertainment Update – Kathleen Stacy of Milwaukee Public Theatre
4. Volunteer Discussion
5. CE Credits
6. Fund-raising – Pete Weissenfluh
7. Registration – Mary Reavey
8. Padfolio – Mary Reavey
9. Raffle Discussion
10. Event Discussion

ITEMS DISCUSSED:

1. Kathleen Stacy discussed the different entertainment plans that she is coordinating with IAAO.

- a. Keynote Speaker at Opening Ceremony – David Gordon, Director of the Milwaukee Art Museum. He is interested in ideas for his presentation. If you have an interesting angle, let Mary Reavey know.
 - b. Entertainment at Opening Ceremony – International pageant
 - c. Milwaukee Public Museum – Member Appreciation event. There are plans for several entertainers throughout the museum including at the Streets of Old Milwaukee exhibit, at the Asian exhibit, and at the African exhibit.
 - d. Installation Banquet – Moulin Rouge performance.
2. Volunteers. We have 47 that have signed up to get the discounted conference rate and the schedule is filling up. Steve Miner is working on a volunteer orientation program for Sunday afternoon at the conference. The instructions will be available for those that cannot attend. Laurie Serena from Visit Milwaukee explained how their volunteers will compliment ours and work in some of the key areas of the conference. They will be particularly helpful in locating and making dinner and lunch reservations for conference goers. We will have volunteer t-shirts. Several members of the team agreed to help look at options. In addition they will look at the possibility of a conference denim shirt. They will report back their findings at the Aug 16 meeting.
 3. CE Credits for Wisconsin assessment personnel. Scott Winter is coordinating that with Jennie Miller of DOR. We discussed using the uniform certification form in lieu of what we typically use in Wisconsin. She will make it as easy as possible on Wisconsin folks. In addition, she reported that assessors that need appraiser certification should not have a problem as the Dept. of Reg and Licensing has typically accepted their approvals for appraisers.
 4. Fund-raising. We are making progress. Forward any ideas for companies that should be contacted to Pete.

(continued on next page)

(Local Host Committee report continued)

5. Registration. We have about 350 registrants to date. The early cut-off was Monday. IAAO is about 4-5 days behind in getting info from their lock box. In addition there are 31 signed up for the golf outing and 9 for the professional seminar.
6. Padfolio. In lieu of the conference bag ESRI is sponsoring a padfolio.
7. Raffle. James Toth of WAAO has a brand new Harley helmet that he has agreed to donate. We decided to include this item with the Green Bay Packer items that are currently being raffled. Tickets will be available at the WI League conference and at IAAO. The winner does not need to be present to win.
8. Events. We discussed the events in greater detail.



**Mark your calendars for October 8-11, 2006
then come to Milwaukee for the
72nd annual IAAO Conference**

Meeting ended at 12:00 p.m

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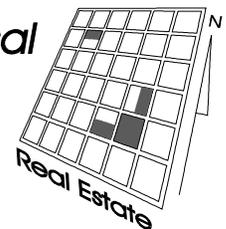
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NCRAAO Conference-Grand Forks, North Dakota

The North Central Association of Assessing Officers held their conference this year in Grand Forks, North Dakota. The North Dakota folks put together an excellent conference with great classes. Most of the meals were included in the conference registration so that was very friendly to our educational budgets. According to information we received at the Director's Meeting on Sunday, there were 198 registrants and 23 guests at the conference.

The annual golf outing was held at the King's Walk Golf Course on Sunday morning. I'm not a golfer, so I was on the road at the time of the golf outing. I experienced 50 to 60 mile an hour head winds traveling from Fargo up to Grand Forks, and I understand our golfing friends also experienced those winds out on the golf course. I met some of them returning to the hotel with Texas size goose bumps just as I got to Grand Forks.

The South Dakota delegation hosted the Hospitality Reception on both Sunday and Monday night. They were great hosts, and will be a hard act to follow for the Wisconsin delegation next year. Luckily for us, we have the world's best cheese and sausages to help bridge the gap.

All of the classes were approved by the Wisconsin Department of Revenue for continuing education. I attended the class on Capitalization Rates, Convenience Store Appraisal, Residential Land Valuation, Ethanol Plant Appraisal and Golf Course Appraisal. All of the classes held my interest, and I believe I brought something back from each one to use in our assessment process. Mr. Robert Ehler, ASA-ICA who is the Vice President of Appraisal Operations at Vanguard Appraisals, Inc. taught the class on the appraisal of golf courses. He said he would share the golf course sales he has with me, so look for them to appear on our Commercial Sale file.

Two web sites that may be of use to Wisconsin assessors regarding convenience stores are, www.csnews.com and www.nacsonline.com. These sites publish the latest market information regarding the convenience store industry.

For those seeking commercial cap rates, you may want to check out www.realtyrates.com Capitalization rates for many commercial property types are published, and can be subscribed to for an annual fee.

