



Assessor's Voice of Wisconsin



March 2007



From the President's Desk:

By: *Jim Siebers*

To prepare this for this message, I went back and reviewed some old AVOWs that I found when I cleaned out my office. I found what I was looking for and would like to thank all the past presidents for their words.

From Doug Milius (September 1995): I learned that use value of agricultural lands was to be enacted when Governor Thompson signed into law the budget bill. After more than 10 years, I forgot - exactly what was the purpose of use value? Was it to save the family farm, and reduce development pressure? Has it worked? I know it has been a benefit for developers and has caused a significant tax shift.

From Mike Kurth (March 1996): I learned that we were attempting to "shed the weight of Statute 74.37, Claim on Excessive Assessment." This one is still a work in progress. I would like to see as many WAAO members as possible on Legislative Day, March 21st at the Wisconsin State Capitol. After more than 10 years, we really need everyone's help if we have any chance on changing this statute.

From Russ Schwandt (December 1996): I learned that WAAO was going to meet with members of the Outdoor Advertisers Association to discuss our methodology of assessing billboards (the income approach). I guess that meeting didn't go over too good, and that is why we now have the Adams Billboard Case in the Court of Appeals.

From John Meyer (March 1998): I learned that Tom Kienbaum was going to urge assessors to compile data to show the negative impact the elimination of the personal property tax on computers would have on communities. It looks like with Sheryl Albers' proposals, LRB 0641/1 we better educate our communities NOW on the impact of not just eliminating the state aid payments for computers but also the elimination of all personal property from the tax rolls. And LRB proposal 640/2 we have some educating to do to our community leaders about the impact of a "maximum annual percentage increase in the property assessment on a parcel of real property."

Upcoming Classes and Educational Opportunities

WAAO Quarterly Meeting March 5, 2007

Chula Vista Resort

Wisconsin Dells WI

10:30 A.M. Business Meeting

11:45 A.M. Luncheon

12:30 Program - "Typical Financing/Current Legal Issues"



Winter Thaw Education Getaway March 6, 2007

Chula Vista Resort

Wisconsin Dells WI

"Residential Design:

The Makings of a Good House"

Instructor: Richard Heyn, SRA

WAAO Quarterly Meeting June 4, 2007

Klemmer's Restaurant Greenfield WI

10:30 A.M. Business Meeting

11:45 A.M. Luncheon

12:30 Program - Public Relations

2006-2007 Officers

James Siebers President
Market Value Assessments (262) 677-1765

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

Rocco Vita Vice-President
Pleasant Prairie (262) 694-1400

Joan Spencer Treasurer
Marshfield (715) 384-3856

Pam Hennessey Secretary
Madison (608) 274-6842

Mel Raatz Past-President
Oconto Falls (920) 846-4250

2006-07 Board of Directors

Wes Little 2005-2007
Beloit (608) 364-6670

James Young 2005-2007
Sun Prairie (608) 825-1186

William Adams 2005-2007
Wisconsin Rapids (715) 421-8230

William Briggs 2006-2008
Appraisal Serv & Data Proc Sys
715) 834-1361

Shannon Krause 2006-2008
West Bend (262) 355-5125

Scott Winter, RES 2006-2008
Milwaukee (414) 286-3137

Les Milde 2007-2009
Holmen (608) 526-9394

Joyce Frey 2007-2009
Sauk City (608) 270-4237

Steven Schwoerer 2007-2009
Oshkosh (920) 236-5074

IAAO Representatives

Mary Reavey
Milwaukee (414) 286-3101

Mark Schlafer
La Crosse (608) 789-7525

NCRAAO Representatives

Robert Lorier
Brookfield (262) 796-6649

Wesley Little
Beloit (608) 364-6670

James Siebers
Mequon (262) 236-2953

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Editor's Note: We made a great start last year with the 1st Assessor's Day in Madison. Let's see if we can have 100 members sign up to attend this years event. We need to go to Madison, introduce ourselves and let them know our concerns. **See you March 21st.!**

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)

From Kathee Isleb (March 1999): I learned that "What we have here is the possibility for assessment chaos statewide." If I use her quote out of context, I can apply it to the proposals by Sheryl Albers above.

From Bob Lorier (December 1999): I learned that "We are facing an increasing number of legislative proposals..." As long as I am taking quotes out of context I can use Bob's. I would say the same applies today. Both good proposals and bad proposals.

From Mary Hlavinka (March 2001): I learned that "Another issue many of us will be dealing with this year is the Use Value Penalty." There is a proposal by the County Treasurer's Association to change use value penalty to agricultural use conversion charge. The WAAO Legislative Committee is supporting this proposal with the inclusion of language in 70.365 that will allow assessors to waive the 15 day notice if the assessor and taxpayer agree on the new assessment. Stay tuned, we hope this will breeze through the legislature.

