



# Assessor's Voice of Wisconsin



June 2007



## From the President's Desk:

By: *Jim Siebers*

Have you ever received a phone call in the spring of the year – asking you when your open book is and when your Board of Review will meet? Right away you want to know who is calling and what case you better start preparing.

We all know that according to state statutes the Board of Review is to meet “in the 30 day period beginning with the second Monday in May”. (This year that is May 14<sup>th</sup> – June 12<sup>th</sup>.) And if you have an open book that you wish to change assessments, you need to back up from the Board of Review the REQUIRED 15 days.

So where am I going with this? Well, I have been on the SLF committee with Department of Revenue Officials for some time and have heard first hand about the complaints filed against assessors. At the top of the list are assessors who have open book in the morning and then Board of Review in the afternoon. My question is how do you do it?

The other day I attended a meeting at the state capitol in Madison. The topic of the meeting was how we can best correct and or repeal statute 74.37. (For those that don't yet have this memorized that is the claim for excessive assessment.) Anyway, the conversation centered around how to make the Board of Review more meaningful, so that the excessive claims could only be based on the material presented at the Board of Review.

We discussed the case where a commercial property leases the property on a triple net basis. (The tenant is responsible for the taxes.) The assessor sends the assessment notice to the owner of the property, and it goes to the corporate office. The corporate office then sends the notice to the tenant for their review. Well, by the time this all happens, 15 days either has completely elapsed or is close to elapsing. It's no wonder the taxpayer appeals without providing any information. (When could they possibly have found the time to conduct an investigation or possibly an appraisal?)

## Upcoming Classes and Educational Opportunities

### WAAO Quarterly Meeting June 4, 2007

*Klemmer's Banquet Center*  
*Greenfield, WI*

*10:30 A.M. Business Meeting*

*11:45 A.M. Luncheon*

*12:30 Program - “Public*

*Relations for WI Assessors”*



### NCRAAO Conference June 25-27, 2007

*Sheraton Hotel*

*Sioux Falls, SD*

**All classes approved for WI continuing education**

### IAAO Annual Conference September 9-12, 2007

*Atlanta GA*

### September League of WI Assessor's Institute

September 18-21, 2007

*Radisson Paper Valley Hotel*

*Appleton WI*

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**Editor's Note:** I am constantly trying to make this publication more meaningful to Wisconsin Assessors. If you have any important information that you feel other Wisconsin Assessors would be interested in, please send it to me so I can include it in the next edition.

Editor

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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.*

(President's Message continued)

What are we working on to remedy these situations and what suggestions can I give you as WAAO President?

1. Let's remember to send our notices out promptly, have a reasonable open book period and after the last assessment is changed, wait 15 days to have the Board of Review. (We are working on legislation to drop the 15 days when the taxpayer AND the assessor agree that a change is warranted.)
2. When a property owner needs more time to prepare a Board of Review case, like a commercial property owner, give them the time that they need. It will cost you and your municipality much more time, money and aggravation if a meaningless Board of Review case were to occur and a claim for excessive assessment was filed. (In conjunction with our request to restrict information that can be presented with excessive assessment claims, we are considering granting property owners that wish additional time to prepare their Board of Review cases.) And don't forget to exchange information. Many times if all the facts were known, the Board of Review case could be avoided all together.
3. Remember how I started this article – the phone call – When is your open book and Board of Review? Well, put yourself in the shoes of a large taxpayer with properties located in many jurisdictions. How are they supposed to know the date's specific to your municipality? Sure, they know about the "30 day period" but they need specific dates. (An idea was thought of that would create a central database of open book dates / times and Board of Review dates, say on the Internet – do I hear Department of Revenue?)

Please feel free to direct any comment and or suggestions to me. I can best be reached at [assessor@wi.rr.com](mailto:assessor@wi.rr.com). Happy Open Book, Board of Review and Spring everyone.

James R. Siebers  
[assessor@wi.rr.com](mailto:assessor@wi.rr.com)

## GENERAL WAAO MEETING MINUTES

Monday, March 5, 2007

Chula Vista, Wisconsin Dells, Wisconsin

President Siebers called the WAAO business meeting to order at 10:55 a.m.

### SECRETARY/TREASURER REPORT

#### Secretary

The minutes from the December 4, 2006 Quarterly Meeting were approved as printed in the AVOW.

We had 114 paid receipts for the December 4<sup>th</sup> quarterly meeting at the Holiday Inn Suites Madison West, totaling \$3,465. Costs incurred for the meeting totaled \$3,154.58. A membership services committee member negotiated adjustments on the cost of \$893.31; leaving our bottom line cost for expenses at \$2,261.27, and giving us a balance of \$1,203.73. At the meeting, a silent auction was held with 26 items donated by members. We were able to add \$489 to education fund (an all-time high). Scholarship money is available. If you know of anybody who is going into the assessment or appraisal profession, contact Reed Johnson, chair of the Awards Committee.

#### Membership Report

We have 560 members currently on the roster vs. 576 last March. We sent a memorial for Lois Michels, an appraiser from Kenosha who died February 11<sup>th</sup>. We have added several new members recently: Chris Haedt (City of Oshkosh), Kristina Somers (Attorney, Reinhard Boerner & VanDeuren, Milwaukee), Gregory Stein (Manager, Schenck Business Solutions, Milwaukee), John Pounder (J & D Pounder, Inc., Delavan), and Daniel Steenbock (City of Appleton). New members added today include: Joan Hillberry (Assessor, Blue River), Diane Johnson (City of Appleton), Wayne Koehler (Accurate Appraisal), and returning member Perri Shuga (North Wis. Assessment Services).

