



Assessor's Voice of Wisconsin

December 2007



From the President's Desk:

By: Kathy Romanak

Greetings everyone! First of all, I would like to say I am honored, and it is my extreme pleasure to serve this organization and its members as your new president. The life-blood of our organization is our members and volunteers. I attended the Wisconsin Towns Association Convention in Green Bay, October 22nd and 23rd. An attendance of 1,049. This consisted of Town Charimans, Supervisors, Clerks, Treasurers and Assessors. The majority was from the Northern and Central regions of the state. WAAO members from these regions were also there. The committee's of Public Relations and Rural Concerns displayed WAAO's exhibit booth. They did a super job. WAAO was out there! Rural Concerns committee chairman Mel Raatz was on hand and overseeing the educational classes held for the attending assessors. Also, a round table discussion was held and 50 assessor's attended. It was great to see WAAO members participating and asking questions. Member involvement is a key factor of WAAO. I would like to thank the membership of WAAO to everyone for volunteering and furnishing their ideas and time. Without members such as you WAAO would not exist. Members, volunteer for a committee. We value your time and your efforts. The true value of membership is about being able to interact with our peers. Committee involvement is interesting, fun and challenging. There is great benefit from the experience, and you get wisdom and insight from other committee members. There are so many ways to be involved and the rewards are satisfying! I encourage all members to become active in WAAO, NCRAAO and IAAO. Members visit the WAAO website: www.waao.org to stay on top of new developments, legislation issues, court decisions, educational courses, sales data and meeting locations.

Each season leaves its mark. Autumn is passing and the new season of winter is a snowflake away. Just around the corner is the hustle and bustle of Thanksgiving, then Christmas.

I hope to see everyone at the quarterly meeting, December 3rd in Madison.

Kathy Romanak

Upcoming Classes and Educational Opportunities

WAAO Quarterly Meeting December 3, 2007

*Crowne Plaza 4402 East
Washington Avenue
Madison, WI*

10:30 A.M. Business Meeting

*11:45 A.M. Luncheon - Cold Deli
Buffet with potato salad, cole slam, chips,
fresh breads, soup du jour, and Chef's
Dessert Display*

*12:30 Program - "Focus on Energy"
Four speakers:*

- 1) Dave Kinyon, Project Manager - Focus on Energy*
- 2) Sue Hansen, Director - Focus on Energy*
- 3) Kevin Hogan, Program Coordinator - Focus on Energy*
- 4) Jim Young, City Assessor - City of Sun Prairie*

*Program is approved for 3 Hours of
Appraisal Instruction
Second Annual Silent Auction to be held!*

2007-2008 Officers

| | |
|--------------------------------|-----------------------------------|
| Kathy Romanak Waterford | President (262) 534-3003 |
| Rocco Vita Pleasant Prairie | President-Elect (262) 694-1400 |
| Michael Muelver Rhinelander | Vice-President (715) 369-2952 |
| Joan Spencer Marshfield | Treasurer (715) 384-3856 |
| Pam Hennessey Madison | Secretary (608) 274-6842 |
| James Siebers Stevens Point | Past-President (715) 346-1553 |

Editor's Note: Welcome Kathy Romanak and the new Executive Board. We look forward to your leadership of WAAO through another interesting year. I will continue to try to make the Assessor's Voice Of Wisconsin an effective communication tool for all Wisconsin Assessors and for the WAAO Executive Board.

Welcome !!!

What's Inside.....

2007-08 Board of Directors

| | |
|--|-----------------------------|
| William Briggs Appraisal Serv & Data Proc Sys | 2006-2008 (715) 834-1361 |
| Shannon Krause West Bend | 2006-2008 (262) 355-5125 |
| Scott Winter, RES Milwaukee | 2006-2008 (414) 286-3137 |
| Les Milde Holmen | 2007-2009 (608) 526-9394 |
| Joyce Frey Sauk City | 2007-2009 (608) 270-4237 |
| Steven Schwoerer Oshkosh | 2007-2009 (920) 236-5074 |
| Russ Schwandt Green Bay | 2008-2010 (920) 448-3066 |
| Ernest Matthies Grafton | 2008-2010 (262) 338-9314 |
| John Holtan Appleton | 2008-2010 (920) 749-1995 |

IAAO Representatives

| | |
|---------------------------|----------------|
| Mary Reavey Milwaukee | (414) 286-3101 |
| Mark Schlafer LaCrosse | (608) 789-7525 |

NCRAAO Representatives

| | |
|--------------------------------|----------------|
| Robert Lorier Brookfield | (262) 796-6649 |
| Wesley Little Poplar | (715) 364-2281 |
| James Siebers Stevens Point | (715) 346-1553 |

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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

Wednesday, September 19, 2007

Radisson Paper Valley Hotel, Appleton, Wisconsin (at the League of Wisconsin Municipalities Assessors' Institute)

President Jim Siebers called the WAAO business meeting to order at 10:10 a.m. Jim thanked the League of Wisconsin Municipalities for putting on this conference and for allowing WAAO time to hold our business meeting; Sherry Lee for coordinating the conference; and Deb Edwards, Chair, Municipal Assessors Section of the League of Wisconsin Municipalities.

SECRETARY/TREASURER REPORT

Secretary

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

Treasurer

The 2007 beginning fiscal year balance was \$31,953.03 in our operating accounts and \$7,824.53 in the education fund.

- Operating receipts to date have totaled \$53,252.81 with disbursements of \$66,284.79 for a difference of \$-13,031.98, and a remaining operating balance of \$18,921.05.
- The 2006 operating balance was \$20,298.37 so we have \$1,377.32 less than last year.
- The 2005 balance was \$18,573.92, so we have \$347.13 more than in 2005.
- The Education fund has a balance of \$7,349.55.
- Total cash on hand is \$26,270.60.
- Next year's budget will need to be considered carefully next month in order not to under-fund activities.

Quarterly Meeting Report

There were 79 paid receipts at the June 4, 2007 quarterly meeting at Klemmers in Greenfield. Receipts totaled \$2,370 with expenses of \$1,836.09 (\$23.24 per paid receipt) for a balance of \$533.91.

The overall meeting attendance for the 2007 fiscal year was up 4% from 2006, going from 277 to 288. The total cost per paid receipt for the fiscal year dropped from \$27.20 in 2006 to \$23.16 (-15%). We received an \$893 refund from Holiday Inn Madison West last December for service problems which decreased our costs, so I wouldn't anticipate that type of a drop for the next fiscal year.

Membership Report

We currently are carrying 574 members on the roster until after the Institute. We are still processing dues for 2007 and had 515 memberships as of Monday. Last year we had processed 519 at this time.

Joan said she sent the reminder notice August 27th to members that she did not hear from and dues can be paid during this institute.

Activities on Behalf of the Association

Jim Siebers reported on yesterday afternoon's Executive Board meeting to discuss preparing an Amicus brief for the Walgreen's case at the Wisconsin Supreme Court. The Executive Board approved the collection and funding of the amicus brief.

COMMITTEE REPORTS

Auditing Committee

Dave Krolicki reported the committee met yesterday. In accordance with standard accounting practices, the committee found the books to be in good order without any discrepancies. A letter stating so will be mailed.

Awards/Resolutions Committee

Reed Johnson reported there is a full complement of awards which will be taken up at the banquet tonight.

Nominating

Mel Raatz reported the committee met and has the list of new director and officer nominees which will be taken up under new business later this morning.

