



September 2007



From the President's Desk:

By: *Jim Siebers*

RENT – Not the kind we are used to dealing with as Assessors, but RENT - the Broadway Musical is what inspired the beginning of this column / song. Please feel free to “sing” along. (Adapted from the song: Seasons Of Love)

Verse 1

Five hundred twenty-five thousand six hundred minutes,
Five hundred twenty-five thousand moments so dear.
Five hundred twenty-five thousand six hundred minutes
How do you measure a year as President of WAAO?

In meetings, in speeches, in letters, in communications.
In agendas, in activities, in presidential citations, in awards.

Verse 2

Fifteen million seven hundred sixty eight thousand minutes,
Fifteen million seven hundred sixty eight thousand tasks to perform.
Fifteen million seven hundred sixty eight thousand minutes,
How do you measure, a career?

Inspections, in Phone calls, in memos, in cups of coffee
In land, in buildings, in personal property, in public relations.

So, Salute to Doug Milius, Salute to Carol Kuehn,
Salute to Wes Little, Salute to Marie Ellis,
Salute to Kathee Isleb and Salute to all others who have ended their formal careers this past year in the assessment profession.

(Thanks for singing along, and for those of you that know the tune – Google it!)

President's Message Continued on Page 3

Upcoming Classes and Educational Opportunities

SEWAA To sponsor Cont. Education Session

August 20, 2007

*New Residential Construction Seminar
Cost is only \$12.00.*

*Diane Cannistra, SEWAA Secretary/
Treasurer*

*7525 W Greenfield Ave., West Allis,
WI 53214*

Phone (414) 302-8234

Fax (414) 302-8238

email: dcannistra@ci.west-allis.wi.us

IAAO Annual Conference

September 9-12, 2007

Atlanta GA

2007 Municipal Assessor's Institute - League of Municipalities Annual

Assessor's Conference

September 18-21, 2007

Radisson Paper Valley Hotel

Appleton, WI

800-242-3499

http:www.lwm-info.org

WI Towns Assn. Annual Convention

October 21-24, 2007

*Regency Suites & KI Convention Center
Green Bay WI*

2006-2007 Officers

James Siebers Market Value Assessments	President (262) 677-1765
Kathy Romanak Waterford	President-Elect (262) 534-3003
Rocco Vita Pleasant Prairie	Vice-President (262) 694-1400
Joan Spencer Marshfield	Treasurer (715) 384-3856
Pam Hennessey Madison	Secretary (608) 274-6842
Mel Raatz Oconto Falls	Past-President (920) 846-4250

2006-07 Board of Directors

Wes Little Poplar	2005-2007 (715) 399-8354
James Young Sun Prairie	2005-2007 (608) 825-1186
William Adams Wisconsin Rapids	2005-2007 (715) 421-8230
William Briggs Appraisal Serv & Data Proc Sys	2006-2008 (715) 834-1361
Shannon Krause West Bend	2006-2008 (262) 355-5125
Scott Winter, RES Milwaukee	2006-2008 (414) 286-3137
Les Milde Holmen	2007-2009 (608) 526-9394
Joyce Frey Sauk City	2007-2009 (608) 270-4237
Steven Schwoerer Oshkosh	2007-2009 (920) 236-5074

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 Poplar	(715) 399-8354

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Editor's Note: I thank everyone who has contributed articles throughout the year to this publication. The AVOW is only as good as the Wisconsin Assessors make it and I am happy so many of you have written articles and made it a worthwhile publication. Please keep them coming so we can keep each other informed and on top of our game.

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.

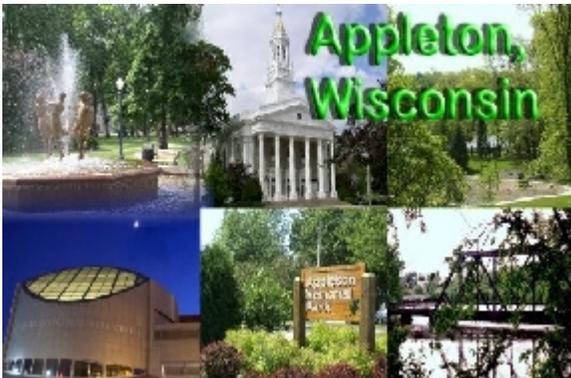
(President's Message continued)

... I want to thank the committee chairs and members for their hard work during the past year. I feel we have made progress on issues that affect our association. I also want to thank the Executive Board for their assistance during this past year. I especially want to thank Joan Spencer, Steve Miner and Pete Weissenfluh for their help and guidance. Also, a thank you goes out to the general membership for your input on assessment issues.

There are many important issues that will confront our association in the near future. I know that Kathy Romanak is already contacting committee chairs to address these issues. I know Kathy will do an excellent job leading our association and I wish Kathy the best for the next year. I know that with the current leadership of WAAO, the association continues to be in good hands.