#### Treasurer

We have an operating balance of \$23,985.47 as of Friday. Of that amount, an estimated \$3,900 is allocated to pay for today's and tomorrow's costs, leaving an estimated operating amount of \$20,085.47. The education fund has a balance of \$7,543.03.

## Correspondence & Other Communications

Invitation to Legislative day – President Jim Siebers sent a letter to Secretary of Revenue Roger Ervin, but he is unable to attend.

## Activities on Behalf of the Association

Meeting with Mark Gottlieb – 74.37 bill. On Feb. 28<sup>th</sup> Jim Siebers and Pete Weissenfluh met with Rep. Gottlieb. He was our sponsor in the Assembly for our 74.37 bill, but was hesitant to sponsor again this session due to opposition from Wis. Manufacturers & Commerce. They said they could not live with any proposal that would not allow new information to be brought to circuit court. There was a meeting to discuss the opposition, the fairness or unfairness to the local board of review. The 15 days notice might be too little for companies who have headquarters out of state and are not necessarily prepared by board of review meeting. Other alternatives are being looked at. Rep. Gottlieb is willing to work with us. Pete and Jim will meet with Jolene. As of right now there is no s. 74.37 fix bill.

## COMMITTEE REPORTS

### Ad Hoc SLF Liaison Committee

Bob Lorier reported they met Jan 18<sup>th</sup>, and were introduced to new staff: Billy Bowers as Director of the Bureau of Assessment Practices and Scott Shields, new Chief of the Equalization Section. The meeting covered many topics. The goals for the year are assessor professionalism, exempt report revisions, legislative initiatives, Manual clarifications, and additional board of review training. Hopefully with IPAS some of the reporting will be easier and with less room for errors. DOR still plans for WPAM (Wisconsin Property Assessment Manual) to be on-line next year. Is there interest in afternoon credit class after assessor schools? It would probably not be made mandatory for the afternoon. Doug Milius said they might have a problem getting some of the rooms for the whole day. They also talked about legislative issues, the 15-day assessment notice, and the ag use bill that the treasurers want, funding for the assessor's office by underlying jurisdictions, and vacant residential land issue (letter from the Secretary of Revenue).

## NCRAAO Representative

Bob Lorier reported for Steve since he's out of town working with Habitat for Humanity. The 2008 conference (June 14-17) is coming together for Regency Suites in Green Bay. With the football/Packer Hall of fame theme, the theme for the conference is Are You Ready for NCRAAO? Committees are: Education, Scott Winter with Jenny Miller helping (see Scott if you have suggestions for sessions); Spouse/Companion is Jim Siebers; golf is Russ Schwandt; silent auction Wes Little; Monday Night Hall of Fame Jim and Al Land; pre-conference promotions and hospitality Shannon Krause and Michelle Cullen. We're still looking for someone to head up registration and the banquet, and also volunteers for any of the committees. This year's conference will be June 25-27 in Sioux Falls, SD. Registration is only \$200 which covers most meals, and the room rate \$55/night.

## Education & Training

Joyce Frey thanked Pete Krystowiak for putting together the sessions for these two days. The committee met Feb. 9<sup>th</sup> getting set for this year's education. There is a great program for today on financing and tomorrow on residential issues. For June, the Public Relations committee is doing a session on public relations – see Scott Winter if you have issues you would like to see anything particular addressed during that session.

## Membership Services

Chuck Paskey reported for Nan that the silent auction went well, and they are planning on doing it again at the 12/3/07 quarterly meeting. The next quarterly meeting will be at Klemmers in Milwaukee June 4, 2007. The committee is researching other facilities in Milwaukee area. The September 19, 2007 quarterly meeting will be held at the Paper Valley in Appleton during the Assessors' Institute.

## Public Relations

Scott Winter reported Legislative Day will be held on March 21<sup>st</sup>. It's good for us to be a presence in the Capitol and with our legislators, and Pete Weissenfluh will be putting together talking points. Attendees will meet at Kavanaugh's in Madison for lunch and discussion prior to going to the Capitol. Most legislators will probably be in their offices, but it would be a good idea to call and make an appointment with your legislators. We will also have a letter that can be sent as a follow-up after the meetings.

WCTC has some career days in Pewaukee and five other venues around the state where youth can explore careers. We want to be involved in some of those. Scott talked with Rocco about putting together a DVD about the assessment profession that guidance counselors can use with students. For Assessor education at WCTC, they are putting together some on-line courses for the assessment profession, which should be available in January, 2008.

### **Legislative Committee**

Pete Weissenfluh reiterated the importance of legislative day, it's important for WAAO to have a presence in the Capitol. On the s.74.37 legislation issue, Pete received about 25 responses to his blast E-mail about who has post board of review appeals, and it's not all big cities. There are 216 around the state that Pete is aware of; Milwaukee has 116 of the total, and it's almost a full time job for Pete to prepare and participate in depositions. Walgreens has appealed in many jurisdictions; Circuit Court upheld the assessor and it is now in the Court of Appeals for the Madison case, so others should put their cases on stay until the Madison case is settled so everyone is not dealing with the same issues repeatedly. The trespass bill is ready to be reintroduced, and we have sponsors. The bill creates an exception to the prohibitions against trespassing. The budget bill is being reviewed by the committee:

- 1- creation of a property tax credit starting in 2009
- 2- new property tax exemption for property of a veteran service organization and property they own necessary for the convenience and location of their property
- 3- a re-definition of vending machines, striking the word "soda"
- 4- DOR to publish the WPAM in electronic format on the internet
- 5- Increase in the transfer from 30 cents to 60 cents per \$100

The committee will monitor the budget bill as well as any other legislation of interest. We are trying to get involved in the treasurers' bill opening up 70.365 to hopefully get some changes, including a waiver before the board of review.