Even the vendors had information that I could take back and use. For example, Pictometry Visual Intelligence had a

booth, and I was able to view their wares between classes. I found out from the vendor that Rock County already has purchased the access to the satellite images and software license. I will be using photos from this source to demonstrate the comparability of commercial properties.

The Wisconsin contingent set up a booth to promote the IAAO conference in Milwaukee in October. We had a Harley-Davidson motorcycle, and took photos of conference attendees on the bike. The first day, we probably took about 100 photos. Overall, the Harley-Davidson promotion for the Milwaukee conference went over very well in North Dakota.

The Silent Auction was held on Sunday night during the President's Reception. The North Dakota group raised a record amount at the Silent Auction for NCRAAO. Surprisingly, Bob Lorier didn't leave the Silent Auction with a lot of purchases. I signed him up for all the high priced items!

Monday night we toured 'The Ralph', a world class \$100 million hockey arena located on the University of North Dakota campus. It was built by one of the Fighting Sioux alumni, Mr. Ralph Engelstad. The Ralph has 2 complete hockey arenas, as well as basketball courts, gift shop, locker rooms, refreshment concessions and dining facilities. I believe everyone that went on the tour was in awe at the facility. What a great gift Mr. Engelstad presented to this city of 50,000 people.



The NCRAAO conference is always a great opportunity to share information with our peers in the region, and build lasting networks. I am surprised that more Wisconsin assessors don't take advantage of this conference. Through NCRAAO, I have been able to share commercial sales information with Iowa assessors, and staff from the Illinois Department of Revenue.

Next year, the conference will be held in Sioux Falls, South Dakota. It would be great to see more participation from the Wisconsin assessment professionals. Maybe the classes will again be certified by the Department of Revenue.

Wes Little, City Assessor-Beloit



**August 9, 2006
President Mel Raatz
WAAO Executive Board**

Dear President Raatz and Executive Board,

As the Chair of the Nominating Committee for 2006 consisting of myself, Steve Miner, and Mike Higgins, I hereby submit our recommendations for Vice President and Executive Board

Directors for the upcoming term.

Vice President:

**Rocco Vita
Assessor – Pleasant Prairie and others**

Directors:

**Les Milde
Assessor – Onalaska and others
Joyce Frey
Assistant Assessor – Fitchburg
Steven Schwoerer
Assessor – OshKosh**

All candidates have given their oral consent to serve in their respective capacities.

Respectfully submitted,

**WAAO Nominating Committee
Mark Schlafer
Steve Miner
Mike Higgins**

DOR PERSONNEL CHANGES

Equalization News: Mark Hanson, who has been the Equalization Section Chief replacing Eugene Miller last year, has accepted the position of Madison City Assessor. Scott Shields, who has worked in Assessment Practices for seven years, had been appointed Assistant Equalization Section Chief in May, and will help fill in during Mark's absence. Jennie Miller has been appointed Chief Training Officer for the Department of Revenue, replacing Reed Johnson, who has transferred to the Madison District Manufacturing office.

Manufacturing Issues: Kurt Keller, formerly an appraiser in the Fond du Lac Manufacturing office, has been appointed the Green Bay District Manufacturing Manager. Dave Lutzke has been appointed to fill the Fond du Lac Manufacturing Manager position, starting August 7th.

UPDATE ON PROPERTY TAX EXEMPTION MATTERS

by Mary Reavey

Columbus Park. Legislation affecting the taxability of residential property exemptions was proposed as a result of the work of the special legislative committee charged with the task of studying that issue. Recall that in 2004 the legislature passed language that eliminated residential property only from meeting the lessee identity test. In conjunction with that the legislature was to look at the entire residential property exemption issue and come up with a fairer approach to these exemptions for 2005. The legislative session came & went and no legislation was passed. This means assessors must look to current law to decide how this affects residential property in their jurisdictions. Either low-income or high-income senior housing can qualify for exemption if the right conditions are met. Those right conditions include filing the request for exemption timely, that the owner is a benevolent organization & that the owner uses all the income received for either construction debt retirement or maintenance of the property or both.

To determine if an organization is benevolent we can look to the manual and case law for guidance. The term benevolent is not described in the statutes. The manual outlines the criteria necessary to be a benevolent association on page 22-6. It requires more than being a 501c(3). Along with this there are several cases that would be beneficial for an assessor to review, including: *Deutsches Land, Inc. v Glendale*, 225 Wis. 2d 70, *University Medical Foundation v. City of Madison*, 2003 WI App 204, and *M&I First Nat. Bank v. Episcopal Homes*, 195 Wis.2d 48, 536 N.W. 2d 175 Ct of Appeals. In addition to reviewing those cases, it would be good for us to discuss any concerns with our municipal attorneys.