IAAO Representative Report

Mary Reavey thanked Marion Johnson, IAAO President, for coming to our conference in Wisconsin. The IAAO conference in Atlanta was a great success. Mary talked about AssessorNet, and that long-term leases have been a big topic of discussion and it includes some good references. Mary will be playing the two-minute video about our profession at the IAAO table outside the classrooms. The first-time member rate is half price, plus three extra months since the fiscal year is changing to calendar year.

Ad Hoc IAAO Endorsement Committee

Mary Reavey reported the candidates have just been certified for next year and Mary will later make recommendations for voting.

Education & Training

Pete Krystowiak reported on the IAAO class in October/November, 2007, Course 300, Fundamentals of Mass Appraisal, to be held in Pewaukee, taught by current IAAO President Marion Johnson. Right now the facility can hold about 40 people, and we currently have 33 signed up. Registration is through next Friday, so if you are interested please act this week.

For the December quarterly meeting in Madison, the afternoon class will be on energy star conservation in houses. Please see Pete Krystowiak or Joyce Frey if you have any ideas for future education. Pete recognized the committee members for all their hard work: Joyce Frey as co-chair; Paul Klauk, Brian Raatz, Bill Briggs, Rosanne Reckin, Mary Watson, Jim Young, Matt Tooke, and Paul Koller.

Legislative Committee

Pete Weissenfluh reported on the Walgreens amicus brief, which the Executive Board voted to again participate in the amicus brief. Many municipalities took on the topic of triple net leases, and Madison's Walgreens case was the first to get to court. The Board of Review sustained the assessment, the Circuit Court sustained the Board of Review, and the Court of Appeals sustained the Circuit Court, where Attorney Bob Horowitz presented an amicus brief for WAAO, several municipalities, and the League of Wisconsin Municipalities, which was important to the case. The Supreme Court recently decided to accept the Walgreens case, and the more municipalities that have

Walgreens properties (as well as other properties that are sold with triple net leases) that become a part of the amicus brief the better. The case should clarify how assessors are to deal with these leases in the valuation process.

The first of two issues WAAO has approved to work on is the s. 74.37 fix. WAAO has been actively involved and Rep. Gottlieb has championed the cause and has been willing to meet with WAAO and our chief opponent, Wisconsin Manufacturers and Commerce. Their desires of what it would take to eliminate the s. 74.37 hearing, and they have come up with an LRB draft that is under discussion: if a taxing jurisdiction adopts an ordinance, a property owner cannot file a s. 74.37 appeal. If a property owner requests an extension for the Board of Review hearing, they can get a 60-day extension, for a \$100 filing fee, to allow them more time to prepare their case. At that Board of Review hearing the property owner would have to present their entire case, as well as a simultaneous exchange of information to be used at Board of Review, which would then be a full-faith effort by both sides. The ordinance would be voluntary so municipalities would not have to adopt it, but then would be subject to s. 74.37 court cases. Since the state budget has not been passed yet, no other legislation is being passed. The second issue that WAAO worked on is the trespass bill. Jolene Plautz, our lobbyist, worked very hard to get the committees in both the Assembly and Senate to approve it, but one legislator said he could not support assessors even though he had not read the bill, so we need assessors to contact their legislators about the trespass issue.

The billboard valuation bill has passed committees in both houses and requires the assessor to use the cost approach to value billboards, which is in direct conflict with s. 70.32 and the uniformity clause of the state constitution. The only other proposal is that the ability of the public to search by name, if the municipality has Internet information, will not be allowed.

Property Tax Exemptions

Mary Reavey reported they are still working on getting low income housing exempt under certain circumstances, but it is not drafted as a bill yet. A program is being conducted on exemptions tomorrow afternoon by the City of Wauwatosa. They sent letters out a couple weeks ago

(continued on page 5)

ago to high-end retirement housing that they were being placed back on the assessment roll, but a measure has been discussed to exempt those that have public housing components. Mary recognized the exemption committee Mike Kurth, Kathee Isleb, Russ Schwandt, Steven Schwoerer, Jim Murphy, Doug Milius, Rhett Tuff, and Steve Miner for their hard work.



Rural Concerns

Mel Raatz reported the Wisconsin Towns Association annual conference will be held during October in Green Bay.



AVOW

Steve Miner asked that everyone send him any materials for the AVOW and/or the website that assessors would like to see. Vice President Rocco Vita thanked Steve for all his hard work.

OLD BUSINESS

Jim Siebers asked Wes Little, Bill Adams, and Jim Young to come forward to accept resolutions for their service as directors for terms which expire today.

Jim thanked his family for their support and understanding for his trips away from home for WAAO business, as well as his employers and staffs, the Executive Board and committee chairs and members. Joan Spencer, treasurer, was thanked for being the glue that keeps this organization together. Jim also recognized Steve Miner, AVOW editor, for putting the quarterly magazine together, and Pete Weissenfluh, Legislative Committee chair, and the committee members, for their great work. You don't realize how important all these individuals are to the organization until you spend a year as president.

NEW BUSINESS

Jim Siebers turned the meeting over to Mel Raatz, nominating committee chair for 2008.

1) Election of 2007-08 Officers and Executive Board. Nominations were published in the September 2007 issue of AVOW as follows:

- President—the president-elect automatically becomes president; therefore, Kathy Romanak becomes the new president.
- President-Elect— Rocco Vita was nominated and approved.
- Vice President— Mike Muelver was nominated and approved.
- Secretary—Pam Hennessey was nominated and approved.
- Treasurer—Joan Spencer was nominated and approved.
- Executive Board Directors—John Holtan, Ernest Matthies, and Russ Schwandt were nominated and approved for 3-year terms.

2) The Oath of Office was administered by Marion Johnson, IAAO President.

3) Exchange of Presidents—Kathy Romanak received the gavel and a plaque from Jim Siebers. Kathy said she is honored to be the president for this upcoming year. The lifeblood of the organization is the membership. There are many ways to become involved. Keep fighting for what is fair and against what is not.

ANNOUNCEMENTS

Rocco implored everyone to go back to their municipalities to get a check for \$100 or \$200 (or more) to WAAO in order for WAAO to help fund the amicus brief for the Walgreen's Supreme Court case. It would be very powerful to have many municipalities listed on the brief, not just the 12 or so municipalities who participated at the Appellate Court level. Remember, it is not just for Walgreens, but the many other properties, fast food, distribution facilities sold on a triple net lease.

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

Respectfully Submitted,
Pam Hennessey, Secretary

LEGISLATIVE COMMITTEE REPORT
OCTOBER 2007

BUDGET BILL

We have a State Budget! After a long and very partisan debate, the legislature has passed and the Governor has signed the Biennial Budget. The full budget can be viewed at http://www.legis.state.wi.us/2007_State_Budget/07-1716_1.pdf

The following are changes to chapter 70 that assessors need to be aware of:

SECTION 1932. 70.11 (2) of the statutes is amended to read:

70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.

Property owned by any county, city, village, town, school district, technical college district, public inland lake protection and rehabilitation district, metropolitan sewerage district, municipal water district created under s. 198.22, joint local water authority created under s. 66.0823, family long term care district under s. 46.2895 or town sanitary district; lands belonging to cities of any other state used for public parks; land tax” deeded to any county or city before January 2; but any residence located upon property owned by the county for park purposes that is rented out by the county for a nonpark purpose shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after August 17, 1961, to any such governmental unit or for its benefit while the grantor or others for his or her benefit are permitted to occupy the land or part thereof in consideration for the conveyance. Leasing the property exempt under this subsection, regardless of the lessee and the use of the leasehold income, does not render that property taxable.