### **Property Tax Exemptions**

Kathee Isleb reported the committee met on Jan. 24<sup>th</sup> and discussed the Newark case. Mike Kurth wanted a show

of hands on who is looking at rent use when reviewing exemptions. The City of Wauwatosa is reviewing every exempt property and asked everyone, including the government entities, to re-file for exemption. The churches have been some problems, and the larger entities have hired attorneys. Some of the senior entities have not filed, maybe protesting that they have to file in the first place. Wauwatosa will prepare an educational session when they have finished this extensive review. Kathee said the city has been giving support for this effort.

### **Rural Concerns**

Mel Raatz said they met the 25<sup>th</sup> and discussed topics of interest for the Towns Association conference in Green Bay in October. Class topics they are looking at include recreational mobile homes, undeveloped land, ag conversion and how it's handled.

A question was posed by Jim Siebers: a taxpayer has a 5-acre parcel that has been farmed, sells it to someone to build a house, but they are not going to build for a couple years – what is it? Jim believes the intention is for residential and subject to use value penalty. Is changing it to undeveloped for a year, then to residential, meant to circumvent the ag use penalty? It's not being handled consistently.

### **AVOW**

Steve Miner asked if you have any items for the next issue, or suggestions for changes, please let him know.

### **Ad Hoc Communications/Technology**

Rocco reported the listserve is up to 100 members, and if you have not signed up for this service you are missing some good information and interaction. The WAAO website will include additional associations' educational opportunities, and the survey results are on the website as well. Bob Horowitz has been adding case law summaries to the members-only section of the website; check that for his reviews of the WireData case and the Walgreens case. Steve is working on downloading information from the website for the future. The website statistics showed we had many unique visitors. The employment page had the most hits other than the home page. Over 25 countries were represented among the visitors to the website.

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**OLD BUSINESS**

none

**NEW BUSINESS**

none

**ANNOUNCEMENTS**

none

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

See you at Klemmer's

**A 2007 Personal Property Update**

**POSTAGE METERS**



Well, if you were like me, you did not notice a change on the 2007 Statement of Personal Property form. The Department of Revenue has officially placed “postage meters” on schedule D-2. Therefore, when companies report postage meters on schedules D or D-1, it is recommended that you move all costs to schedule D-2. In December 2006, the DOR did notify all assessors of this change when they revised page 16-14 of the assessor’s manual. Apparently that is something else I need to read more closely.



Submitted by: Mike Patnode  
WAAO Personal Property Standards Committee

**Public Relations for the Wisconsin Assessors**

The City of Milwaukee Public Relations Teams has graciously put together the June Quarterly Meeting Continuing Education Session with a focus on public relations for assessors. Since much of our time is spent dealing with property owners, public officials, policy makers and media, we must focus on communicating effectively and professionally. These are skills that we can all brush up on from time to time. They will share their ideas on how to handle all facets of public relations from phone inquiries to litigation. Audience participation and power point presentation will make this session very interesting and informative. We hope that you will mark your calendars to attend this meeting Monday, June 4<sup>th</sup> at Klemmers.

Submitted by: Joyce Frey

**Update from the Public Relations Committee**

W.A.A.O. had its 2<sup>nd</sup> annual Legislative Day on March 21<sup>st</sup>. There were fewer assessors attending (about half of last year’s attendance), but others had plans to still meet independently with their legislators. The assessors met with 16 Representatives, 6 Senators, and 15 additional legislative staff. The responses were positive. We need to develop relationships with our legislators. We were well served by Jolene that day. She knows many of the legislators, and their aides, and was familiar with the side issues.

Submitted by:  
Scott Winter



## EXEMPTION COMMITTEE AND OTHER RELATED NEWS

Reported by Mary Reavey

### Newark Update

The Senate Committee on Commerce, Utilities and Rail hearing on SB 122 relating to waste treatment exemptions was on April 18<sup>th</sup>. The intent of the bill would be to limit waste treatment exemptions to how they have been traditionally applied. This would undo the expansion in application of that exemption by the Tax Appeals Commission and Circuit Court. Most of the testimony was in favor of the bill. The outlook is positive for passage this session and the rollback is effective with the January 1, 2007 assessments. Here is a synopsis of what will happen next:

- ◆ The committee will vote on the bill
- ◆ The bill will go to the Senate floor for a vote
- ◆ The bill will be sent to an Assembly committee
- ◆ The Assembly committee will hold a hearing
- ◆ The Assembly committee will vote on the bill
- ◆ The bill will go to the Assembly floor for a vote
- ◆ The bill will go to the Governor to sign

Hopefully all the votes will be in favor... Special thanks to Russ Schwandt and Rocco Vita who, in addition to me spoke in favor of its passage. I would also like to thank the DOR who registered in support and drafted a great memo for the committee on this issue.

### §74.37 Update

Several members of WAAO met with Representative Gottlieb, the Department of Revenue and the Manufacturers and Commerce Association to brainstorm how we can mutually re-work the appeal process in a way that would allow large commercial property owners

sufficient notice and time to develop their appeals in hopes to eliminate the do novo trials now occurring around the state. All present appear to be willing to work together to produce a bill that we can all agree on. We would like to get this done this session. I am cautiously optimistic.

### Exemption Committee Report

The committee held a meeting on March 20<sup>th</sup> at Wauwatosa City Hall. We discussed the following items:

1. Rent use – maintenance. The committee discussed at length what is appropriate to be considered as maintenance. We reached consensus that assessor should compare normal market expenses for the type of property to determine if income was in excess of expense. For instance in the case of housing we would look at properties that provide housing that is assessed along with industry standards and allow reasonable expense ratios based on their experience. If we found there was a net income then all that net income would have to be used for construction debt retirement. This would make for a fair and uniform application.
2. Construction debt retirement. The introductory paragraph of §70.11 is specific saying that any income must be used for either maintenance or construction debt retirement. The members of the committee agree that the language is unambiguous and leaves no room for interpretation in any other way. In other words, other debt, such as mortgage debt would not be included. Madison is looking into the legislative intent when this was added (around 1979). It was also agreed by the committee to ask for an AG opinion – Kathee will check to see that Wauwatosa would be okay with that. A second option would be to work with a non-profit to get a summary judgment through the courts. Lastly legislation could be considered as an option. Legislatively eliminating the word “construction” might solve the problem.