The other important condition is that the income must be used for construction debt retirement or maintenance of the property or both. Assessors need to put forth more effort into examining whether that condition is being met. In the past many assessors may have unintentionally overlooked the provision or assumed that it was being met. Based on the testimony I heard at public meetings of the special legislative committee I now know that most organizations that claim exemption for residential low-income or senior housing are not meeting that provision. The main thrust during the special committee process for the non-profits benefiting by this property tax exemption was to have the "rent use" provision eliminated. Eliminating that would limit the requirements to proving benevolence. However, since nothing passed last legislative session the "rent-use" provision still stands. Assessors may need to request additional information from current

and future exemptions to determine how the income is being used before continuing an exemption or making a new exemption decision.

Newark. The tax appeals commission ruled that waste treatment includes processing/manufacturing of recycled materials even if that involves doing so as a for-profit business. This interpretation widely expands how the waste treatment exemption had been applied for over 30 years. Since entire manufacturing entities are now able to qualify and become exempt we are seeing increased requests by them to be called waste treatment. The Department of Revenue recently granted exemptions to Green Bay Packaging, Green Bay and Echo Fiber, De Pere. Using 2004 equalized values there is approximately \$1.8 billion that may be affected in the future. Legislation was drafted last session to narrow the exemption, but nothing passed. The DOR decision to grant the exemptions is also being appealed. We will monitor this issue when the legislature resumes its work later this year.

John McPherson's



"Relax! This is just until the tax assessor comes here tomorrow."

Source: <http://www.4to40.com/jokes/index.asp?category=category2002&counter=10>

The Benefits of Belonging to an Organization.

By Scott G. Winter

Recently I heard Wayne Trout, the current President of IAAO speak. One of his comments resonated with some recent experiences that I have had. He said, "One of the primary benefits of belonging to an Assessors Association is the ability to network with other assessors."

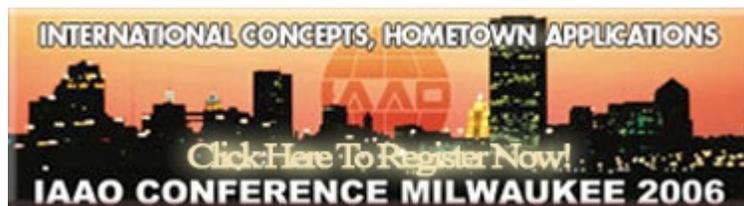
I have found that networking is not just a matter of meeting many wonderful people, but that it helps me to get things done.

The recent Walgreens cases are a good example. We were able to pool ideas from several Wisconsin jurisdictions. These ideas were very helpful in regards to preparing the defense of our Walgreens assessments. By the way, there will be an excellent class on these findings at the League of Municipalities on September 13th. It will be presented by Mike Kurth and Larry O'Brien, from Madison, and yours truly.

Recently, my Dad bought a house on the gulf side of Florida. He called me because he needed an appraisal to close the deal. I was able to call a colleague that I had met through IAAO. He gave me the name of an appraiser in that area of Florida and the appraisal was done that week.

This networking is ongoing. Presently I am researching sales of banks that occurred after January 1, 2002, throughout the State. Please send me any sales of freestanding banks at swinte@milwaukee.gov.

As you see networking is one of the most powerful benefits of belonging to an organization like WAAO or IAAO.



Certificate of Excellence in
Assessment Administration



Pulaski assessor hanging it up after 43 years

By Malavika Jagannathan

mjaganna@greenbaypressgazette.com

Len Targaczewski, the assessor for the village of Pulaski for the past 43 years, is retiring. H. Marc Larson/Press-Gazette

Len Targaczewski

- Age: 80
- Residence: Howard
- Position: Part-time assessor for the village of Pulaski for more than 40 years
- Family: Evelyn, wife, and two sons

An assessor's job is more than just math and economics; it's also about psychology — at least that's how Len Targaczewski sees it.

The 80-year-old has done a lot of listening as the part-time assessor in the village of Pulaski, a key part of a job he is slated to leave this week after 43 years.

"Keeping up with the changes in the laws is important, but knowing how to get along with taxpayers is more important," Targaczewski said.

Each year the assessor re-evaluates the worth of properties in the village, adding the value of new development into the tax rolls. Often this can mean a change — up or down — in the amount residents pay in property taxes.

For residents of Pulaski, which boasts one of the highest tax rates in the state, that's a pretty important topic. That's why Targaczewski learned quickly to listen to all complaints and work with residents to understand the changes.

"If you have a question, he always gets back to you," said Karen Ostrowski, village clerk of Pulaski who has worked with Targaczewski for more than 20 years. "The assessor's job isn't easy. You're going to get yelled at, and he handled it very well."

Although he has lived in Howard for the past 12 years, Pulaski became his home in 1949.

A native of Chicago, Targaczewski frequently visited relatives in Pulaski as a child and as an adult.

"We used to come on a locomotive," he said. "You know what those things are, right?"

After serving in the army for three years during World War II, including the Italian campaign, he returned to Chicago. But jobs were scarce .

So he figured why not move to Pulaski where he had family and knew there were jobs? Once he and his wife, Evelyn, were comfortably situated here, Targaczewski began working a number of part-time jobs at several factories. He later joined the U.S. Post Office in Green Bay.