IMPORTANCE OF WAAO INPUT

Given the reality of partisan politics, as evidenced in the prolonged budget debate, it is imperative that WAAO understand that ideas and proposals do not get passed simply because the policy is reasonable, fair, or even good public policy. Bills get passed through hard work and compromise, with full knowledge of the nature of the process. WAAO has been aided in gaining knowledge about this process with the efforts of our lobbyist, Jolene Plautz.

Direct assessor contact with legislators is critical. A key task for the legislative committee this year will be to establish a database to link up assessors with legislators. Often in the process of getting key votes it becomes necessary for legislators to hear directly from their local assessor constituent. A database will allow the committee to contact the appropriate assessor for follow through.



(Continued on page ?)

LEGISLATIVE COMMITTEE REPORT

continued

TRESSPASS BILL

<http://www.legis.state.wi.us/2007/data/SB-148.pdf>

http://www.legis.state.wi.us/2007/data/lc_amdt/sb148.pdf Leg. Council Amendment Memo

Now that the budget bill is complete, legislators will turn to separate legislation. Here is the status on our trespass bill.

The proposal passed unanimously in the Senate committee. Jolene has asked Senator Decker, the new Democratic lead in the Senate to schedule this for a floor vote in the Senate for the first week in November. The committee will soon take up the Assembly version as the lead has asked for a final accounting of committee members. The various attached amendments are not proposal-killing amendments and, hopefully, we will receive a favorable vote in the assembly.

74.37 BILL

I am happy to report that Representative Gottlieb continued to work with WMC, WI Towns Association, League of WI Municipalities, WI Alliance of Cities, City of Milwaukee, WI Association of Assessing Officers, to hammer out a proposal to address the Section 74.37 appeal issue. All parties have had input and compromises have been made. We are hoping to see a final draft very soon. As soon as the draft is completed a Senate lead will be identified and the proposal will be circulated for co-sponsors.

BILLBOARD VALUATION BILL

<http://www.legis.state.wi.us/2007/data/SB-220.pdf>

This proposal is a (over) reaction to an income valuation approach to the valuation of Billboard Personal Property

See *Adams Outdoor Advertising, Ltd. D/b/a Adams Outdoor Advertising V. City of Madison* (<http://www.wisbar.org/res/sup/2006/2005ap000508.htm>)

WAAO has serious concerns about this special legislation for a particular type of property. The proposal is in direct conflict with the three tier hierarchy found in Section 70.32 which directs assessors on the long-standing and appropriate valuation methodology for all assessable property. Despite these concerns, the proposal and its twin in the Assembly is on a fast track. If passed, it would undoubtedly be challenged based on uniformity concerns. The legislative committee will be making recommendations for action by the WAAO executive board.

WALGREEN AMICUS

The Wisconsin Supreme Court has agreed to review the Court of Appeals decision in this important assessment valuation case. See:

<http://www.wisbar.org/res/capp/2007/2006ap001859.htm>

Once again, WAAO has taken an important lead in sponsoring a non party *Amicus* (literally, friend of the court – a party with strong interest in or views on the subject matter). As we did for the Court of Appeals Amicus, WAAO has hired Robert Horowitz or Stafford Rosenbaum LLP. His brief for the Court of Appeals was instrumental in augmenting the work of Madison's Attorney, Larry O'Brien. The following organizations and jurisdictions, at this point, have signed on in support of the Supreme Court Amicus. WAAO thanks you all!

WAAO, City of Greenfield, Village of Little Chute, City of Beloit, City of Oshkosh, City of Eau Claire, City of New Berlin, Village of Pleasant Prairie, City of Kenosha, City of Racine, city of Sturgeon Bay, Village of Waterford, Town of Waterford, City of Two Rivers, City of Milwaukee, League of Wisconsin Municipalities, Alliance of Cities, City of Brookfield, City of Lake Geneva, City of Fitchburg, Village of Twin Lakes, City of Stevens Point, City of Wauwatosa, City of Waukesha, City of LaCrosse.



WAAO Education Committee Meeting Minutes
Friday, October 26, 2007
City of Fitchburg City Hall

The meeting was called to order at 10:05 am by Co-Chairman Pete Krystowiak. Members present: Paul Klauk, Paul Koller, Ryan Raatz, Bill Briggs, Jim Young, Rosanne Reckin and Co-Chair Joyce Frey. Members absent: Mary Watson and Matt Tooke.

Pete gave an update on the IAAO Course 300 Class that will be held in Pewaukee. We have 32 students registered. The instructor is Marion Johnson, the current IAAO President. Lori Hanson, from Pewaukee, will be taking care of the sponsorship paperwork. The textbooks are here. Scott Winter is now a certified IAAO instructor. He will be auditing the class.

Jim gave an update on the December Quarterly Meeting Education Session. The program is the Wisconsin Energy Star Program: Identifying & Understanding Valuation Considerations. There will be 3 speakers from Focus On Energy along with Jim and a builder from the program. It has been submitted for continuing education with the DOR and the Department of Regulations and Licensing.

We discussed possible ideas for the March Quarterly Meeting which will be held at the Country Springs versus Klemmer's. There will not be a Winter Thaw this year due to the NCRAAO Conference being held in Green Bay. The following ideas were shared: tools for assessors, property exchanges fielding commercial sales, how to submit a bid, GIS and the assessor's office, how to value when the water levels are receding (possible speaker Cynthia Sengstock from near Green Bay), basic income with examples and analyzing final numbers, development: how do they decide on asking prices and cost of development, look at the courses offered by the Wisconsin Realtors Association or an update on real estate market trends. We decided that we would look at how do you go about getting income and expense information and once you collect the information, how do you review the financial statements. Paul Klauk suggested contacting Amy Seibel, an attorney who is working with Wauwatosa on their exemption review. Pete volunteered to do the data collection portion.

The June Quarterly Meeting will be held in Green Bay at the NCRAAO Conference. There will be continuing education sessions offered in the afternoon so we will not host our own.

We set our next meeting dates for July 18, 2008 and November 7, 2008.

Pete informed the committee that the Ad Hoc Certification Review Committee was reinstated and that the Chairman is Mike Muelver. We discussed our involvement and Pete will take back to the Board that we would like to have at least 2 members from our committee on this panel. Pete shared a letter he sent to Reed Johnson in 2005 when the committee was formed.

We talked about having the 15 hour IAAO USPAP class next fall. It would cost approximately \$210.00 to have the IAAO arrange it or roughly \$90.00 if we arranged it. There are some certified people in our organization who need the class so it is important that we look at hosting this course.

We talked about the possibility of adding a couple of new members to our committee. Rocco Vitta recommended Diane Cannistra from West Allis and we also would like someone from the Manufacturing Section of the State. Pete and Joyce will work on this.

Pete talked about co-hosting a class with the Wisconsin Chapter of the Appraisal Institute. They are looking at 2 day class on Evaluating Commercial Construction and a 1 day class on Evaluating Residential Construction taught by James Canestaro. It would most likely be held at the Institute's office in the Milwaukee area. Our concerns are the number of days and the fees. They are looking to possibly hosting the course in March.