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3. Discussed changes that could enhance the current exempt forms; i.e.: create separate forms for different purposes, ask for specific value number on biennial form, different forms for new exempt owners versus adding property to a previous exemption. Mike Kurth will review the forms and make some recommendations to the committee at next meeting.

If you have any thoughts about those three issues please feel free to contact me and I will make sure that they are discussed at our next committee meeting.

### IN MEMORIAM - Lois Michaels



Lois J. Michels, age 58, of Kenosha, passed away on Sunday, February 11, 2007, at St. Luke's Hospital in Milwaukee with her family by her side.

Born on August 17, 1948, in Kenosha, she was the daughter of the late Albert and Bernadette (LaFayette) Baron, Sr.

Lois began a career as an appraiser with the County of Kenosha, working with them for twenty years. The last ten years she worked as a city assessor with the City of Kenosha.

The family asks that you consider memorial remembrances to the family to donate to the Relay for Life Cancer Benefit.

### Minutes for March 28, 2007 2008 NCRAAO Conference Committee

Members attending: Steve Miner, Bob Lorier, Russ Schwandt, Joyce Frey, Scott Winter, Michelle Cullen, Jennie Miller, Jim Siebers and Shannon Krause.

#### 1. Welcome new members:

- a. Alan Land
- b. Joyce Frey

#### 2. 2007 Conference

a. Promotional items, brochures, pamphlets, pins, free night in hotel for silent auction, have not gotten any type of banner, we need a table to display items – Steve will contact Linda from S. Dakota about this Michelle has been working on getting items donated for the tailgate party. Jim has arranged for a donation at the Landing condominiums for 2 nights free. Steve will be awarding this and the one night free for the Regency at the banquet in South Dakota. People will have to get a ticket at the Hospitality suite in order to get the free nights. We also talked about creating a link on the 2008 conf web page for “Extend Your Stay. We need to make sure the 2007 Hosp room has a TV, DVD player and we’ll bring our own CD player for music. Jim suggested that we try and promote the conference at the IAAO conference in Atlanta. We talked about getting some cheese to go along with the T-shirts for the silent auction. Joyce will check on this.”

b. Postcards to be finalized at this meeting – we decided 1,000 will be are first run & they should be ready to take to the 2007 conference

c. Hospitality Room update Rooms 203 & 204– Shannon & Michele have the plans under control

d. T-shirts or jerseys – purchased by Jim –he brought in all shirts & gave to Steve to take to 2007 conf. We decided that the WI conf. Attendees should get the yellow shirts if possible

3. **Review of changes to activities and discussion about conference agenda** – only item that has changed is the lunch for the vendors has been moved to Tuesday so we have more time for the Bingo Card

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**4. 2008 Conference Theme – “Are You Ready for some...NCRAAO”, postcards to be printed in time for 2007 conference**

**5. Committees and Chairpersons – (review list of members)**

- a. Education – Scott Winter see item #6
  - b. Spouse/Companion’s Program – Jim Siebers – Monday will be trip to Heritage Hill & Tuesday will be trip to Sturgeon Bay for Maritime museum & shopping
  - c. Hospitality Committee – Other NCRAAO members
  - d. Golf Tournament – Russ Schwandt – 9:00 AM shotgun start It was suggested that Carol Kuehn and Doug Milius might be a good additions to this committee especially the fund raising portion for hole prizes
  - e. Entertainment for Banquet – Tuesday Banquet will be taken care of by Jim Siebers and Michelle Cullen
  - f. Silent Auction – Wes Little & Bob Lorier
  - g. Registration/Welcome – Russ Schwandt and Joyce will take care of the responsibilities of this committee with Russ being the chairperson
  1. Registration Forms – timing for early mailings, Internet
  2. Speaker at Opening Session – Mayor
  3. Personnel for registration activities
  - h. Monday night at Packer Hall of Fame – Jim Siebers & Al Land
  - i. Pre conference promotions – Need Chair
  - j. Publications Shannon Krause & Michele Cullen
  - k. Other Committee’s? – no more needed as of now
- Steven Schwoerer was suggested as maybe someone who could help with the conference. Steve will call him.

**6. 2008 Educational Sessions**

- a. Discussion of what we have planned so far – 15 classes
- b. Brainstorming of ideas for classes – many

good ideas were brought forth by the committee and Scott will work with Jennie & Joyce to get started on them

**7. Packer Country Visitor & Convention Bureau Assistance**

- a. Name Badges
- b. Registration
- c. Information Table
- d. Step on Guide for bus tour Steve will contact the Convention & Visitor Bureau when he goes to Green Bay next time.