From Nan Giese (June 2002): I learned that "WAAO, through its dedicated members and committees, is trying to keep up with the challenges that face our profession. We continue to educate, lobby, make proposals, and try to make a difference." Well said Nan! Let's all maintain that spirit and attitude.

From Steve Miner (March 2003): I learned that "As a Board, we decided it is important for us to focus on communicating with the new Secretary of Revenue about the needs of our organization." Steve, I couldn't say it any better, so I invited the new Secretary of Revenue Roger Ervin to address our organization on Legislative Day March 21. I am pleased to announce that he has accepted our invitation.

From Mike Higgins (March 2004): I learned that "The Legislative Committee, behind the excellent leadership of Pete Weissenfluh, will be vigilant in monitoring and reporting to WAAO any legislative initiatives." I am happy to report that they are continuing to be watchful with the help of our Lobbyist Jolene Plautz.

From Mark Schlafer (December 2004): I learned that "Even though times have changed, many things have remained remarkably similar in our profession over the years." How true Mark, especially when I researched and wrote this Presidential Message.

From Mel Raatz (December 2005): I learned that "An assessor needs to be part engineer, accountant, educator, salesman and psychologist." I just want to add to Mel's thoughts that a skill an assessor also needs to have common sense.

Thanks again to all of our past presidents for their words and inspiration. I hope to see everyone at the quarterly meeting / winter thaw, March 5-6 and also on Legislative Day, March 21.

James R. Siebers
assessor@wi.rr.com

GENERAL WAAO MEETING MINUTES

Monday, December 4, 2006

Holiday Inn & Suites, Madison, Wisconsin

President Jim Siebers called the WAAO business meeting to order at 10:35 a.m.

SECRETARY/TREASURER REPORT

Secretary

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

Treasurer

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

—Receipts to date have totaled \$11,470 with disbursements of \$5,071.58 for a difference of \$6,398.42, and a balance of \$46,175.98. Of that amount, an estimated \$16,535 is allocated to pay for this meeting, the remaining course 102 costs, and the Walgreens amicus brief, which leaves us with an estimated operating amount of \$21,816.45.

—The Education fund has a balance of \$7,824.53.

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Sales for the Institute raffle totaled \$944. Prize costs totaled \$414.70 and our costs for postage and purchasing the tickets totaled \$41.30. We awarded a \$400 grant for the IAAO Course, which left a balance of \$88 that was added to the fund.

Membership Report

We have 546 WAAO members on the roster, which is 8 less than the count for the December 2005 meeting. New members in 2006 include: Carol Hill (City of Sun Prairie); Rachelle Aho (City of Wauwatosa); Amanda Frankewicz (City of Madison); Kristi Norton (City of Green Bay); Bonnie Evertsen (City of Mequon); Patti Schimmel (City of Brookfield); Barry Domes (Village of Pleasant Prairie); and Timothy Pfothner (City of Wausau).

Correspondence & Other Communications

- 1) DOR asked that we remind users to get their WAMS ID to start using eRETR.
- 2) Jim Young – SPSS class survey. Jim said this is a statistical software package allows you to do multiple regression, time trending, and subsequent modeling for revaluations. They would be willing to do one of two classes in Wisconsin: Market Analysis with SPSS or a Fundamentals of Modeling with SPSS class. Jim wanted to get a feeling for interest of membership for either 2007 or 2008. The Market Analysis class would include an overview of SPSS, the types of data and importance in mass appraisal, summarizing data, graphics and charts, time trend techniques, sales ratios with SPSS, analyzing equity, getting started with model building, and the role of GIS. A minimum of 12 people for the class (\$1000 each), or up to 30 people at \$500 each; the course would be 3 or 4 days. About 12 expressed interest for 2007, about 24 for 2008. Rocco asked the cost of the software. Jim thought about \$2000 each to purchase up front, either per-site and shared, or per individual seat.
- 3) Jim Siebers read some of Michael Morgan's letter to DOR employees that he would be serving as Secretary of the Department of Administration for Governor Doyle.

Activities on Behalf of the Association

- 1) Walgreens amicus brief. WAAO has joined forces with the League of Wisconsin Municipalities and multiple assessment jurisdictions throughout Wisconsin. A letter was received from the court that our non-party brief can be filed because the issue, namely whether an assessment of commercial property should consider the actual terms of a long-term lease including value added to the owner's interest, affects all municipalities in the state.
- 2) WAAO Lobbyist: We held a brief executive board meeting this morning and we approved hiring Jolene Plautz to continue to represent WAAO for the next legislative session.