We ended the meeting with a lengthy discussion on why software users groups did not qualify for continuing education credits. It was determined that the software vendors should be the one who pursues certification and not WAAO.

The meeting adjourned at 1:24 pm.

Respectfully submitted Joyce Frey

THE WISCONSIN WAY

<http://www.tdawisconsin.org/data/publications/0907news.pdf>



The Wisconsin REALTORS Association, (WRA),
the Wisconsin Counties Association,



the Wisconsin Builders

Association, the Wisconsin Education Association Council,
(WEAC),



Wood Communications, and others have started an initiative to achieve significant and permanent reductions in the amount of property taxes in Wisconsin.

These groups perceive a lack of alignment between Wisconsin's current tax systems, particularly its property tax system, and contemporary economic realities and believe this initiative may lead to improved efficiency, progressivity and fairness of the tax system. Their goals are to find another source, other than the property tax, to fund some or all local services, to make taxes "fairer" and reduce the property tax burden while maintaining quality levels of service.

They have scheduled a series of "town hall meetings" throughout the state as a way to solicit "solution-oriented" input from citizens regarding the fairness issue and alternative tax funding proposals. Twelve meetings will be held through the end of this year and W.A.A.O. is encouraging members to attend, observe, and possibly offer our perspective.

We may have an opportunity to provide insight regarding some assessment issues we know of that have, over time, chipped away at property tax fairness such as

- * special interest exemptions

- * exemption trends in general
- * Ag use-value abuse
- * consequence of ever increasing numbers of 74.37 appeals and allowing this practice to continue
- * shift of the property tax burden from all other classes to residential properties
- * lack of funding that allows tax reps and their clients to obtain advantageous tax positions
- * and uniformity ramifications of the proposed Billboard legislation.

Dates and times are as follows:

LaCrosse; October 10

Wausau; October 15

Eau Claire; October 18

Appleton; October 22

Green Bay; October 30

Superior; November 1

Oshkosh; November 6

Waukesha; November 8

Janesville; November 13

Milwaukee; November 27

Kenosha; December 4

Madison; December 6

The following link gives the exact location of each forum.
www.wisconsinway.org

W.A.A.O. has also resurrected the Tax Awareness Committee now chaired by Rocco Vita. Other committee members include Bob Lorier, John Meyer, Gene Miller, Jim Siebers, Joyce Frey, and Pete Weissenfluh. Contact any one of them if you have questions or further comments or to share your insight after attending one of the forums.



WAAO OPERATING BUDGET - 2008 Fiscal Year

| | | | |
|--------------------------------|-------------------|--|-----------------|
| 10/1/07 thru 9/30/08 | Beginning Balance | \$21,301.61 | |
| Course & Amicus Funds Included | \$6,625 | Funds Available | \$14,676.61 |
| 2007 REVENUES | Acct # | Description | Budget |
| | 130 | Course Revenue | \$2,700 |
| | 140 | General Meetings | \$1,000 |
| | 160 | Interest | \$190 |
| | 176 | Dues - Prior Year | \$600 |
| Operating Revenue | 177 | Dues - Fiscal Year | \$18,000 |
| \$23,810 | 178 | Dues - Next Fiscal Year | \$70 |
| | 180 | Sales | \$50 |
| | 185 | AVOW Advertising | \$200 |
| | 190 | Web Site | \$1,000 |
| 2008 EXPENSES | Acct # | Description | Budget |
| Awards/Grants 201 | | League Registration Fee | \$0 |
| \$1,350 | 202 | Institute Awards | \$700 |
| | 208 | NCRAAO Conference Registration | \$600 |
| Expenses | 213 | Ad Hoc NCRAAO Host | \$2,000 |
| \$6,395 | 225 | Education & Training | \$25 |
| | 230 | Executive Board | \$2,000 |
| | 235 | Legislative | \$25 |
| | 240 | Membership Services | \$50 |
| | 250 | Personal Property | \$0 |
| | 255 | Planning & Mngmt | \$50 |
| | 261 | Exemptions | \$50 |
| | 265 | Public Relations | \$70 |
| | 270 | Real Estate Standards | \$100 |
| | 275 | Rural Concerns | \$25 |
| | 276 | Secretary Expenses | \$500 |
| | 277 | Treasurer Expenses | \$1,500 |
| Dues & Fees | 420 | IAAO Dues | \$180 |
| \$190 | 425 | Incorporation Fee | \$10 |
| Operations | 707 | Institute Costs | \$600 |
| \$11,700 | 708 | Memorials/Gifts | \$200 |
| | 710 | Office Expense | \$100 |
| | 715 | Postage | \$1,100 |
| | 719 | Membership Lists | \$300 |
| | 720 | AVOW | \$1,600 |
| | 735 | Web Site | \$300 |
| | 760 | Lobbyist | \$6,500 |
| | 761 | Amicus Brief | \$1,000 |
| Travel | 900 | President Travel | \$2,000 |
| \$4,200 | 901 | IAAO Rep - Board Meeting | \$1,000 |
| | 925 | Institute Speakers | \$600 |
| | 930 | NCRAAO Rep Board Meeting | \$600 |
| | 931 | NCRAAO Conference Rep | \$0 |
| OPERATING EXPENSES | | \$23,785 | |
| Approved Outlay | | Education Fund | \$7,706.20 |
| Front Page | \$130.00 | Grants/Scholarships | \$400.00 |
| IAAO Education Donation | \$0.00 | Speakers \$0.00 | |
| IAAO Designations | \$0.00 | | |
| Approved Purchases | \$130.00 | Approved Estimated Expenditures | \$400.00 |

2007-2008 WAAO OFFICERS - REPRESENTATIVES - COMMITTEES**OFFICERS**

| | | | | | |
|---------|-----------------|--------------------|------------------|----------------|-----------------------------|
| Officer | President | Kathy Romanak | Waterford | (262) 534-3003 | romanak@tds.net |
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| Officer | Vice-President | Michael Muelver | Rhineland | (715) 369-2952 | mikemuelver@frontiernet.net |
| Officer | Secretary | Pamela J Hennessey | Madison | (608) 274-6842 | pamhennessey@charter.net |
| Officer | Treasurer | Joan E Spencer | Marshfield | (715) 384-3856 | joan@ci.marshfield.wi.us |
| Officer | Past President | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |

DIRECTORS

| | | | | | |
|----------|-----------|--------------------|------------|----------------|---------------------------------|
| Director | 2006-2008 | William L Briggs | Eau Claire | (715) 834-1361 | asdps@wolfmark.com |
| Director | 2006-2008 | Shannon L Krause | West Bend | (262) 335-5126 | wbassessor@ci.west-bend.wi.us |
| Director | 2006-2008 | Scott Winter, RES | Milwaukee | (414) 286-3137 | swinte@milwaukee.gov |
| Director | 2007-2009 | Les Milde | Holmen | (608) 526-9394 | LesMilde@gmail.com |
| Director | 2007-2009 | Joyce Frey | Sauk City | (608) 270-4237 | joyce.frey@city.fitchburg.wi.us |
| Director | 2007-2009 | Steven F Schwoerer | Oshkosh | (920) 236-5074 | sschwoerer@ci.oshkosh.wi.us |
| Director | 2008-2010 | Russ Schwandt | Green Bay | (920) 448-3066 | russc@ci.green-bay.wi.us |
| Director | 2008-2010 | Ernest T Matthies | Grafton | (262) 338-9314 | matthies_inc@hotmail.com |
| Director | 2008-2010 | John Holtan | Appleton | (920) 749-1995 | apraz@new.rr.com |