In the mid-1960s, a former boss who also was the village president at the time, approached Targaczewski about the assessor's job.

"I had some contracting work and experience with building homes, so I figured I'd take a crack at it," Targaczewski said. "Pretty soon I got into it deeper."

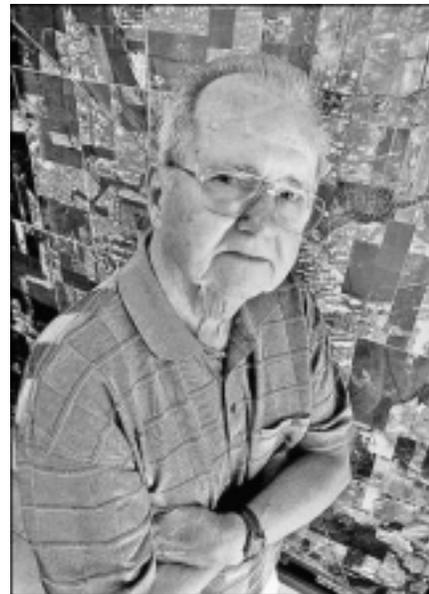
The assessor's position went from an elected official to a part-time appointment. The certification process changed, but Targaczewski stuck with the job, earning several certifications at Northeast Wisconsin Technical College.

In his time, the population of Pulaski has grown exponentially, and today the village of 3,507 is seeing more development, Targaczewski said.

Although it's time for him to retire, he hopes to see Pulaski continue growing.

"I don't know what the man upstairs has planned for me, but I plan to be around," he said.

Reprinted with permission from the Green Bay Press Gazette



Strategies for Local Governmental Units (LGU)s to Consider when Acquiring Contaminated Properties

Brownfields redevelopments are booming. Great projects are springing up in cities, villages and townships throughout the state. Communities are acquiring more and more vacant and abandoned, contaminated properties to put them back into productive use. Liability exemption tools developed by state and federal governments have helped LGUs with their redevelopment efforts. But LGUs don't always understand the methods used to acquire these properties, and the liability protections they provide.

It's important for local governments to understand the property acquisition strategies available to them. Each strategy carries different rights and responsibilities. This article summarizes the major acquisition strategies that LGUs should consider when planning to take title to a contaminated property. Some good sources of supplemental information are also listed.

The LGU Exemption. If an LGU acquires a brownfield property through tax delinquency, bankruptcy proceedings, condemnation (or other procedure under ch. 32, Stats.), escheat, for slum clearance or blight elimination, from another exempt LGU, or through use of a Stewardship Grant, the LGU qualifies for the LGU exemption. The LGU Exemption is a statutory liability exemption from Wisconsin's Spills Law (s. 292.11(9)(e)1m. and 1s., Stats.). It protects the LGU from site investigation, clean-up and financial liabilities for pre-existing environmental contamination on the property. By enabling an LGU to acquire a contaminated property at low risk, it also provides an incentive for the LGU to broker the property and encourage redevelopment. Only the listed acquisition methods can be utilized. For more information:

http://www.dnr.state.wi.us/org/aw/rr/liability/lgu_toolbox.html#1

Superfund (CERCLA) Exemption. The same "involuntary acquisition methods" that apply to the LGU exemption also qualify an LGU for the federal CERCLA (Superfund) liability exemption. This exemption means the LGU is not considered to be an "owner" or "operator" under Section 101 (20)(D) of CERCLA. This exemption does not apply to a municipality that caused the spill. A municipality should ensure that it does not cause or contribute to an actual or potential release at a property that it has acquired involuntarily. An involuntary acquisition also provides the LGU with a "third-party lawsuit defense" under CERCLA. For more information see

<http://www.dnr.state.wi.us/org/aw/rr/financial/rlf/epa-handbook.pdf>

Hazardous Waste (RCRA) Exemption. The DNR has received approval from the U.S. EPA to use RCRA enforcement discretion under a new pilot program dealing with hazardous waste activities. DNR can now decide not to apply hazardous waste liability provisions to LGUs with liability protections under the LGU Exemption. If an LGU acquires a property by following the provisions in s. 292.11(9)(e), Wis. Stats (same as for LGU exemption), they should contact the DNR regional office and request a **liability clarification letter** (\$500 fee). DNR will review the request, and determine on a case-by-case basis if enforcement discretion can be applied. For more information see

http://www.dnr.state.wi.us/org/aw/rr/liability/lgu_toolbox.html#1

Local Government Cost Recovery Cause of Action. If an LGU acquires a brownfield property through tax delinquency, bankruptcy proceedings, condemnation (or other procedure under ch. 32, Stats.), escheat, for slum clearance or blight elimination, from another exempt LGU, or through use of a Stewardship Grant, the LGU qualifies for the LGU exemption and the LGU cost recovery cause of action. This supplemental strategy may enable the LGU to recover environmental costs it incurs from the person(s) that caused the contamination, and/or the last person who owned the property before the LGU. This may be both a valuable financial tool and an effective negotiating strategy for the LGU. If responsible parties know the LGU intends to pursue cost recovery, they may be more willing to cooperate with the LGU on the property.