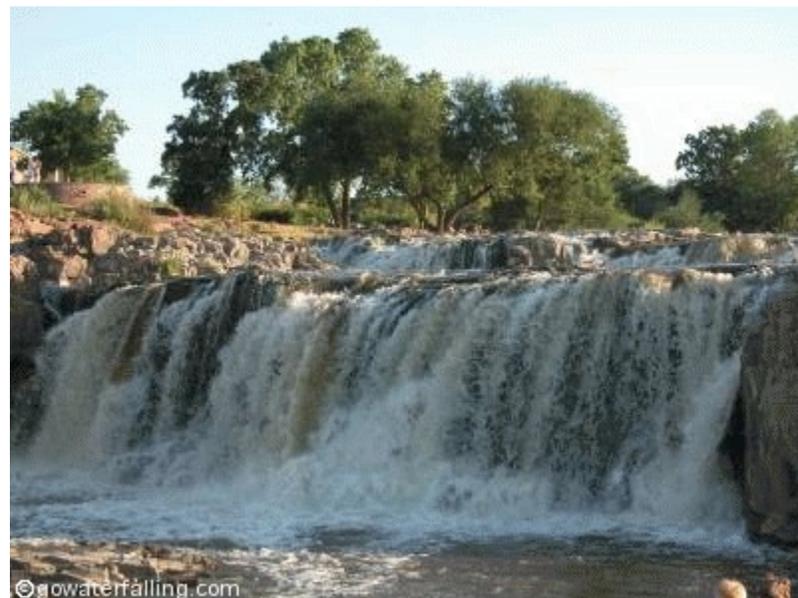
Steve, Jim & others will be arranging a trip to Green Bay to firm up more of the details and review additional options for the conference.

**8. Web Site** – Steve will be taking care of this and getting it posted as soon as 2007 conf is over

**9. Fund-raising letters** – Steve will be sending these after the 2007 conference

**10. Next Meeting Date & Time:** June 4 at Klemmers before quarterly meeting at 9:00 AM  
Submitted by Steve Miner

**Jennifer Miller reports that all of the classes for the 2007 NCRAAO conference have been approved by the advisory committee for continuing education.**



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## AWARDS

WAAO's awards program is similar to the IAAO program. It is designed:

- to encourage professionalism.
- to recognize outstanding achievements by individuals and institutions in the property taxation and assessment administration fields.
- to promote participation in WAAO activities and programs.
- to focus public attention on WAAO activities and individual member achievements.

Each year the WAAO Awards Committee reviews nominees for the following awards:

### **Most Valuable Member**

This award is presented to the WAAO member who has over a period of years made a significant contribution to the Association through participation in its activities, and has made an outstanding contribution to the realization of WAAO's goals. Current officers and executive board members are eligible, but previous winners are not.

Eligibility and criteria include:

- Continued WAAO membership for at least 10 years.
- Served as an elected position, committee chair, education program instructor, or speaker at WAAO conferences, seminars, etc.
- Served as a WAAO representative.
- Actively promoted WAAO as evidenced by new member recruitment.
- Record of publication in professional literature.
- Activity in other assessor/appraisal organizations.
- Served in other public service organizations, national, regional, state or local government study commissions, committees, etc.

### **Distinguished Assessment Jurisdiction**

This award is conferred on a state, county, regional, or local assessment agency that has instituted or improved a

technical, procedural, or administrative program. The new program must be generally recognized as a component of a model assessment system, and a contributing factor to equity in property taxation. The program must have been implemented in the two years prior to nomination. Eligibility and criteria include:

- Implemented an assessment measurement or performance evaluation program (assessment sales ratio studies, performance audits, etc.).
- Instituted an annual assessment program.
- Implemented computerized cost effective assessment procedures.
- Instituted or begun a tax mapping program.
- Created an assessment standards division to conduct performance audits, issue guidelines or manuals, provide awareness services to professional staff, etc.

### **Distinguished Research & Development**

This award is conferred on a non-profit organization, education agency, private sector firm, public agency, or individual for original research in property assessment and taxation, and/or mass appraisal techniques and methods. The following are examples of eligible activities:

- A record of publication or programs that further the understanding of property taxation or represent the dissemination of information on new mass appraisal/valuation techniques.
- Sponsorship of continuing educational programs of interest to assessors/appraisers.
- Development of new assessment/appraisal computer applications or processes.
- Development of theories or practical applications which are potentially useful for all assessing jurisdictions.

### **Public Information Program Award**

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

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

### Publication Award

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

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

### Distinguished Life Member Award

This award is selected and presented by the WAAO Executive Board to a WAAO member who has made substantial contributions to the assessment profession. Eligibility and criteria include:

- Continued WAAO membership for at least 10 years, or IAAO membership for at least 20 years.
- Regular WAAO membership in good standing for at least 10 years at retirement.
- Served on the Executive Board for at least one 3-year term.
- Served as Secretary/Treasurer or President for one term.

- Served on one or more standing committees for at least 2 full terms.
- Served as instructor for WAAO sanctioned courses or seminars.
- Served on DOR Education and Training Committee for at least 2 terms.
- Lengthy service as a WAAO Representative, and/or service on various standing committees, (Legislative, Exemption, Personal Property, Real Estate Standards, Education, etc.) or service to the League as Trustee through Past Chairman.

Unless otherwise noted, any individual or institution is eligible for an award regardless of WAAO membership status.

Nominations are accepted from any source.

Individual members and governmental units are encouraged to submit nominations. Submission of your own activities and agency accomplishments should be viewed as a mechanism to share advancements and accomplishments with other WAAO members. **The deadline for submitting nominations each year is July 1<sup>st</sup>.**

The Awards Committee selects the annual award recipients from the nominations submitted. This year's Committee members include:

Reed Johnson, Chairperson, DOR  
(608) 266-8192  
[rjohnso4@dor.state.wi.us](mailto:rjohnso4@dor.state.wi.us)

Joan Spencer, Marshfield  
(715) 384-3856  
[joan@ci.marshfield.wi.us](mailto:joan@ci.marshfield.wi.us)

Kathleen Isleb, Wauwatosa  
(414) 479-8969  
[kisleb@ci.wauwatosa.wi.us](mailto:kisleb@ci.wauwatosa.wi.us)

Peter Weissenfluh, Milwaukee  
(414) 286-3103  
[pweiss@ci.mil.wi.us](mailto:pweiss@ci.mil.wi.us)

Steve Miner, Cudahy  
(414) 769-2207  
[Miners@ci.cudahy.wi.us](mailto:Miners@ci.cudahy.wi.us)

The Most Valuable Member from the previous year automatically Chairs the Committee.