REPRESENTATIVES

| | | | | | |
|----------|----------------|-----------------|---------------|----------------|------------------------------|
| IAAO | Representative | Mary P Reavey | Milwaukee | (414) 286-3101 | mreavey@milwaukee.gov |
| IAAO | Alternate Rep | Mark Schlafer | LaCrosse | (608) 789-7525 | schlaferm@cityoflacrosse.org |
| NCRAAO | Rep 2008-2010 | Wesley T Little | Poplar | (715) 364-2281 | wesley076@centurytel.net |
| NCRAAO | Rep 2007-2009 | Robert G Lorier | Brookfield | (262) 796-6649 | lorier@ci.brookfield.wi.us |
| NCRAAO | Rep 2006-2008 | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |
| AVOW | Editor | Steve Miner | Wauwatosa | (414) 769-8969 | sminer@wauwatosa.net |
| Web Site | Web Master | Steve Miner | Wauwatosa | (414) 769-8969 | sminer@wauwatosa.net |

COMMITTEES

| | | | | | |
|----------------------------------|-----------------|----------------------|------------------|------------------------------|--------------------------------|
| Reporting Officer - Pres | | Kathy Romanak | Waterford | (262) 534-3003 | romanak@tds.net |
| Auditing | Chairperson | David Krolicki | Greenfield | (414) 329-5341 | dave_k@ci.greenfield.wi.us |
| | | Craig Lake CRA | Waukesha | (262) 524-3514 | clake@ci.waukesha.wi.us |
| | | Diane Cannistra | West Allis | (414) 302-8234 | dcannistra@ci.west-allis.wi.us |
| Awards | Chairperson | Russ Schwandt | Green Bay | (920) 448-3066 | russc@ci.green-bay.wi.us |
| | | Reed S Johnson | Madison | (608) 266-8192 | rjohnso4@dor.state.wi.us |
| | | Steve Miner | Wauwatosa | (414) 769-8969 | sminer@wauwatosa.net |
| | | Michael Higgins | Kenosha | (262) 653-2805 | amikeh@kenosha.org |
| | | John E Meyer | Milwaukee | (414) 286-3162 | jemeyer@milwaukee.gov |
| | | Robert G Lorier | Brookfield | (262) 796-6649 | lorier@ci.brookfield.wi.us |
| | | Nanette S Giese | Wausau | (715) 261-6605 | nsgiese@mail.ci.wausau.wi.us |
| | | Joan E Spencer | Marshfield | (715) 384-3856 | joan@ci.marshfield.wi.us |
| | | Peter Weissenfluh | Milwaukee | (414) 286-3103 | pweiss@milwaukee.govt |
| | | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |
| Nominating | Chairperson | Melvin G Raatz | Oconto Falls | (920) 846-4250 | rassessing@ez-net.com |
| | | Mark Schlafer | LaCrosse | (608) 789-7525 | schlaferm@cityoflacrosse.org |
| Planning & Management | Chairperson | Kathy Romanak | Waterford | (262) 534-3003 | romanak@tds.net |
| | President Elect | Rocco Vita | Pleasant Prairie | (262) 925-6714 | rvita@plprairiewi.com |
| | Vice-President | Michael Muelver | Rhineland | (715) 369-2952 | mikemuelver@frontiernet.net |
| | Treasurer | Joan E Spencer | Marshfield | (715) 384-3856 | joan@ci.marshfield.wi.us |
| | Secretary | Pamela Hennessey | Madison | 608-274-6842 | pamhennessey@charter.net |
| | Past Director | Reed Johnson | Madison | (608)266-8192 | rjohnson@dor.state.wi.us |
| | Past President | Melvin G Raatz | Oconto Falls | (920) 846-4250 | rassessing@ez-net.com |
| | Past President | Michael Higgins | Kenosha | (262) 653-2805 | amikeh@kenosha.org |
| Past President | Nanette S Giese | Wausau | (715) 261-6605 | nsgiese@mail.ci.wausau.wi.us | |

2007-2008 WAAO OFFICERS - REPRESENTATIVES - COMMITTEES continued

| | | | | |
|--|-----------------------------|------------------|----------------|---------------------------------|
| Past President | Russ Schwandt | Green Bay | (920) 448-3066 | russcc@ci.green-bay.wi.us |
| Past President | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |
| Past President | Mary Reavey | Milwaukee | (414) 286-3101 | mreavey@milwaukee.gov |
| Past President | Robert G Lorier | Brookfield | (262) 796-6649 | lorier@ci.brookfield.wi.us |
| Past President | Mark Schlafer | LaCrosse | (608) 789-7525 | schlaferm@cityoflacrosse.org |
| Past Director | Reed S Johnson | Madison | (608) 266-8192 | rjohnso4@dor.state.wi.us |
| Ad Hoc IAAO Endorsement Committee | Chairperson Mary P Reavey | Milwaukee | (414) 286-3101 | mreavey@milwaukee.gov |
| | Peter Weissenfluh | Milwaukee | (414) 286-3103 | pweiss@milwaukee.gov |
| | Carol N Kuehn | Stevens Point | (715) 341-2950 | |
| Ad Hoc State/Local Finance | Chairperson Robert G Lorier | Brookfield | (262) 796-6649 | lorier@ci.brookfield.wi.us |
| | Mary P Reavey | Milwaukee | (414) 286-3101 | mreavey@milwaukee.gov |
| | Kathleen A Isleb | Hartford | (262) 670-0099 | kisleb@charter.net |
| | Hallie Wendorff | Cross Plains | (608) 798-3140 | hwendorff@charter.net |
| | Michael Kurth | Madison | (608) 266-4530 | mkurth@ci.madison.wi.us |
| | Russ Schwandt | Green Bay | (920) 448-3066 | russcc@ci.green-bay.wi.us |
| | Bernie J Laird | Appleton | (920) 749-1995 | apraz1@aol.com |
| | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |
| Ad Hoc NCRAAO 2008 Host Committee | Chairperson Steve Miner | Wauwatosa | (414) 479-8969 | sminer@wauwatosa.net |
| | Robert G Lorier | Brookfield | (262) 796-6649 | lorier@ci.brookfield.wi.us |
| | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |
| | Kathleen A Isleb | Hartford | (262) 670-0099 | kisleb@charter.net |
| | Wesley T Little | Poplar | (715) 364-2281 | wesley076@centrytel.net |
| | Douglas L Milius | Oshkosh | (920) 205-3349 | dmilius@sbcglobal.net |
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| | Scott Winter | Milwaukee | (414) 286-3137 | swinte@milwaukee.gov |
| | Mark Schlafer | LaCrosse | (608) 789-7525 | schlaferm@cityoflacrosse.org |
| | Russ Schwandt | Green Bay | (920) 448-3066 | russcc@ci.green-bay.wi.us |
| Ad Hoc Property Tax Awareness | Chairperson Rocco Vita | Pleasant Prairie | (262) 925-6714 | rvita@plprairiewi.com |
| | Eugene R Miller | Evansville | (608) 882-6089 | gsmiller2@charter.net |
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| | John E Meyer | Milwaukee | (414) 286-3162 | jemeyer@milwaukee.gov |
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| | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |
| Ad Hoc Certifications Review | Chairperson Michael Muelver | Rhineland | (715) 369-2952 | mikeluelver@frontier.net |
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2007-2008 WAAO OFFICERS - REPRESENTATIVES - COMMITTEES continued