Direct Purchase of Contaminated Property and All Appropriate Inquiries (AAI). An LGU planning to acquire a property through direct purchase, or other methods that do not qualify for the LGU and RCRA exemptions, should consider performing AAI before acquisition. The Small Business Liability Relief and Brownfields Revitalization Act (the federal Brownfields Amendments) clarifies CERCLA liability provisions for certain landowners and potential property owners if they comply with specific provisions outlined in the statute. These include conducting AAI into present and past uses of the property and the potential presence of environmental contamination on the property. Parties who conduct an AAI before or upon acquiring a property where no contamination has been discovered will qualify for a defense to CERCLA liability as an innocent landowner or a contiguous property owner if pre-existing contamination is later discovered on the property. Beginning on January 11, 2002, parties may acquire property that is known to be contaminated under the bona fide purchaser exemption. The all appropriate inquiries

standards and practices are relevant to these situations:

- the bona fide prospective purchaser exemption to CERCLA liability (§107 (r)(1) and (§101 (40));
- eligibility for the brownfields site characterization and assessment grant programs (§104 (k)(2)), and the Wisconsin Ready for Re-use programs;
- the innocent landowner defense to CERCLA liability (§101 (35)); and
- the contiguous property exemption to CERCLA liability (§107 (q)).

The AAI interim standards in effect since January 11, 2002, are the ASTM E1527-97 and E1527-00 Phase I Environmental Site Assessment Process. Parties also may use the newly revised ASTM standard, ASTM E1527-05 standard. After November 1, 2006, parties must comply with either the requirements of the All Appropriate Inquiries Final Rule, or follow the standards set forth in the ASTM E1527-05 Phase I Environmental Site Assessment Process, to satisfy the statutory requirements for conducting all appropriate inquiries. For more information see

<http://www.epa.gov/swerosps/bf/regneg.htm>

Summary. The methods used to acquire contaminated properties are crucial to limiting liability and controlling costs to LGUs. Whether the property is acquired under the conditions of an LGU exemption or a direct purchase with an AAI to qualify as a bona fide prospective purchaser, each method provides distinct liability protections and associated responsibilities. All LGUs need to be aware of these alternatives to help them with their redevelopment plans. They should ask questions and seek help before making decisions that close valuable options to them. The DNR wants to work with LGUs so they don't miss out on protections and funding opportunities that could help their redevelopment projects succeed.

If you have questions concerning this article please contact Dan Kolberg (608-267-7500) regarding LGU exemption issues, or Percy Mather (608-266-9263) regarding all appropriate inquiries issues.

Ron Kroepfl

Remediation and Redevelopment

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Municipal Assessors Institute

September 12 - 15, 2006

New Holiday Inn, Stevens Point
715-344-0200

[[Online registration](#) is available for this Institute.]

Tuesday, September 12

10:00 Registration

1:00 Moderators' Meeting

1:30 Concurrent Workshops

(1) Basic Commercial Income & Sales Approaches Defined (3 Hours Appraisal)

Moderator: Tom Kienbaum, City Assessor, Racine
Instructors: Al Land, Market Valuations, LLC,
Menomonee Falls, Tony Lockly, Assessment Technologies of WI

This workshop will define basic commercial income and sales approaches, types of income, and reconstructing income and expense statements. Hands on class exercises will be included.

(2) Understanding & Valuation of Development Rights (3 Hours Appraisal)

Moderator: Joyce Frey, Ass't City Assessor, Fitchburg
Instructors: Renee Lauber, Town Land Use Manager and Linda Gardiner, Town Assessor, Town of Dunn and Tenny Albert, Independent Appraiser

Elements of this workshop include the history of development rights, how the program works, and political aspects. Discussion on conservation easements and eminent domain, valuation methodology, and an assessor's view of valuation will also be included.

(3) The Role of Local Government Lobbyists in Today's Legislative Process (3 Hours Law/Mgmt)

Moderator: Rocco Vita, Village Assessor, Pleasant Prairie
Instructors: Curt Witynski, Ass't Director, League of Wisconsin Municipalities, Ed Huck, Executive Dir., Alliance of Cities and Jolene Plautz, WI Towns Assn. and WAAO Lobbyist

(continued on next page)

Organizations supporting local governments have an important role in encouraging legislation beneficial to municipalities opposing legislation perceived detrimental. Using examples of recently proposed legislation, a panel will explain how policy positions are developed; the role they play in shaping issues; and how local officials, including assessors, can participate in this process.