## Congratulations and Happy Retirement!

Kathee Isleb received a plaque signed by the Mayor at her retirement party which was held at Wauwatosa City Hall on March 30, 2007. Several local assessors and well wishers attended the festivities which included cake, beverages and lots of smiles.

## ***Associated Appraisal Consultants, Inc.***

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**NCRAAO 2007 CONFERENCE**  
**JUNE 25 - 27, 2007 SIOUX FALLS SD**

As president of the North Central Region Association of Assessing Officers I would like to extend an invitation to the 2007 conference in Sioux Falls SD.

The annual golf outing will be held Monday June 25<sup>th</sup> at the Willow Run Golf course. Any questions concerning this outing can be directed to Eli Whitney at, ewhitney@minnehahacounty.org or phone 605-367-4228.

Monday evening we can all gather for the Presidents Reception and Silent Auction. Anyone wishing to bring an item to donate for the auction may contact Rita Steele at, ritatrco@gwtc.net or phone 605-842-2300

Tuesday the educational sessions will begin and continue thru Wednesday. Classes will include Casino Appraisals, Development From Start To Finish, Incorporating Sales Into A Mass Appraisal, Establishing A Winery, Assessing Disasters and Sexual Harassment.

Tuesday evening there will be dinner at the Washington Pavilion on the Great Hall Stage. This facility is the regions newest and largest cultural and entertainment center, located in historical down town. It is made up of three program areas: the Kirby Science Discovery Center, Wells Fargo Cina Dome Theater and The Visual Arts Center.

There will also be a spouses agenda to include a visit to ERO Space Center and an outing to Falls Park with a stop at Falls Overlook Café for lunch.

Wednesday evening the annual banquet and comedian Willie Farrell.

There will soon be available on-line registration. The registration will be \$200 which will include noon lunches and evening meals. Any registration after May 14<sup>th</sup>, 2007 will be \$230. Guests 18 years and older will be \$90.00 each.

Hotel accommodations can be made at the Sheraton hotel and Convention Center personalized web site at [www.starwoodmeeting.com/StarGroupsWeb/bookin/reservation](http://www.starwoodmeeting.com/StarGroupsWeb/bookin/reservation) or phone 1-888-627-8088. The room rate of \$55.00 per night will be honored until May 27<sup>th</sup>, 2007

If you have any questions or concerns please contact Linda Hirschert at [uncodoe1@hotmail.com](mailto:uncodoe1@hotmail.com) or phone 605-356-2252.

I am looking forward to seeing you at the conference and wish you all a very safe trip to Sioux Falls.

**Conference registration form**

**2007 NCRAAO Conference June 25-27 Sioux Falls, SD**

**PERSONAL INFORMATION.** Please print or type. Please use separate form for each registrant.

Last Name \_\_\_\_\_ First Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Representing \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_  
 Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Nickname for Badge \_\_\_\_\_ E-mail Address \_\_\_\_\_  
 Shirt: Women's Sizes S \_\_\_\_ M \_\_\_\_ L \_\_\_\_ XL \_\_\_\_ XXL \_\_\_\_ XXXL \_\_\_\_  
 Men's Sizes S \_\_\_\_ M \_\_\_\_ L \_\_\_\_ XL \_\_\_\_ XLT \_\_\_\_ 2XL \_\_\_\_ 2XLT \_\_\_\_ 3XL \_\_\_\_ 3XLT \_\_\_\_ 4XL \_\_\_\_ 4XLT \_\_\_\_

**GUEST INFORMATION**

Guest Name \_\_\_\_\_ Guest Name \_\_\_\_\_  
 Guest Name \_\_\_\_\_ Guest Name \_\_\_\_\_

**EDUCATIONAL SESSIONS** Please check the sessions you plan to attend. Sign up early, class sizes are limited.

<input type="checkbox"/> Tues. June 26 9:00 a.m. – 10:00 a.m.	<input type="checkbox"/> Tues. June 26 (10:30 a.m.-12:00 p.m.)
<input type="checkbox"/> Opening session & keynote address	<input type="checkbox"/> <b>Vanguard Appraisals/Bob Kocher</b>
	<input type="checkbox"/> <b>Developing Statewide Digital Cadastre</b>
<input type="checkbox"/> Tues. June 26 (1:30 p.m.. – 3:00 p.m.)	<input type="checkbox"/> Tues. June 26 (3:30 p.m. – 5:00 p.m.)
<input type="checkbox"/> <b>Litigation/Mike Amo</b>	<input type="checkbox"/> <b>EROS (double session)</b>
<input type="checkbox"/> <b>Panel Discussion—Coping with Disasters</b>	
<input type="checkbox"/> Wed. June 27 (9:00 a.m. – 10:00 a.m.)	<input type="checkbox"/> Wed. June 27 (10:30 a.m. – 12:00 p.m.)
<input type="checkbox"/> <b>SD Highway Patrol</b>	<input type="checkbox"/> <b>South Dakota Highway Patrol</b>
<input type="checkbox"/> <b>Safety Benefits, Inc.</b>	<input type="checkbox"/> <b>Development; Start to Finish</b>
<input type="checkbox"/> Wed. June 27 (1:30 p.m. – 3:00 p.m.)	<input type="checkbox"/> Wed. June 27 (3:30 p.m. – 5:00 p.m.)
<input type="checkbox"/> <b>Litigation/ Mike Amo</b>	<input type="checkbox"/> <b>Casino Appraisals/ Bob Kocher</b>
<input type="checkbox"/> <b>State Historical Society</b>	<input type="checkbox"/> <b>Establishing a Winery/ Jim Shade</b>