| Reporting Officer - | | Rocco Vita | Pleasant Prairie (262) 925-6714rvita@plprairiewi.com | | |
|--|-------------------|-----------------------|---|-----------------------|---------------------------------|
| | Chairperson | Peter E Krystowiak | Kenosha | (262) 653-2545 | apetek@kenosha.org |
| | Program Chair | Joyce Frey | Fitchburg | (608) 270-4237 | joyce.frey@city.fitchburg.wi.us |
| | | Matthew Tooke | Appleton | (920) 832-6406 | matt.tooke@appleton.org |
| Education & Training | | Ryan L Raatz | Oconto Falls | (920) 846-4250 | ryanrassessing@bayland.net |
| | | Mary J Watson | Milwaukee | (414) 286-3178 | mwatso@milwaukee.gov |
| | | Rosanne Reckin | Durand | (715) 672-8652 | reckin@nelson-tel.net |
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| | Paul T Koller AAS | New Berlin | (262) 797-2461 | pkoller@newberlin.org | |
| Exemptions Property Tax | Chairperson | Mary P Reavey | Milwaukee | (414) 286-3101 | mreavey@milwaukee.gov |
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| | | Douglas L Milius | Fond du Lac | (920) 929-2972 | dmilius@dor.state.wi.us |
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| Legislative | Chairperson | Peter Weissenfluh | Milwaukee | (414) 286-3103 | pweiss@milwaukee.gov |
| | | Russ Schwandt | Green Bay | (920) 448-3066 | russsc@ci.green-bay.wi.us |
| | Rural Liaison | Shannon L Krause | West Bend | (262) 335-5126 | wbassessor@ci.west-bend.wi.us |
| | DOR Liaison | Sherrie Gates-Hendrix | | (608) 267-1262 | |
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| | | James R Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |
| | | Hallie Wendorff | Cross Plains | (608) 798-3140 | halliew@chorus.net |
| | | Rocco Vita | Pleasant Prairie | (262) 925-6714 | rvita@plprairiewi.com |
| | | Michael Marslender | Stevens Point | (715) 341-7829 | marslndr@coredcs.com |
| Membership Services | Chairperson | Nanette S Giese | Wausau | (715) 261-6605 | nsgiese@mail.ci.wausau.wi.us |
| | | Eric Miller | Greenfield | (414) 329-5343 | eric_m@ci.greenfield.wi.us |
| | | Mary E Hlavinka | New Berlin | (262) 797-2465 | mhlavinka@newberlin.org |
| | | Richard Rubow | Wausau | (715) 241-6606 | r1rubow@mail.ci.wausau.wi.us |
| | | Daryl Burchardt | Oconomowoc | (920) 262-4033 | daryl@cityofwatertown.org |
| | | Denise L Neumann | Brookfield | (262) 787-3528 | neumann@ci.brookfield.wi.us |
| | | Michelle Cullen | West Bend | (262) 335-5127 | asstassessor@hnet.net |
| | | Michael Marslender | Stevens Point | (715) 341-7829 | marslndr@coredcs.com |
| | | Reed S Johnson | Madison | (608) 266-8192 | rjohnso4@dor.state.wi.us |
| | | Judy Bishop | Grand Chute | (920) 832-1578 | judy.bishop@grandchute.net |
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| | | Charles R Paskey | Oshkosh | (920) 236-5070 | cpaskey@ci.oshkosh.wi.us |

2007-2008 WAAO OFFICERS - REPRESENTATIVES - COMMITTEES continued

| | | | | | |
|---|-------------------|------------------------|------------------|-----------------------------------|---------------------------------|
| Public Relations | Chairperson | Scott Winter, RES | Milwaukee | (414) 286-3137 | swinte@milwaukee.gov |
| | AVOW Editor | Steve Miner | Wauwatosa | (414) 479-8969 | sminer@wauwatosa.net |
| | | Suzanne Plutschack | Muskego | (414) 422-1813 | tsplu@wi.rr.com |
| | | Cathy A Timm | Cedarburg | (262) 375-7608 | ctimm@ci.cedarburg.wi.us |
| | | Jeffrey D Yoder | West Bend | (262) 335-5125 | yoderj@ci.west-bend.wi.us |
| | | William Mortag | Brookfield | (262) 796-6649 | mortag@ci.brookfield.wi.us |
| | | William Adams | Wis. Rapids | (715) 421-8230 | wadams@wirapids.org |
| | Carolyn Chabron | Wauwatosa | (414) 479-8969 | cchabron@wauwatosa.net | |
| Real Estate Standards | Chairperson | Kathy Romanak | Waterford | (262) 534-3003 | romanak@tds.net |
| | | Kathleen A Isleb | Hartford | (262) 670-0099 | kisleb@charter.net |
| | DOR Liaison | Daniel R Storm | Madison | (608) 266-6484 | dstorm@dor.state.wi.us |
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| Rural Concerns | Chairperson | Melvin G Raatz | Oconto Falls | (920) 846-4250 | rassessing@ez-net.com |
| | | Hallie Wendorff | Cross Plains | (608) 798-3140 | hwendorff@charter.net |
| | | Hugh A Harper | Readstown | (608) 629-5432 | hharper4@mwt.net |
| | | Michael L Grota | Menomonee Falls | (262) 253-1142 | mike@wi-assessor.com |
| | | James A Brown | Sarona | (715) 354-9529 | jabrown@northbeachgroup.com |
| | | Douglas Kurtzweil | Hayward | (715) 462-9679 | |
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| | | John B Bazile | Tigerton | (715) 754-2030 | bazile@frontiernet.net |
| | | Rose Mary Bazile | Tigerton | (715) 754-2030 | bazile@frontiernet.net |
| | | Michael Marslender | Stevens Point | (715) 341-7829 | marslndr@coredcs.com |
| | Michael G Muelver | Rhineland | (715) 369-2952 | mikemuelver@frontier.net | |
| Reporting Officer | | | | | |
| - Vice-President | | Michael Muelver | Rhineland | (715) 369-2952 | mikemuelver@frontier.net |
| Ad Hoc Communications Technology | Chairperson | Steve Miner | Wauwatosa | (414) 479-8969 | sminer@wauwatosa.net |
| | Webmaster | AVOW Editor | | | |
| | Web Assistant | Barry J Feig | Marshfield | (715) 384-3856 | barry@ci.marshfield.wi.us |
| | | Hugh A Harper | Readstown | (608) 629-5432 | hharper4@mwt.net |
| | | Jennifer J Miller | Madison | (608) 266-1332 | jmiller5@dor.state.wi.us |
| | Steve Bruflat | Eau Claire | (715) 839-4929 | steve.bruflat@ci.eau-claire.wi.us | |
| | Case Law | Robert Horowitz | Madison | (608) 256-0226 | rhhorowitz@staffordlaw.com |
| Ad Hoc Commercial Sales | Chairperson | Michelle Cullen | Pewaukee | (262) 691-0820 | cullen@pewaukee.wi.us |
| | | Peter E Krystowiak | Kenosha | (262) 653-2545 | pkrystowiak@co.kenosha.wi.us |
| | | Wesley T Little | Poplar | (715) 364-2281 | wesley076@centurytel.net |
| | | James S Murphy | Milwaukee | (414) 227-4103 | jmurphy1@dor.state.wi.us |
| | | Allan Land | Menomonee Falls | (262) 252-4034 | mktval@wi.rr.com |
| Personal Property Standards | Chairperson | Michael J Patnode | Waukesha | (262) 524-3510 | mpatnode@ci.waukesha.wi.us |
| | DOR Liaison | Julie J Matthes | Menomonee Falls | (414) 227-4438 | jmatthes@dor.state.wi.us |
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| | | Dennis P Duszynski | Milwaukee | (414) 286-3161 | dduszy@milwaukee.gov |
| | | Stan Graiewski | Sun Prairie | (608) 249-2304 | wheelerroad@charter.net |
| | | Carolyn E Chabron | Wauwatosa | (414) 479-8969 | cchabron@wauwatosa.net |
| | Non-Voting | Arlene Klika | Green Bay | (920) 592-3836 | klikaa@schneider.com |