6:00 President's Reception

Wednesday, September 13

9:30 General Session

Shannon Krause, City Assessor, West Bend; Chairman, Municipal Assessors Section, presiding

- Welcome Address - Mayor Gary Wescott, Stevens Point
- Address - Wayne Trout, Norfolk, VA, IAAO President
- Address - Linda Hirschert, Equalization Dir., Union County, Elk Point, SD, NCRAAO President
- WAAO Business Meeting

10:30 What's New From DOR - Michael Morgan, Secretary, Department of Revenue

12:00 Lunch (on your own)

1:30 Concurrent Workshops

(4) Mock Board of Review (3 Hours Law/Mgmt)

Moderator: Paul Koller, City Assessor, New Berlin
Instructors: Craig Lake, City Appraiser, Waukesha and John Macy, Municipal Attorney, Arenz, Molter, Macy & Riffle

Speakers will present three cases to demonstrate how to, as assessors, present your case to the Board of Review.

5) WI Property Tax Litigation 2006: What Every Assessor Needs to Know (3 Hours Law/Management)

Moderator: Jennie Miller, Assessment Practices, DOR
Instructor: Robert Horowitz, Attorney, Stafford Rosenbaum, LLP

A comprehensive review of Wisconsin property tax litigation, emphasizing recent developments. Mr. Horowitz will discuss exemptions, assessments, board of review, claims for excessive assessments and claims of nonuniformity. Questions and comments from the audience will be invited throughout the presentation.

(6) Waterfront Valuation & Riparian Rights (3 Hours Appraisal) (repeated from the Dec. WAAO conf)

Moderator: Russ Schwandt, City Assessor, Green Bay
Instructors: Louisa Enz, Stark Realty and Rocco Vita, Village Assessor, Pleasant Prairie

This workshop was presented at the December, 2005 WAAO meeting. A realtor's perspective on the valuation of waterfront property and waterfront access property. A more subjective slant on valuing lakefronts and a breakdown of variables affecting selling prices.

(7) Issues with Long-Term Leases (3 Hours Appraisal)

Moderator: Pat Burns, Property Assessment Spec., La Crosse
Instructors: Mike Kurth, Chief Assessor, Madison; Scott Winter, Ass't Supr. Assessor, Milwaukee; and Larry O'Brien, Ass't City Attorney, Madison

This course will discuss: 1) Professionally accepted appraisal practice focusing on the income approach and long term leases, 2) Wisconsin court decisions that influence the use of the income approach with long term leases and 3) How these court decisions influence how Assessors should be using the income approach with long term leases.

5:15 Reception

6:00 Banquet / Business Meeting

Thursday, September 14

9:00 Concurrent Workshops

(8) Urban & Suburban Assessment Classification (3 Hours Law/Mgmt)

Moderator: James Siebers, City Assessor, Mequon
Instructors: Al Romportl, Supervisor of Equalization, DOR-Wausau; and Scott Shields, Property Assessment Spec., DOR-Madison

This course will provide information regarding property classification in an urban and suburban setting. An overview of the applicable sections of the state constitution, statutes, administrative code will be provided, as well as highlights from the Wisconsin Property Assessment Manual. Discussion of property classification examples will be included.

(9) DOR Reporting Nuts & Bolts (3 Hours Law/Mgmt)

Moderator: Jim Young, City Assessor, Sun Prairie
Instructors: Jennie Miller, Assessment Practices, Mary Gawryleski, Gawryleski, Equalization Dir., and

(continued on next page)

Tom Janssen, Equalization Supr., DOR

This session will cover DOR reporting requirements for Assessor's Final Reports, Computer Exemption Reports, and assessment data.

(10) Ortho Photos & Soil Classifications (3 Hours Appraisal)

Moderator: Shannon Krause, City Assessor, West Bend
Instructors: Carl Wacker, USDA; Tim Miland, Soil Scientist, USDA; Adolfo Diaz, GIS Specialist, USDA; and Karen Gehri, Project Mgr., Ayres Assoc.

This workshop will include 1) Soil Survey Update and Data Elements; 2) Soil Survey Product Availability and Demonstration of different products; and 3) Future products and soil survey maintenance trends. The presentation will include an overview of the processes involved in obtaining digital orthophotography with particular emphasis on the 2005 Wisconsin Mapping Digital Orthophotography Project.

(11) Basic Residential Modeling (3 Hours Appraisal) (Both Morning & Afternoon Sessions Required)

Moderators: Mike Kurth, Chief Assessor, Madison & Debbie Edwards, Village Assessor, Plover
Instructor: Mike Ireland, CAE, City Assessor, Bloomington, IL

An introduction to modeling concepts, including traditional methods, and CAMA v. AVM's. Developing valuation models for ad valorem use, data quality, and exploratory data analysis methods will be explored. Discussion of model development and quality assurance will also be included.