**SOCIAL EVENTS**

Number of people attending the Washington Pavilion activities \_\_\_\_\_  
 Number of people attending the Wednesday banquet \_\_\_\_\_

**REGISTRATION**

Pre-registration \$200 (\$230 after May 14 <sup>th</sup> )	# People	Amount Paid
Guests (18 & Older) \$90 each	_____	_____
<b>Make check payable to NCRAAO 2007</b>	<b>Total amount enclosed</b>	_____

*Please bring an item to donate to the silent auction!*  
**PLEASE REGISTER BY MAY 14, 2007**

**Return this form with your payment to:**

**Union County Director of Equalization**  
**Attn: Linda Hirschert**  
**209 East Main St. Suite #130**  
**Elk Point, SD 57025-2327**

If you have any questions, please call Linda Hirschert ([uncodoe1@hotmail.com](mailto:uncodoe1@hotmail.com)) at 605-356-2252

**MAKE YOUR ROOM RESERVATION WITH THE SHERATON HOTEL & CONVENTION CENTER AND SET UP DIRECT BILLING PRIOR TO THE EVENT**

**NCRAAO Classic**

**2007 NCRAAO Conference**

When: June 25, 2007  
10:00 a.m.—Shotgun Start, Scramble Format

Where: *Willow Run Golf Course* Sioux Falls, SD

Cost: \$65 fee includes green fees, cart, lunch and prizes.

**Registration:** Registration deadline is May 14, 2007. Mail completed registration and entry fee to:

**Minnehaha County Director of Equalization  
Attn: Eli Whitney  
415 N Dakota St.  
Sioux Falls, SD 57104**

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

**Address:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**E-mail:** \_\_\_\_\_

**Team Members:**

1) \_\_\_\_\_

2) \_\_\_\_\_

3 ) \_\_\_\_\_

4) \_\_\_\_\_

**To help us in ensuring the teams are evenly paired, please provide the following:**

**USGA (GHIN) Handicap:** \_\_\_\_\_ **OR Average 18-Hole Score:** \_\_\_\_\_

About the golf course:

Rating ★★★★★ by **GOLF DIGEST** Willow Run offers a scenic challenge for golfers of all levels. Experience 18 holes of excitement at the most unique golf course in the area. Excellent Driving Range. Full Service Pro Shop. Expanded Restaurant. View the golf course at [www.willowrungolfcourse.com](http://www.willowrungolfcourse.com)

# *Welcome new & returning WAAO Members!!!*

## **Braithwaite, Brian**

Real Property Lister  
Washington County  
24 Austin Ct  
Fond du Lac WI 54935  
Phone: (920) 907-1838  
FAX: (262) 335-6866  
rplbrian@co.washington.wi.us

## **Haedt, Chris**

Prop Assessment Technician  
City of Oshkosh  
215 Church Ave  
Oshkosh WI 54901  
Phone: (920) 236-5070  
FAX: (920) 236-5106  
chaedt@ci.oshkosh.wi.us

## **Hanson, Thomas O**

Assessor I  
Rusk/Sawyer CoTowns  
532 E Feller Ave  
Bruce WI 54819  
Phone: (715) 868-2254  
FAX: (715) 868-2297  
tomole@charter.net

## **Hillberry, Joan**

Assessor I  
15897 State Hwy 60  
Blue River WI 53518  
Phone: (608) 537-2352  
FAX:  
jbhfarms@mwt.net

## **Johnson, Diane**

RE Assessment Tech  
City of Appleton  
100 N Appleton St  
Appleton WI 54911  
Phone: (920) 832-6048  
FAX: (920) 832-5908  
diane.johnson@appleton.orG

## **Koehler, Wayne**

Project Manager  
Accurate Appraisal LLC  
P O Box 415  
Menasha WI 54952  
Phone: (920) 749-8098  
FAX: (920) 749-8099  
waynek@accurateassessor.com

## **Lockly, Anthony L**

Manager Business Development  
Grota Appraisals LLC  
2810 N 69th St  
Milwaukee WI 53210  
Phone: (262) 253-1142  
FAX: (262) 253-4098  
tony@wi-assessor.com

## **Owen, Kelly**

Assessor  
Owen Assessing  
E3571 810th Ave  
Menomonie WI 54751  
Phone: (715) 643-2081  
FAX: (715) 643-2081  
keljowen@centurytel.net

## **Pounder, John T**

Assessor  
J&D Pounder Inc  
N4734 County Hwy M  
Delavan WI 53115  
Phone: (262) 728-2256  
FAX: (262) 728-0067  
jdpounder@pensys.com

## **Shepro, Steven J**

Assessor  
Forward Appraisal  
P O Box 13434  
Green Bay WI 54307-3434  
Phone: (608) 206-3002  
FAX:  
steve@forwardappraisal.com

(continued on next page)

**Somers, Kristina E**

Attorney  
Reinhard Boerner VanDeuren SC  
1000 N Water St Suite 2106  
Milwaukee WI 53202-3186  
Phone: (414) 298-8249  
FAX: (414) 298-8097  
ksomers@reinhardtllaw.com

**Steenbock, Daniel**

Property Assessor  
City of Appleton  
536 W Seymour St  
Appleton WI 54915  
Phone: (920) 832-5850  
FAX: (920) 832-5908  
daniel.steenbock@appleton.org

**Stein, Gregory A**

Manager  
Schenck Business Solutions  
11414 West Park Place  
Milwaukee WI 53224  
Phone: (414) 465-5608  
FAX:  
greg.stein@schencksolutions.com

**Vanden Boogart, Rick**

Project Manager  
Accurate Appraisal LLC  
P O Box 415  
Menasha WI 54952  
Phone: (920) 749-8098  
FAX: (920) 749-8099  
rickv@accurateassessor.com

**SEWAA News**

The South East Wisconsin Assessors Association has a new web site. It is located at:

<http://www.waao.org/SEWAA/index.htm>

So far it is only one page, but at least it is a start. If the other Wisconsin Assessors Associations would like to have a site created, please contact a member of the Ad Hoc Communications/Technology Committee or see Steve Miner.