COMMITTEE REPORTS

Auditing Committee

Dave Krolicki sent a letter September 18, 2006, stating that according to acceptable accounting practices, the organization's books are in good order.

Awards/Resolutions Committee

Reed Johnson no report, but the committee is always looking for nominees.

Nominating

Mel Raatz no report

Planning & Management

Jim Siebers no report

Ad Hoc SLF Liaison Committee

Bob Lorier reported there will be changes at DOR with Secretary Morgan leaving, plus they are interviewing for the Assessment Practices bureau director and Equalization section chief positions. IPAS is on track. Assessor school may be a full-day session next year. WPAM manual revisions will be out in January. DOR is not bringing forward any legislative proposals, but will analyze ours and determine their stand. The next meeting will be in January. Jim Siebers was also at that meeting and reported that Jean Gerstner said DOR has more money set aside for initiatives but less for personnel, and are also considering putting the WPAM online and free.

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IAAO Representative Report

Mary Reavey said the 2007 conference will be in Atlanta from September 9-12. There will be five tracks: assessment administration & management; valuation; technology; policy and standards; and spotlight hot topics. If you are a member, please fill out IAAO's survey.

Upcoming March 4-7 in Las Vegas is the integrating GIS and CAMA conference; Seattle April 25-26 the counsels and sessions meeting; and preparation and trial of the property tax assessment appeal seminar in Vegas May 3-4.

Issues include that IAAO is going to a calendar year, so officers will now be voted in the end of the year and installed in January, and they are considering moving the executive board member terms from 2 to 3 years, and possibly changing the number of board members, either going from 13 to 12 (without the past president) or 14 (with the past president and one additional member). Carol Kuehn is involved in the planning and rules committee for IAAO. If you have any interest in serving on a committee please step up.

Ad Hoc IAAO Endorsement Committee

Mary Reavey no report

Ad Hoc IAAO 2006 Host Committee

Mary Reavey thanked WAAO for the financial support and all the members' assistance. Mary saw the conference evaluations and they were quite positive. IAAO is using the Milwaukee model for volunteers in the future. Mary thanked the host committee for all their very hard work to make this such a successful conference. Attendance was approximately 1,000. The host committee has had their final meeting.

NCRAAO Representative

Wes Little said he has written a report on the WAAO website about the upcoming NCRAAO conference in Sioux Falls, SD next June. It's easy to get to from Wisconsin. Wes reiterated that you get so much out of the networking with assessors from other states. You can find sales of commercial properties in Iowa on their website that might be helpful. Wes thanked Jennifer Miller for her work on obtaining Wisconsin certification credits.

Ad Hoc NCRAAO 2008 Host Committee

Steve Miner wanted to remind everyone that if you are a WAAO member, you are automatically a NCRAAO member. The NCRAAO conference is an excellent educational opportunity. Our 2008 will be in Green Bay. The committee plans to firm up all the classes and events after the beginning of the year.

Ad Hoc Committee on Property Tax Awareness

Rocco Vita no report

Ad Hoc Certification Review

(vacant) no report

Education & Training

Pete Krystowskiak reported the committee met several weeks ago. They addressed the fact that the program committee became a subcommittee about 5 years ago, and they coordinate the educational sessions, which takes a lot of work. Paul Klauck and Paul Koller asked to step down, but they have done an excellent job for the last 5-6 years. Joyce Frey is staying on the committee and will act as liaison, and, in addition, will co-chair the Education and Training committee. Matt Took and Ryan Raatz were added to the committee; Jim Young, Ryan Raatz, and Joyce Frey now make up the program subcommittee. In March for the Winter Thaw there will be a class on safety on Monday by a police officer. We may also have a talk on meth labs, similar to what was presented at the Towns Association conference last October. For Tuesday, the committee is looking at a day-long session on residential appraisal, as well as Realtors to talk about the market. The IAAO class went well in Fitchburg in November. The Education & Training committee will be working with Rural Concerns on the Wisconsin Towns Association conference, similarly to the way we work with the League of Wisconsin Municipalities on the Assessors' Institute.

Membership Services

Nan Giese said the committee has been busy. We are at a new location today because of feedback that we try a new location. Nan has received a number of contacts and we will probably be switching back to the eastside of Madison for next year because it is more convenient. The March meeting will be at the Chula Vista in Wisconsin Dells on March 5-6, 2007 (room state rate \$62). More information will be coming out later.

Today we are holding a silent auction for the first time. Nan said there are a lot of wonderful gifts available. Please take a look and make your bids. Nan thanked everyone for the donations. The sheets will be closed for bids after the last break, and the winners will be announced after the education session. Joan will invoice winners if they did not bring money today. If this works, we will continue the silent auction as a way to raise money for the education fund.