12:00 Lunch (on your own)

1:30 Concurrent Workshops

(12) Housing Bubble (3 Hours Law/Mgmt)

Moderator: James Siebers, City Assessor, Mequon
Instructors: John Lohre, Vice President & Senior Trust Officer, Port Washington State Bank and Terry Ludeman, Retired Economist, WI Dept. of Workforce Development

This course will look at the economics and theories that create "real estate housing bubbles". Participants will review the current situation in Wisconsin to determine whether a valuation bubble exists in our state. This presentation will also look at the changing demographics of Wisconsin from an economist's viewpoint, using a labor supply and demand model. Assessors will be provided with resource materials available from DOR and other sources to assist them in preparing reports.

(13) Mobile Home, Beginning to End (3 Hours Appraisal)

Moderator: Steven Schwoerer, City Assessor, Oshkosh
Instructors: Tammy Owens, Fonk's Home Center; Reid

Terry, Northwest Regional Mgr.; CLT and Richard Rand, President, Great Value Homes

This is a three-part instructional seminar providing background to the historical evolution of the manufactured home product from the late 1950s to present; considerations and method for determining individual home values within a mobile home park; and estimating a market value of a mobile home park using the income approach.

(14) Personnel Issues (3 Hours Law/Mgmt)

Moderator: Mary Reavey, City Assessment Commissioner, Milwaukee
Instructor: Dean Dietrich, Attorney, Ruder Ware, LLC Wausau

Personnel issues discussed in this workshop include employment at will & wrongful discharge; the hiring process, including background checks; ten questions establishing the communications, due process and legal requirements for effective discipline. Court clarification of the standard of reasonable accommodation will also be discussed.

(15) Basic Residential Modeling (3 Hours Appraisal) (Both Morning & Afternoon Sessions Required)

Moderators: Mike Kurth, Chief Assessor, Madison & Debbie Edwards, Village Assessor, Plover
Instructor: Mike Ireland, CAE, City Assessor, Bloomington, IL

An introduction to modeling concepts, including traditional methods, and CAMA v. AVM's. Developing valuation models for ad valorem use, data quality, and exploratory data analysis methods will be explored. Discussion of model development and quality assurance will also be included.

Friday, September 15

9:00 General Session

Debbie Edwards, Village Assessor, Plover; 1st Vice Chairman, Municipal Assessors Section, presiding

(16) Winning With A Positive Attitude & Providing Cutting Edge Customer Service (3 Hours Law/Management)

Moderator: Debbie Edwards, Village Assessor, Plover
Instructor: Judy Meyers, Dale Carnegie Training, Meyer Uebelher & Associates

Dale Carnegie training emphasizes the power of self, positive attitude, and feeling good about providing professional service. Participants will learn to recognize and deal with a variety of behaviors, a process for resolving issues, and ways to reduce work-related stress. Learn 9 ways to change attitudes and behaviors without offending people.

12:00 Adjournment

2006 IAAO Conference –It will be here before you know it.

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
 - *Pre Conference Professional Seminar*
 - *Updated Course 101 for Instructors*
 - *IAAO Community Project with the Hunger Task Force*

- Sunday, October 8

- *Golf Outing at Washington County Golf Course*



- *Graders Workshop*
- *First Time Conference Orientation*
- *Welcome Reception*

- Monday, October 9

- *Opening Ceremony and Annual Membership Meeting*
- *Educational Programs and Vendor Exhibits*
- *Networking Lunch*

- *Member Appreciation Event*



- Tuesday, October 10

- *Awards Breakfast and Presentations*
- *Educational Programs and Vendor Exhibits*
- *Associate Member Committee Silent Auction*

- Wednesday, October 11

- *Educational Programs*
- *Banquet and installation of Officers*

IAAO President Trout wants 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.

Please consider volunteering to assist with education sessions or some other event.

Any 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!!!!

IAAO CONFERENCE



The IAAO conference scheduled for October 8-11 is approaching. The time to register is now! For many of you this will be a once in a lifetime opportunity and it can benefit you in so many ways. Although after you attend one conference you may get “hooked” like I did and make it a yearly priority even if it is on your own dime.

Having the conference in my own backyard has given me a new level of understanding; I now have a first-hand appreciation of all the coordination, help and just plain luck it takes to make everything happen. As I write this article it is only two short months away. Any of you that have ever planned a wedding or other main event know the flurry of activity that transpires right at the end when everything must come together. That is about where we are right now. Luckily I have a solid committee and incredible support to back me up.

Over the past few years I have been writing about this conference. Believe it or not, I am almost out of words. There are just so many good reasons to attend... Please do not think this is just beyond you, it is not. The Local Host Committee tried to capture that in our conference theme: **“International Concepts, Hometown Applications”**. Believe me there is truly something for everyone and every jurisdiction, big or small.

Looking beyond the educational opportunities there are conference events galore that are designed to make you feel right at home. For instance, the golf outing is a great kick-off to the conference. Those who golf know the value of networking and plain fun that happens on the course. Even my husband is going to golf – he wants to find out what it is that I really do! (If you see him there, please keep that a secret!) The golf committee headed by Bob Lorier and members Carol Kuehn, Dan Furdek, and Dennis Duszynski have done a wonderful job in arranging what will be a truly fun event that will incorporate contests, prizes and of course, beer and food.