**Education Update**

Please visit the WAAO web page

<http://www.waao.org/>

and check the Education and Training dropdown menu. Educational offerings from the following organizations are listed:

Assessor Education Inquiry  
Appraisal Institute - WI Education Calendar  
Appraisal Institute - National & Online Education  
Assessor Schools-2006 Info  
Board of Review Training - pdf  
Dept of Revenue  
Handout-Pub Land Survey Class  
IAAO Conference 2007  
League of Municipalities  
NCRAAO Conference 2007  
Training Opportunities  
Quarterly Meeting-Information  
USPAP Standards  
Waukesha County Technical College



## WAAO Quarterly Meeting

- DATE: Monday, June 4, 2007
- PLACE: Klemmer's Williamsburg Inn  
10401 West Oklahoma Avenue  
Milwaukee, Wisconsin  
414-541-0401
- TIME: 10:30 A.M. Business Meeting – AM Break Coffee, Juice & Muffins  
11:45 A.M. Luncheon – Family Style Luncheon, Pot Roast of Beef & Turkey, garden salad w/ raspberry vinaigrette, mashed potatoes & gravy, vegetable du jour, rolls & butter, beverage  
12:30 P.M. Program – PM Break - Soda & Homebaked Jumbo Cookie
- PRICE: \$30.00 per person (Members)  
\$75.00 per person (Non-Members)  
Both Prices include Lunch

**PROGRAM: “Public Relations for Wisconsin Assessors”**

The program will cover several aspects of public relations with three speakers presenting. Discussed will be the importance and significance of assessment work. How Public Relations requires you to know the assessment process: Constitution, Statutes, Wisconsin Property Assessment Manual, and Case Law. Also discussed will be Open Records and dealing with the public through correspondence, telephone, public meetings, press releases or the Internet.

INSTRUCTORS: Peter C. Weissenfluh, Chief Assessor, City of Milwaukee  
Mary Reavey, Assessment Commissioner, City of Milwaukee  
Thomas Kubusek, Appraiser, City of Milwaukee

CREDITS: 3 Hours Law and Management

**WAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAO**

If you plan on attending this meeting, please make a reservation by Wednesday, May 30, 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: \_\_\_\_\_

# WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

## 2006-07 CALENDAR

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

President	Jim Siebers	Richfield	(262) 677-1765	assessor@wi.rr.com
Pres. Elect	Kathy Romanak	Waterford	(262) 534-3003	romanak@tds.net
Vice President	Rocco Vita	Pleasant Prairie	(262) 694-1400	rvita@plprairie.com
Secretary	Pam Hennessey	Madison	(608) 274-6842	pamhennessey@charter.net
Treasurer	Joan Spencer	Marshfield	(715) 384-3856	joan@ci.marshfield.wi.us
Past President	Melvin G Raatz	Oconto Falls	(920) 846-4250	rassessing@ez-net.com

### 2006

<b>October 23, 2006</b>	<b>Executive Board Meeting</b> October 27 - December AVOW Deadline	<a href="#">Hilton Garden Inn, WI Dells</a>
<b>December 4, 2006</b>	<b>Quarterly Membership Meeting</b>	<a href="#">Holiday Inn &amp; Suites, Madison</a>

### 2007

<b>January 8, 2007</b>	<b>Executive Board Meeting</b> January 13 - March AVOW Deadline	<a href="#">Hilton Garden Inn, WI Dells</a>
<b>March 5-6, 2007</b>	<b>Quarterly Membership Meeting</b>	<a href="#">Chula Vista Resort, Wisc. Dells</a>
<b>March 21, 2007</b>	<b>Assessor's Day At the Capitol</b>	Meet at <a href="#">Kavanaugh's Esquire Club</a> 1225 W Sherman, Madison at 11:00 (buffet)
<b>April 2, 2007</b>	<b>Executive Board Meeting</b> April 7 - June AVOW Deadline	<a href="#">Hilton Garden Inn, WI Dells</a>
<b>June 4, 2007</b>	<b>Quarterly Membership Meeting</b>	<a href="#">Klemmer's Banquet Center Greenfield, WI</a>
<b>June 24-27, 2007</b>	NCRAAO Conference	<a href="#">Sheraton, Sioux Falls, SD</a>
<b>July 9, 2007</b>	<b>Executive Board Meeting</b> July 14 - September AVOW Deadline	<a href="#">Hilton Garden Inn, WI Dells</a>
<b>September 9-12, 2007</b>	IAAO Conference	<a href="#">Atlanta, Georgia (Atlanta Marriott Marquis)</a>
<b>September 18-21, 2007</b>	Municipal Assessor's Institute	<a href="#">Radisson Paper Valley, Appleton, WI</a>
<b>September 19, 2007</b>	<b>WAAO Business Meeting</b>	<a href="#">Radisson Paper Valley, Appleton, WI</a>
<b>October 21-24, 2007</b>	WI Towns Assc Convention	Green Bay WI
<b>October 8, 2007</b>	<b>Executive Board Meeting</b> October 27 - December AVOW Deadline	<a href="#">Hilton Garden Inn, WI Dells</a>
<b>December 3, 2007</b>	<b>Quarterly Membership Meeting</b>	

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