Public Relations

Scott Winter said the committee met this morning, and welcomed Les Milde as a new member. They talked about Legislative Day, which was done for the first time last year. This time it will be held March 21, 2007. Please sign up with Barry today, or contact Scott at the City of Milwaukee assessor's office. The committee is planning to gather information from award winners and officers and hopefully publicize their accomplishments in their local papers. How can we increase awareness of our profession? There is a WSCA (guidance counselors association) conference coming up in February, and we plan to be present. There will be a June quarterly meeting in the Milwaukee area with a session on public relations. The City of Milwaukee public information team will present that class. Please give ideas to Scott for any items to be covered. The PR manual is also being updated.

Legislative Committee

Pete Weissenfluh mentioned that for the first time WAAO put together an Amicus brief (a friend of the court) where WAAO is not a party to the case, but files a brief in support of our position. The case is a s. 74.37 case, Walgreens vs. City of Madison. Attorney Bob Horowitz has agreed to prepare the brief and Pete was pleased with the final draft he saw. Attorney Horowitz made three basic arguments whether assessors should recognize the above-market long-term leases: (1) in determining value, the assessor should consider the actual lease terms including the value added to the owner's interest; (2) the fair market value is the leased fee interest, not the fee simple interest; and (3) these long-term leases to a stable tenant are inextricably intertwined (the court has recognized that when economic interest is inexplicably intertwined, it is fair game for the assessor). The City of Madison has agreed to let Bob Horowitz have some time during the oral arguments.

Pete wanted to add to the executive board's decision to keep Jolene Plautz on for the entire next legislative session, and Pete was very pleased with that decision. The two issues she is forwarding for us are s. 74.37 (and Senator Gottlieb said he's willing to sponsor the bill again); and the trespass issue. Other potential legislative proposals the committee is looking to monitor are the Columbus Park issue and the waste treatment issue.

Property Tax Exemptions

Mary Reavey reported the committee met last week and discussed a lot of issues and where we want to go. One goal is to prepare a document to guide assessors on how to review an exemption request. Wauwatosa is contacting all current exempt property owners and asking them to re-file, so Wauwatosa will help write the document, which will eventually be distributed to all WAAO members. Potentially this can be the focus of a class in the future. The committee is also looking at chapter 22 of WPAM, the exemption chapter, to hopefully reorganize and update it. Jim Murphy from DOR will work with them on this project. The committee talked about the biennial report that exempt properties must file, which are compiled into one spreadsheet of all exemptions. There is no idea of how much property is actually exempt, and the legislators realize we have no cost/benefit analysis, so maybe this report can be made more useful for this matter. The rent-use provision is still intact in the Columbus Park law; most organizations do not meet that rent-use test. We need to verify that use, so the committee wants to come up with guidelines to help assessors make those decisions and how to audit. Wauwatosa has a hearing January 11th at the Supreme Court regarding their daycare located on medical grounds.

Rural Concerns

Mel Raatz said the committee met recently. The Towns Association has had classes for assessors at their annual conference for many years. Mel said the Rural Concerns committee has largely been in charge of setting the classes every October. Mel will be meeting with Rick Stadelman to work on more coordination of class structure, including our Education and Training committee.

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AVOW

Steve Miner asked that anybody forward items to be included or suggested changes, and Steve will be happy to incorporate those into the AVOW. Steve is reviewing the survey responses for suggestions and potential changes to make the AVOW and website user-friendly.

Ad Hoc Communications/Technology

Steve Miner talked about the Listserve which is continuing to grow. There are currently about 86 members, and new issues are raised just about every week. Steve said it's a great tool and encouraged assessors to sign up. The website is on a new server which has new tools available. Barry and Steve are reviewing those to provide better service. The on-line WAAO survey will be a very helpful tool for the executive board members. There are a lot of good suggestions the executive board will consider at their next meeting.

Real Estate Standards

Kathy Romanak reminded members to complete the WAAO survey, either on line or on paper. There are surveys available at the back of the room. So far 169 have been submitted. Kathy will give you a prize drawing ticket if you completed the survey. Kathy thanked Steve Miner and Terry Hecks who did a great job of getting the survey on-line.

Personal Property Standards

Mike Patnode no report

Ad Hoc Commercial Sales

Michelle Cullen no report

Ad Hoc Committee on Billboards

Mike Kurth no report

OLD BUSINESS

None

NEW BUSINESS

None

ANNOUNCEMENTS

Jim Siebers asked for acknowledgment of all the hard work the committees have been doing.

Jim had talked about putting the officers' photographs on the website, and Steve ran with it and has accomplished that. See "meet the board" on the WAAO website. Jim wants to see ALL members' photos on the website by this time next year.