If you don't golf, don't despair there are many other opportunities to meet and greet your peers from around the world.

- You can volunteer. There are still some slots available. Just send an email to Amy Stenglein at asteng@milwaukee.gov. Amy is working with IAAO, Visit Milwaukee and the Local Host committee to make sure all will run smoothly. She has excellent credentials in that she manages to do this for the City of Milwaukee Assessor's Office.
- You can sign up for the Hunger Task Force volunteer session. This is an IAAO first and offers a way for IAAO to give back to the community hosting the conference. Your participation will ensure its success!
- You can attend the “1st-time conference-goer” session. The membership committee is planning an interesting program that you will not want to miss. I am under sworn secrecy not to divulge what will transpire.
- You can take advantage of Workshop 171. The workshop covers the recently updated IAAO Code of Ethics and Standards of Professional Conduct. Best of all, It's FREE. It will be held on Sunday afternoon at the Hilton City Center; one of our conference hotels.
- And, you can go to all of the planned activities – the Pier Wisconsin Opening Reception, the Opening Ceremony, the Membership Appreciation event at the Public Museum, the Awards Breakfast, and the Installation Banquet. I think you will be pleased at how well they are all planned and the entertainment we have chosen!

One last and really good reason to attend the conference is not only to support Wisconsin, but also to support WAAO. WAAO has been a grand partner in this endeavor. In advance, I want to thank them tremendously for helping the Local Host Committee jump start this conference and for all the support its members have been along the way.

SEE YOU IN OCTOBER!!!! ,

Mary Reavey on behalf of the Local Host Committee Members: Mike Higgins, Kathee Isleb, Pete Weissenfluh, Russ Schwandt, Jim Siebers, Steve Miner, Bob Lorier, Wes Little, Sue Plutschack, John Meyer, Mary Hlavinka, Carol Kuehn, Denise Jones, Amy Stenglein, Tina Bizub, Diane Edwards, Jennifer Miller, Mary Hennen, Laura Smiley, Becky Doyle-Huber

IAAO Course 102 – Income Approach to Valuation

Sponsored by the Wisconsin Association of Assessing Officers

WHAT: Course 102– Income Approach to Valuation *“only a limited number of seats remain for this course”*

Covers the theory and techniques of estimating value by the income, or capitalized earnings approach. The materials includes selection of capitalization rates, analysis of income and expenses to estimate operating income, and capitalization methods and techniques. This course also covers rental units of comparison, as well as real estate finance and investment. Recommended: Course 101, PAV/PAAA

The PAV is an introductory textbook that supports course 102. The PAAA is an advanced textbook that can support most courses including 400, but it is best suited to the advanced courses & the advanced student.

WHEN: November 13, 2006 through November 17, 2006

WHERE: City Hall – Fitchburg, WI
Training Hall
5520 Lacy Road
Fitchburg, WI 53711

INSTRUCTOR: Michael Ireland, CAE
Assessor, City of Bloomington, IL

TEXTBOOK: Recommended PAV/PAAA

COST: \$400.00 (does not include textbook). Late registrants/cancellations must pay a late registration/cancellation fee equal to \$25.00 or the cost of the text, if greater.

This is probably one of the least expensive opportunities available to attend a certified five-day course. Thirty (30) attendees may be needed in order to be able to hold the course. Forty (40) will be the maximum number allowed. To ensure attendance, a \$50 deposit payable to WAAO should be sent by August 31 to:

Mary Watson, Course Coordinator
City Hall, Room 507
200 East Wells Street
Milwaukee, WI 53202

The course will be submitted for Wisconsin Assessor Continuing Education hours. Additional information regarding the course will be provided to all registrants.

If you have any questions, do not hesitate to call the Course Coordinator at (414) 286-3178.

Please reserve one slot in the IAAO Course 102 session November 13 – 17, 2006

Enclosed is my check for the \$50 deposit, payable to WAAO

Please remit payment by August 31, 2006

Name: _____ Phone: _____

Address: _____

If you need a text, please identify below:

PAV (Property Assessment Manual)
Hard Cover Soft Cover
\$40 \$25

PAAA (Property Appraisal & Assessment Administration)
Soft Cover
\$40

Welcome new WAAO Members!!!

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WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

www.waao.org

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Vice President	Kathy Romanak	Waterford	(262) 534-3003
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Treasurer	Joan Spencer	Marshfield	(715) 384-3856
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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 Crowne Plaza, Madison, WI



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, 314 West 10th Street, Kansas City, Missouri, 64105. phone (816) 701-8100, Fax (816) 701-8149, <http://www.iaao.org>.

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

Check Dues (Annual - August 1 through July 31)

New Member Membership Renewal

WAAO \$35 Regular \$25 Associate \$25 Student \$20 Retired Regular Member \$70 Subscribing

IAAO \$175 (First year, or \$87.50 for 1st time members by signing up though 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