I hope to see all of you at the League of Wisconsin Municipal Assessor Institute in Appleton this September.
James R. Siebers

assessor@wi.rr.com



GENERAL WAAO MEETING MINUTES

Monday, June 4, 2007

Klemmer's Banquet Center, Greenfield, WI

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

SECRETARY/TREASURER REPORT

Secretary

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

Treasurer

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

- Operating receipts to date have totaled \$33,865.86 with disbursements of \$49,399.01 for a difference of - \$15,533.15 and an operating balance of \$16,419.88.
- The Education fund has a balance of \$7,571.38.
- Total cash on hand is \$23,991.26 – a year ago in June we had a balance of \$19,498.42 (+\$4,792.84).

There were 95 paid receipts at the March 5, 2007 quarterly meeting at Chula Vista in Wisconsin Dells, which totaled \$2,870.00. Expenses for the meeting were \$2,572.03 leaving a margin of \$297.97.

For the March 6th course on Residential Design, we had 60 paid receipts totaling \$5,700.00 with expenses of \$5,774.87 for a cost of \$74.87. Between the two meetings, we had a positive balance of \$223.10.

Membership Report

We have 565 members on the roster vs. 579 last June. We have added the following today:

Jarvis Josh (Tyler CLT); Mark Stack (student member); John Farmer (City of Milwaukee); Martin Meyer (Assessor—returning member); and Jackie Betz (Minnesota). Joan would like to have membership dues notices in the mail by the end of this week for the 2008 fiscal year.

Correspondence & Other Communications
none

Activities on Behalf of the Association
none

(continued on Page 4)

COMMITTEE REPORTS

Awards/Resolutions Committee

Bob Lorier reported that there are 3 NCRAAO scholarships awarded to the following: Wes Little, Doug Milius, and Scott Winter.

Nominating

Mel Raatz reported the committee has a list of names and there may be several candidates for the executive board director positions.

Ad Hoc SLF Liaison Committee

Bob Lorier reported they last met in mid-May. They discussed the equalization process and stratification, and the use of a single value system; as well as legislative issues. If anyone has any suggestions for the future meeting topics, please forward to Bob or someone on the committee. The next meeting is scheduled for July 19th.

IAAO Representative Report

Mary Reavey reported the next conference is in Atlanta in September, with some very good courses (details can be viewed on IAAO.org)

NCRAAO Representative

The 3 NCRAAO reps we currently have are Jim Siebers, Bob Lorier, and Wes Little. Steve Miner reported this year's conference will be in late June in Sioux Falls. So far we have at least 10 Wisconsin people planning to attend.

Ad Hoc NCRAAO 2008 Host Committee

Steve Miner will be president of NCRAAO starting next month. The committee has been active, and they are well on their way. There are 15 courses as part of the conference, and great events throughout the Green Bay area for all the attendees. They are taking advantage of the Packer influence. The slogan is "Are you ready for some NCRAAO?" patterned after Monday Night Football. Scott Winter, Joyce Frey, and Jenny Miller have worked hard to arrange classes, which should all be approved for Wisconsin continuing education credits.

Education & Training

Joyce Frey thanked the City of Milwaukee staff for putting together today's public relations program. She also thanked the committee for all their hard work on the March thaw. Regarding an October IAAO class, they would like to know how many people would be interested in the advanced income course, or should they start the cycle again at the beginning with principles? Last year's course was the introduction to income. Let Joyce or Pete Krystowiak know of any interest in an IAAO class this Fall.

Public Relations

Scott Winter thanked the City of Milwaukee public relations team for putting on the program this afternoon. They are updating the WAAO library and are interested in collecting more public relations information. Please contact the committee if you have materials to contribute. They are working on a PR video, which could be taken on the road for presentations to municipal officials or schools. Scott is working with WCTC (Waukesha County Technical College) to put on an Internet class, hopefully in January.

Legislative Committee

Pete thanked everyone who testified last week on the trespass bill in both the Senate and Assembly. It looks like the bill will pass this coming week in the Senate. In the Assembly, it looks positive after their hearing. The assembly is possibly looking for a small amendment that would be to require a notice prior to a revaluation, which should not be a problem. We are also making progress on the s. 74.37 bill, which would take some of the difficulty out of the process. There was a meeting with the WMC (Wisconsin Manufacturers and Commerce), the principal opponents to our bill, but we do seem to be getting closer to a draft. There was also a hearing on Rep. Albers' bill to eliminate personal property. The Newark legislation is moving along as well. Congratulations to Mark Hanson and his City of Madison staff (Mike and Judy) on their win in the Walgreen's case at the Court of Appeals.

Property Tax Exemptions

Mary Reavey reported the committee met in March. She announced Kathee Isleb retired from Wauwatosa 3/31/07; they had undertaken a large project of reviewing all exemptions in the city. A program will be presented at the League's Assessors' Institute in September by Wauwatosa.

They've been working on the Newark exemption for the last couple of years, and it had a couple of Assembly hearings (Rocco and Russ for their testimony). This bill is approved in the Assembly and will now be forwarded to the Senate. This exemption expanded the waste treatment exemption to recycling.