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

Respectfully Submitted,

Pam Hennessey, Secretary

See you at the Chula Vista





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 1st.**

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

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

Kathleen Isleb, Wauwatosa
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kisleb@ci.wauwatosa.wi.us

Peter Weissenfluh, Milwaukee
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pweiss@ci.mil.wi.us

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

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

serving with the two prior Most Valuable Recipients and two WAAO members at large.

The awards are presented annually after the Wednesday even banquet at the League of Municipalities Assessor's Institute. WAAO reserves the right not to present an award in any category in any year. Materials submitted in conjunction with nomination forms become the property of WAAO.

The forms will be available on the web site and at the check-in table for the March and June quarterly membership meetings.

Questions concerning the awards can be directed to the attention of the Awards Committee Chairperson, or other Committee members. Nomination forms can be obtained from, and should be submitted to any of the Awards Committee members.

IN MEMORIAM - DON KLIKA

Don Klika, past assessor for 10 years for the Town of Wrightstown recently passed away on January 16. He was the husband of WAAO and LAAO member Arlene Klika who is employed by Schneider National. Don and Arlene have 2 sons, Brian and Kyle both in graduate school and a very special daughter in law, Nicole who is a teacher and married to Brian. Don's family, friends, and colleagues will miss him.



How's this for public relations?

Santa Clara County, California Tax Assessor - In the Soaking Tank



This is the Larry Stone, the Santa Clara County Tax Assessor, in the Soaking Tank (a variation of the Dunk Tank). This was a fund-raiser for the Sunnyvale Community Services program.

Larry was a great sport about it. He provoked the contestants by telling them they weren't paying enough taxes. He must have set through at least a dozen soakings, but he kept this sense of humor throughout the whole event.



W.A.A.O. SILENT AUCTION – HUGE SUCCESS!

Thank You to everyone who participated in our Silent Auction at the December meeting in Madison. It was a huge success! The Silent Auction posted the highest receipts of any previous fund-raiser outside of the raffles at the Institute. W.A.A.O. sincerely thanks everyone who donated or bid on an item or items. We look forward to your participation at our Silent Auction in December 2007 at our Madison quarterly meeting.

THANK YOU!

W.A.A.O., Membership Services Committee

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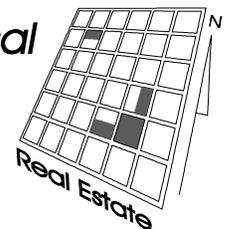
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2nd ANNUAL - LEGISLATIVE DAY

WAAO's 2nd annual Legislative Day is scheduled for March 21, 2007. Many of our members had a positive experience meeting their legislators and conversing about assessment related issues. The new Secretary of Revenue Roger Ervin, will be the guest speaker.

We will be meeting at: ***Kavanaugh's Esquire Club, 1225 N Sherman Ave., at 11:00 am.*** A buffet lunch will be served.

See <http://www.esquireclubmadison.com/> for directions

Jolene, (WAAO's Lobbyist), will brief us on the bills and how to get around the Capitol. We will then meet with our legislators regarding bills that affect our profession. We can set up teams so you can go together. Car-pooling will also be available from some locations. As of 2/6/2007, we have 20 people signed up. Last year we had a total of 50 members participate. An issues summary sheet will be provided for people to reference and then leave with the legislators. We need a count for the restaurant so please email Scott Winter to sign up. (swinte@milwaukee.gov) Here is the issue sheet from last year:

WAAO is a professional association representing 500 plus members statewide.

We are dedicated to professionalism. Advancing education, fairness, and understanding of the entire assessment process.

We have two current legislative goals:

1) Improvement to the assessment appeal process (see drafted proposal)

- Recent case law has encouraged expensive and time-consuming litigation
- Trend of this litigation is allowing "another kick at the cat", with all new trial, instead of being based on a record made at local Board of Review
- Trend for taxpayers to put minimum effort to exhaust local administrative remedies at the Board of Review
- Our proposal encourages more efficient use of local resources and speedier resolutions to avoid unnecessary municipal expense

2) Passage of AB 602, exempting the assessor and assessor's staff from liability for trespassing

- On official business, assessors must be able to inspect and measure property from the exterior without fear of trespass liability
- Under current law county surveyors and their assistants may not be held liable as trespassers, assessors need the same protection