2007-2008 WAAO OFFICERS - REPRESENTATIVES - COMMITTEES continued

| | | | | | |
|-------------------|-------------|------------------|-----------|----------------|-------------------------------|
| | Chairperson | Michael Kurth | Madison | (608) 266-4530 | mkurth@ci.madison.wi.us |
| Ad Hoc | | Mark Schlafer | LaCrosse | (608) 789-7525 | schlaferm@cityoflacrosse.org |
| Billboards | | Shannon L Krause | West Bend | (262) 335-5126 | wbassessor@ci.west-bend.wi.us |
| | | John E Meyer | Milwaukee | (414) 286-3162 | jemeyer@milwaukee.gov |

Please view photos of the Officers, Directors and Committee Chairpersons
at the following link:

<http://www.wao.org/MeetTheBoard.htm>

2007 WAAO AWARDS

Most Valuable Member: Russ Schwandt - Green Bay

Distinguished Life Member: Kathleen Isleb - Wauwatosa

Distinguished Life Member: Carol Kuehn - Stevens Point

Distinguished Life Member: Douglas Milius - DOR Supvr Fond du Lac

Presidential Citation: Paul Koller, New Berlin - Programs and Speakers Planning

Presidential Citation: Paul Klauk, Waukesha - Programs and Speakers Planning

Presidential Citation: City of Milwaukee, IAAO Host City

Presidential Plaque: Wesley Little - Beloit - Promoting NCRAAO - Ad Hoc Sales

Distinguished Assessment Jurisdiction Award:

Wisconsin Department of Revenue: - E-filing Team Bureau of Property Tax Manufacturing/Utility Section- William Wardwell Team Plaque Individual Team Certificates:

| | | |
|------------------|--------------|-----------------|
| William Wardwell | Tim Drascic | Lin Adler |
| Lori Miller | Daniel Storm | Deborah Crowell |
| Sharon Hoepfner | Mike Mollon | Marcia Gray |
| Keith Gross | Ray Ozols | |

WAAO Publication Award: Attorney Robert Horowitz

Public Program Information Award:

Team Plaque - Mary Reavey, Milwaukee Public Relations Program Individual Team Certificates:

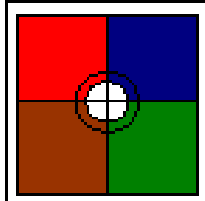
| | | | |
|---------------|------------------|-------------------|---------------|
| Mary Reavey | Tom Kubesek | Tina Bizub | Amy Stenglein |
| Raven Thurman | Nancy Torkildson | Peter Weissenfluh | |

Distinguished Research & Development Award

Committee Plaque - Mary Reavey, Milwaukee IAAO Host Committee Individual Committee Certificates:

| | | | |
|-------------------|---------------------|----------------|---------------|
| Michael Higgins | John Meyer | Mary Hlavinka | Amy Stenglein |
| Carol Kuehn | Denise Jones | Theresa Bizub | |
| Diane Edwards | Jennifer Miller | Mary Hennen | |
| Laura Smiley | Rebecca Doyle-Huber | Kathleen Isleb | |
| Peter Weissenfluh | Mary Reavey | Russ Schwandt | |
| James Siebers | Steve Miner | Robert Lorier | |
| Wes Little | Suzanne Plutschack | | |

CONGRATULATIONS TO ALL !!



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December 2007

Bob was a member of the Clipper City Chordsmen for 44 years, where he served as past President as well as other offices and committees. He had a great passion for singing and serving with the Chordsmen. Bob was an honorary member of the Knights of Columbus. Bob was an avid Packer fan, who backed his team through thick and thin, and always made it a point to watch their games. He even had the thrill of attending the Packer's Super Bowl game in California. Bob also enjoyed spending the balance of his time traveling, and also golfing daily with his buddies. He cherished time with his five granddaughters.

Bob is survived by his wife of 48 years: Nancy, Manitowoc; one son: Jeffery (Anne) Senglaub, Manitowoc; one daughter: Jill (Larry) Hall, Verona, N.J.; five grandchildren: Danielle Hall, Jessica Hall, Mikayla Senglaub, Marissa Senglaub and Nicole Senglaub; one brother: Donald Senglaub, Rockford, Ill.; one sister: Barbara (Clark) Rief, West Des Moines, Iowa; one sister-in-law and brother-in-law: Betty and Dick Andrastek, Manitowoc; one aunt: Florence Montague, Manitowoc; His special nephews, nieces, relatives and friends also survive. Bob was preceded in death by his parents: Arthur and Lucile.

The family will greet relatives and friends on Sunday, Oct. 28, 2007, at the Harrigan Parkside Funeral Home from 4 until 8 p.m. A prayer service will be led by Deacon Al Boeldt at 7:30 p.m.

The visitation will continue at St. Francis of Assisi, Marshall St., on Monday, Oct. 29, 2007, from 10 a.m. until the time of the Mass of Christian Burial at 11 a.m. The Rev. Daniel Felton will officiate, with burial to follow at Evergreen Cemetery in Manitowoc.

The Harrigan Parkside Funeral Home and Crematory, N. 11th and St. Clair streets, Manitowoc, is assisting the family with funeral arrangements.

The family wishes to thank the caring physicians and staff at Bay Care Hospital in Green Bay, Aurora Medical Center in Two Rivers, Holy Family Memorial Medical Center in Manitowoc, and the Aurora Visiting Nurses Association, for the care and compassion they provided to Bob during his illness. Also a special thanks to Dr. Theobald and staff at the Manitowoc Clinic.

Herald Times Reporter

Oct. 26, 2007

In Memoriam

Robert O. Senglaub

Robert O. Senglaub, age 72, a resident of 729 S. 30th St., Manitowoc, passed away on Wednesday, Oct. 24, 2007, at his residence.

Bob was born on Jan. 7, 1935, in Manitowoc to the late Arthur and Lucile (Van Zon) Senglaub. He graduated from Lincoln High School, Manitowoc, with the class of 1953. Bob later served in the U.S. Army from 1957 to 1959. Upon his return to Manitowoc, Bob married Nancy Pech on Aug. 22, 1959, at St. Mary's Catholic Church in Manitowoc. Bob worked for the city of Manitowoc from 1961 to 1990. He started at the city's Planning Department, and in 1972, was appointed City Assessor. Bob was a distinguished life member of the Wisconsin Association of Assessing Officers. Upon his retirement, he enjoyed serving on the City Plan Commission and Zoning Board of Appeals, as well as his part-time work at Fischl's Elegant Florist and Car Quest.