Submitted by Scott Winter RES

SLF COMMITTEE REPORT

January 18th SLF Meeting Highlights

1. Staffing Update – Bureau of Assessment Practices
Director - Billy Bowers
Equalization Section Chief - Scott Shields
2. 2007 Group Goals
 - A. Assessor Professionalism
 - B. Exempt Report Revisions
 - C. Legislative Initiatives
 - D. Manual Clarifications
 - E. BOR Training
3. Discussion on Assessor Final Reports
4. DOR still intending to provide on line Property Assessment Manual
5. DOR/WAAO to work on afternoon class for November Assessor School
6. WAAO looking to add wording modifying 15 day assessment notice requirement as part of the Treasurer's 70.365 conversion penalty/ conversion charge legislation
7. League of Municipalities Issue – Fairly apportion cost of Property Tax
Assessment among all taxing jurisdictions
8. WAAO survey results to be available at WAAO web site
9. DOR looking at classification of residential vacant land issue

Next Meeting March 15th

WAAO LEGISLATIVE COMMITTEE REPORT

The WAAO Legislative Committee met for its first meeting for the year on January 17, 2007. Information exchanged included the 2007-2008 legislative schedule, and the new Senate and Assembly Committees.

We reviewed the expectations of the Executive Board, namely to work on our post Board of Review appeal proposal (last session's AB 1051, <http://www.legis.state.wi.us/2005/data/AB-1051.pdf>) and the Trespass proposal (last session's AB 602, <http://www.legis.state.wi.us/2005/data/AB-602.pdf>) Since we have sponsors and drafted proposals, we certainly expect to make progress this session. As a new party controls the Senate, we need to strategize for sponsorship in that body.

WAAO LEGISLATIVE DAY

Be sure to mark your calendars and plan on attending WAAO's Legislative Day. This will be our second annual event to meet and greet your legislators. Last year was very successful and the Legislative Committee will be working with WAAO's Public Relations Committee to make this year's event equally successful. The new Secretary of the Department of Revenue will be on hand. Please come and join us!

COUNTY TREASURER'S PROPOSAL ON CONVERSION OF AG. LAND

WAAO has been asked for input on a draft proposal regarding the conversion of Agricultural land. The language calls for renaming the conversion from "penalty" to "conversion". It will require assessors to deliver to the county treasurer all information necessary to compute the conversion charge after Board of Review.

Since the proposal opens up Wis. Stat. §70.365, the notice provision, WAAO has suggested language that would allow agreed upon value changes to be put through the Board of Review without the previously required 15 day notice.

The progress of this proposal will be monitored.

OTHER ISSUES TO BE MONITORED

Several other issues that the committee will be monitoring is proposals dealing with the court-expanded exemption for waste treatment plants (**Newark decision**) and possible follow up of a proposal to deal with the exemption for "benevolent" housing (**Columbus Park decision**)

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 25th 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 14th, 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 or phone 1-888-627-8088. The room rate of \$55.00 per night will be honored until May 27th, 2007

If you have any questions or concerns please contact Linda Hirschert at 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.

Linda Hirschert NCRAAO President
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State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MADISON, WI
ADDRESS MAIL TO:
 Area 6-97
 2135 Rimrock Road • P.O. Box 8971
 Madison, WI 53708-8971
 TELEPHONE: (608) 266-9758
 FAX: (608) 264-6887

DATE: February 1, 2007
TO: Wisconsin Municipal Assessors, Municipal Clerks, and County Officials
FROM: Michael A. Lehman, Administrator, Division of State and Local Finance
SUBJECT: Residential Classification of Vacant Parcels

The purpose of this memo is to clearly communicate the Department's position on the legality of classifying vacant parcels as residential, for property assessment purposes. This stems from a September 2006 Circuit Court case that ruled a vacant lot within a subdivision was improperly classified as residential. The circuit court case is not precedent setting and is only applicable to the specific parcel that was under appeal.

However, numerous questions regarding this case and possible claims of unlawful tax under sec. 74.35, Wis. Stats., have recently arisen. Specifically, claims that vacant parcels are illegally classified as residential and thus a tax refund is due.

We thought it would be helpful to clarify how this type of property should be assessed according to sec. 70.32(2)(c)(3) Wis. Stats.

Residential includes any parcel or part of a parcel of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection.

The Wisconsin Property Assessment Manual provides the Department's long standing position that residential classification is the proper classification of vacant land where residential use is the most likely use.

The residential class includes most property where the predominant use is for living purposes. It also includes vacant land where the most likely use would be residential development, if the land in question does not meet the definition of agricultural use.

In addition to the standards within the Manual, the following information defines the basis for our position.

- Sec. 70.32, Wis. Stats., defines residential with the term includes versus the term means, which is seen within the remaining real property classification definitions. The use of the term includes implies that the residential class is not limited to the specific statutory definition. The application of the residential classification is therefore not limited to only those parcels with a dwelling or other form of human abode. This is significantly different than the term means, which is a word of limitation

- Sec. 70.32, Wis. Stats., lists the residential class as a definition not a qualification. Usually, qualification statements are designated statutorily with separate paragraphs or subparagraphs.
 - The statute also contains the phrase not otherwise classified. The inclusion of this statement allows for the residential classification of a vacant parcel with the determination that all other classifications have been eliminated from consideration.
 - The statutory definition of undeveloped land specifies instructive terms. These terms are “bog, marsh, and lowland brush,” which describe wild land that is not likely used for residential purposes.
 - Land must specifically fit into the undeveloped classification due to the use of the limiting word means.
- The classification process has become more paramount with the revision to sec. 70.32, Wis. Stats., which was effective for the 2004 assessment year. This particular revision provided for the agricultural forest class of property and renamed the swamp and waste class of property to undeveloped. In addition to these changes, the revision also specified that both agricultural forest and undeveloped land shall be assessed at 50% of full value. It is important to note that there was no change to any of the real property classification definitions under sec. 70.32, Wis. Stats. We hope you find this information helpful. Please contact me or your Equalization District Supervisor if you have any questions.

District Supervisor Counties of Service

Lake Winnebago District

Douglas Milius

Phone (920) 929-2972 | eqfld@dor.state.wi.us

FAX (920) 929-7202

Calumet, Fond du Lac, Green Lake, Manitowoc, Marquette, Ozaukee, Sheboygan, Washington, Waushara, Winnebago

Southern District

Reed Johnson

Phone (608) 266-8184 | eqlmsn@dor.state.wi.us

FAX (608) 267-1355

Columbia, Crawford, Dane, Dodge, Grant, Green, Iowa, Jefferson, Lafayette, Richland, Rock, Sauk, Vernon, Walworth

Southeastern District

James S. Murphy

Phone (414) 227-4455 | eqlmke@dor.state.wi.us

FAX (414) 227-4071

Kenosha, Milwaukee, Racine, Waukesha

Western District

Thomas Janssen

Phone (715) 836-2866 | eqleau@dor.state.wi.us

FAX (715) 836-6690

Barron, Bayfield, Buffalo, Burnett, Chippewa, Douglas, Dunn, Eau Claire, Jackson, LaCrosse, Monroe, Pepin, Pierce, Polk, Rusk, St.

Croix, Sawyer, Trempealeau, Washburn

North Central District

Albert Romportl

Phone (715) 842-5885 | eqlwau@dor.state.wi.us

FAX (715) 848-1033

Adams, Ashland, Clark, Iron, Juneau, Langlade, Lincoln, Marathon, Oneida, Portage, Price, Taylor, Vilas, Wood Lake Michigan District

Mary Gawryleski

Phone (920) 448-5196 | eqlgrb@dor.state.wi.us

FAX (920) 448-5207

Brown, Door, Florence, Forest, Kewaunee, Marinette, Menominee, Oconto, Outagamie, Shawano, Waupaca

Welcome new WAAO Members!!!

Domes, Barry
Assessment Technician
Vil of Pleasant Prairie
9915 39th Ave
Pleasant Prairie WI 53158
(262) 925-6713
bdomes@plprairiewi.com

Edge, David
Assessor I
Gardiner Appraisal Service
4913 Turner Ave
Madison WI 53716
(608) 658-3898
(608) 838-8912
dedge2@hotmail.com

Evertsen, Bonnie
Assessment Technician
City of Mequon
11338 N Cedarburg Rd
Mequon WI 53092
(262) 236-2952
bevertsen@ci.mequon.wi.us

Norton, Kristi A
Appraiser
City of Green Bay
100 N Jefferson St Room 102
Green Bay WI 54301
(920) 448-3066
(920) 448-3140
kristino@ci.green-bay.wi.us

Pfankuch, Michael J
Assessor 1
M & K Assessment LLC
4556 Grandview Rd
Larsen WI 54947
(920) 836-2194
assess4u@yahoo.com

Pfotenhauer, Timothy J
Residential Appraiser
City of Wausau
407 Grant St
Wausau WI 54403-4783
(715) 261-6604
tjpfotenhauer@mail.ci.wausau.wi.u

Schimmel, Patti
City of Brookfield
2000 N Calhoun Rd
Brookfield WI 53005
(262) 641-4374
(262) 796-6671
schimmel@ci.brookfield.wi.us



MARCH MEETING PREVIEW

On Monday March 5th, the Wisconsin Association of Assessing Officers (WAAO) will be putting on a class entitled "Typical Financing/Current Legal Issues" The class will be held at the Chula Vista Resort in the Wisconsin Dells.