December Quarterly Meeting Class Description:

Title: “WI Energy Star Program: Identifying & Understanding Valuation Considerations”

Description: “This class will take participants through the features of the Wisconsin Energy Star Program with an emphasis on residential new construction techniques and products, as well as how these practices are making headway into residential remodeling projects. Instructors from the “Focus On Energy” team in Madison will take the class through their efforts to guide WI building practices toward a “greener” future for both the benefit of the property owners who commit to this program and the community at large. The class will start with the historical background of the program, current efforts to attain builder buy-in, and the resulting benefits of Energy Star construction techniques and materials. A builder that uses these green building techniques will describe the differences in a building’s performance and the material/product costs associated with these building practices. Finally, the assessors will join in a discussion on what to look for during inspections of Energy Star homes and what valuation considerations should be a part of final valuation assignments.”

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Welcome new & returning

WAAO Members!!!

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Photos from Municipal Assessors Institute



Photos Continued



Additional Institute Photos





SEWAA'S ANNUAL HOLIDAY MEETING

- THE DATE:** DECEMBER 14, 2007
- THE PLACE:** MAGGIANO'S LITTLE ITALY
2500 N MAYFAIR RD
- THE COST:** \$25 PER PERSON
- THE TIME:** NOON TO 1:00 CASH BAR
BUFFET AT 1:00

Buffet of Bruschetta, Mozzarella Marinara, Caesar Salad, Maggiano's Salad, Fettuccine Alfredo, Mom's Lasagna, Chicken Parmesan, Salmon with Lemon & Herbs, Chocolate Zuccoto Cake and Tiramisu

Please bring a wrapped ornament for exchange.

RSVP BY DECEMBER 10

BY EMAIL, PHONE OR MAIL TO
DIANE CANNISTRA SECRETARY/TREASURER

dcannistra@ci.west-allis.wi.us

414-302-8234

7525 W GREENFIELD AVE

WEST ALLIS, WI 53214

SEWAA

South Eastern Wisconsin Assessor's Association
Representing Assessment Professionals in South East Wisconsin

AVOW

December 2007

WAAO Quarterly Meeting

DATE: Monday, December 3, 2007

PLACE: Crowne Plaza Hotel
4402 East Washington Ave.
Madison, WI 53704
608-244-4703TIME: 10:30 A.M. Business Meeting – AM Coffee and Hot Apple Cider
11:45 A.M. Luncheon – Cold Deli Buffet with potato salad, cole slaw, chips, assorted fresh breads, soup du jour and Chef's Choice Dessert Display
12:30 P.M. Program – (Soda & Cookie for Break)
2nd ANNUAL SILENT AUCTION – Bring a gift and/or participatePRICE: \$35.00 per person (Members)
\$75.00 per person (Non-Members)
Both Prices include LunchPROGRAM: **“Focus on Energy”**
The education session will have four speakers.INSTRUCTORS: Dave Kinyon, Project Manager – Focus On Energy, Madison, WI
Sue Hansen, Director – Focus on Energy, Madison, WI
Kevin Hogan, Program Coordinator – Focus on Energy, Madison
Jim Young, City Assessor, City of Sun Prairie

CREDITS: 3 Hours Appraisal Instruction

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If you plan on attending this meeting, please make a reservation by Wednesday, November 28, 2007. Per our contract, we are required to guarantee the number of guests 5 working days in advance with any meal function. Therefore, be sure to reserve your spot at the luncheon by making your reservation today.

Mail, Telephone, Fax or E-mail to:

Joan Spencer

Treasurer, W.A.A.O.

P.O. Box 727

Marshfield, WI 54449-0727

Telephone (715) 384-3856

Fax (715) 384-7831

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

Name: _____

Number in Party: _____

W.A.A.O. Silent Auction

When: December 3, 2007

W.A.A.O. Quarterly Meeting

Where: Crowne Plaza Hotel
4402 East Washington Ave.
Madison, WI 53704
608-244-4703

W.A.A.O.'s Membership Services Committee will be holding its Second Annual Silent Auction at the December Quarterly Meeting in Madison. We are asking you to participate in two ways:

1. Donate a gift or gifts for W.A.A.O.'s Silent Auction
(Our goal is to have every Municipality participate)
2. Participate in the Auction by bidding on your item of choice

The proceeds will be going toward the W.A.A.O. Education Fund which is used for educational scholarships and supplementing educational pursuits. By holding a Silent Auction a license is not needed and with the support of our membership it is our intent to bolster our Education Fund and have fun at the same time.

Please consider bringing a gift, it is for a good cause; we encourage your participation, everyone is a winner!

If you have any questions, please contact:

Nan Giese

Membership Services Committee Chairperson

Phone: (715) 261-6605

Fax: (715) 261-0335

Email: nsgiese@mail.ci.wausau.wi.us

WISCONSIN ASSOCIATION OF ASSESSING OFFICERS 2007-08 CALENDAR
www.waao.org

| | | | | |
|-----------------------|------------------------|-------------------------|-----------------------|------------------------------------|
| President | Kathy Romanak | Waterford | (262) 534-3003 | romanak@tds.net |
| Pres. Elect | Rocco Vita | Pleasant Prairie | (262) 694-1400 | rvita@plprairie.com |
| Vice President | Michael Muelver | Rhineland | (715) 369-7650 | mikemuelver@frontiernet.net |
| Secretary | Pam Hennessey | Madison | (608) 274-6842 | pamhennessey@charter.net |
| Treasurer | Joan Spencer | Marshfield | (715) 384-3856 | joan@ci.marshfield.wi.us |
| Past President | Jim Siebers | Stevens Point | (715) 346-1553 | jsiebers@stevenspoint.com |

2007

October 8, 2007 **Executive Board Meeting**
 October 12 - December AVOW Deadline Hilton Garden Inn, WI Dells

December 3, 2007 **Quarterly Membership Meeting** Crowne Plaza Hotel, Madison

2008

January 7, 2008 **Executive Board Meeting**
 January 12 - March AVOW Deadline Hilton Garden Inn, WI Dells

March 3, 2008 **Quarterly Membership Meeting** TBD Wisc. Rapids or Waukesha

TBD **Assessor's Day At the Capitol** Madison

April 7, 2008 **Executive Board Meeting**
 April 11 - June AVOW Deadline Hilton Garden Inn, WI Dells

June 15-17, 2008 NCRAAO Conference Green Bay WI

June 16, 2008 **Quarterly Membership Meeting** Green Bay WI

July 7, 2008 **Executive Board Meeting**
 July 11 - September AVOW Deadline Hilton Garden Inn, WI Dells

September 10-10, 2008 IAAO Conference Grand Sierra Resort & Casino Reno, NV (formerly Reno Hilton)

September 16-19, 2008 Municipal Assessor's Institute Racine, WI

September 17, 2008 **WAAO Business Meeting** Racine, WI

October 21-24, 2008 WI Towns Assc Convention Green Bay WI

October 6, 2008 **Executive Board Meeting**
 October 10 - December AVOW Deadline Hilton Garden Inn, WI Dells

December 8, 2008 **Quarterly Membership Meeting** Madison

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, Treasurer
630 S. Central Avenue
P.O. Box 727
Marshfield, WI 54449-0727