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

The education session will cover three topics and have three speakers. Robert Sayas a real estate lawyer with Sayas, Schmuki, and Plum will speak about some current legal issues including new forms of ownership including LLCs and TICs, new issues in property flipping, and various issues related to the transfer return. John Inzeo, the vice president of Wisconsin Mortgage Corporation, will discuss residential financing including trends in the industry, types of products, and a look ahead. Doug Brodzik, Senior Vice President for M& I Bank, will discuss commercial financing including types of products, loan to value ratios, and trends in the industry.

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

The program has been submitted to DOR for 3 hours of continuing credit (law and management) for assessors. The program has also been submitted to Regulations and Licenses for 3 hours of continuing credit for appraisers.

WAAO is looking forward to the opportunity to welcome each of these highly qualified speakers.

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

WAAO "WINTER THAW" EDUCATION GETAWAY 2007

The Education Committee of WAAO, along with assistance from the Membership Services Committee, will again offer our Winter Thaw educational session. We have scheduled the educational session for Tuesday March 6th. The education session will take place at the Chula Vista Resort and Convention Center in Wisconsin Dells and is scheduled on the day following the March Quarterly WAAO meeting. The education session will start at 8:30 AM and conclude at 3:30 PM. The fee for the session will be \$95 for WAAO members or \$145 for non-WAAO

members. The fee includes a discussion guide, a continental breakfast and lunch on Tuesday.

A sign up form for the class will be emailed to you and also will be posted on the WAAO website (www.waao.org). We ask that you register by Wednesday February 28th.

The class is titled Residential Design: The Makings of a Good House. The class is an educational session that has been developed by Richard Heyn who has developed a number real estate courses and has taught upwards of 50 classes a year. The class is being submitted to DOR for 6 hours of assessor/appraisal continuing education. The class is also being submitted to the Real Estate Appraisers Board for 6 hours of appraiser continuing education.

Attendees of the class will gain valuable insight into the design principles, historical issues, market issues, and current interior designs that make a good house. Principles of good design, a historical overview of American architecture, types/periods of architectural styles, market forces (demographics, and consumer trends) that affect design, basic layout and design issues, interior flow and general traffic patterns, and design/cost are some of the topics that will be covered.

The instructor for the session will be Richard Heyn, SRA. Mr. Heyn has been a practicing real estate appraiser for over 25 years. An appraiser and pioneer in the development of appraisal-related software and technology, Mr. Heyn's background and credentials also include AQB Certified USPAP instructor, seminar developer and industry educator. As an educator, Mr. Heyn has developed and instructed continuing education seminars for the Appraisal Institute for over 10 years, one of his most recent seminars was attended by more than 10,000 appraisers. In February of 2006, ACI, a leading innovator in technology for the valuation industry named Mr. Heyn as the company's Director of Compliance..

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

The Chula Vista Resort includes an indoor water recreation facility and is located at Exit #87 on I-94. Rooms for Monday night are available at a reduced government rate.

WAAO ‘Winter Thaw’ Education Getaway 2007

DATE: Tuesday, March 6, 2007

PLACE: Chula Vista Resort
 4031 River Rd
 Wisconsin Dells, WI 53965
 608-254-8366

TIME: 8:30 A.M. Start time
 3:30 P.M. End of Program

PRICE: \$95.00 per person (WAAO Members)
 \$145.00 per person (Non-Members)
 Prices include: continental breakfast, lunch and discussion guide

PROGRAM: ‘Residential Design; The Makings of a Good House’

The class is an educational session that has been developed by Richard Heyn who has developed a number real estate courses and has taught upwards of 50 classes a year. The class is being submitted to DOR for 6 hours of assessor/ appraisal continuing education. The class is also being submitted to the Real Estate Appraisers Board for 6 hours of appraiser continuing education.

INSTRUCTOR: Richard Heyn, SRA. Mr. Heyn has been a practicing real estate appraiser for over 25 years. An appraiser and pioneer in the development of appraisal-related software and technology, Mr. Heyn’s background and credentials also include AQB Certified USPAP instructor, seminar developer and industry educator. As an educator, Mr. Heyn has developed and instructed continuing education seminars for the Appraisal Institute for over 10 years; more than 10,000 appraisers attended one of his most recent seminars. In February of 2006, ACI, a leading innovator in technology for the valuation industry named Mr. Heyn as the company’s Director of Compliance.

CREDITS: 6 Hours assessor/appraisal continuing education

WAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAOWAAO

If you plan on attending this meeting, please make a reservation by Wednesday, February 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 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

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

October 23, 2006	Executive Board Meeting October 27 - December AVOW Deadline	Hilton Garden Inn, WI Dells
December 4, 2006	Quarterly Membership Meeting	Holiday Inn & Suites, Madison

2007

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

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