The committee is also dealing with what is included as debt construction retirement or what should not be allowed. As this progresses Mary suggested everyone look at what is exempt in their communities, since the law is not currently applied consistently. They are also asking the DOR to create an e-biennial exemption report, and looking at what data should be collected.

(continued on Page 5)

Rural Concerns

Mel Raatz reported they have finalized the classes for the Wisconsin Towns Association annual conference in October. Watch for details as they become available.

Ad Hoc Communications/Technology

Steve Miner reported the listserv has been a very good resource, with 108 members now. Items talked about lately have been varied, and it's a great forum for getting and sharing information. The WAAO survey was put on the website, and several people were interested in serving on committees or executive board. Please see Mel Raatz or Kathy Romanak if you have not been contacted about serving/running yet. Bob Horowitz asked that his reviews be published on the website in date order.

Personal Property Standards

Mike Patnode had no committee report, but he mentioned Stan Graiewski has joined the committee.

OLD BUSINESS

none

NEW BUSINESS

none

ANNOUNCEMENTS

Bob Lorier mentioned Scott Renney passed away recently from a heart attack.

A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11:08 a.m.

Respectfully Submitted,
Pam Hennessey, Secretary

**Get ready for some Golf**

The Annual Assessors' Golf Outing will be held on Tuesday morning, September 18th at Reid Municipal Golf Course in Appleton. Tee times are tentatively scheduled to begin at 9:00. For more details contact Tim Smith at the City of Appleton Assessors' Office.

Phone 920-832-5850

E-mail, Tim.Smith@Appleton.org

**2007 - Wisconsin Towns Association Convention**

Where - Green Bay – KI Center

**When – Monday - October 22
Tuesday - October 23**

Monday - October 22

8:45 – 11:45 AM Class = Mobile Home Valuation –
Instructors - Richard Rand & Reed Terry
3 hr appraisal

12:30 – 1:15 – Round Table discussion

1:30 – 4:30 PM Class = Public Relations for
WI Assessors –
Instructors - Mary Reavey & Pete
Weissenfluh
3 hr law/management

Tuesday – October 23

8:45 – 11:45 AM Class = Simplified Commercial
Valuation –
Instructors -Tony Lockley & Jim Toth
3 hr appraisal

1:30 – 4:30 PM Class = Part #1 - How the Final Report
affects the Equalized value
Part #2 – DOR's Electronic
Applications
for Assessors
Instructors - Mary Gawryleski & Dave
Gibson
3 hr law/management

WAAO LEGISLATIVE COMMITTEE REPORT**JULY 2007**

This is a very busy time of year as the legislature is involved with developing the budget bill. As of July 17, 2007, the following is the status of various proposals the legislative committee is monitoring:

1. Trespass Bill

The Senate version of this proposal passed unanimously in the Senate committee. There has been a hearing in the Assembly and will be have an executive vote on July 25th. A preliminary vote count looks favorable. Whatever version gets a floor hearing will be passed on to the Governor.

2. 74.37 “fix”

We are still very much involved with moving to an agreeable solution on this matter. This issue is not in either of the Senate or Assembly budget proposals, so after the budget process we are hoping for another meeting with Rep. Gottlieb, the WMC and WAAO to continue exploring options.

3. Newark “fix”

This is now on a dual tract – both in the budget proposals and introduced separately. WAAO has been able to offer input and suggestions in these proposals and we will continue to monitor progress.

4. Exemption for**5. Low-Income Housing (Columbus Park fix)**

Despite proposed language being introduced, no agreement between Senate and Assembly now exists. WAAO has had input for this issue and will continue to monitor.

6. Other items in budget proposals

The following proposals have been introduced in the budget process:

- Modify the property tax exemption for computers to exclude automatic teller machines, effective with property assessed as of January 1, 2008
- Modify the current law definition of agricultural land to exclude any land that is platted and zoned for residential, commercial or industrial use, effective with property assessed as of January 1, 2008.
- Provide a property tax exemption for restaurant kitchen equipment
- Require counties to distribute penalties assessed for converting agricultural land to another use to the affected municipalities within 30 days of receipt of payment

The Awards Committee has reviewed nominations for many deserving candidates and has made its recommendations for WAAO Awards presentations. As is customary, awards will be presented at the banquet at the annual League of Wisconsin Municipalities' Assessor Institute. We look forward to seeing you there to join in honoring this year's recipients. -Reed

**The nominations for the WAAO Executive Board are as follows:**

Vice President - Mike Muelver

Exec Board Directors

- Russ Schwandt
- Ernest Matthies
- John Holtan

EXEMPTION COMMITTEE REPORT – July. 2007

Although the committee has not physically met since March we have been corresponding by email on a couple of critical issues to all Wisconsin Assessors. Both the waste treatment exemption and low-income housing issues has been the subject of much legislative debate through the state budget process.

Waste Treatment: Legislation to eliminate the circuit court expansion of the exemption has been addressed by both houses of the legislature and the Joint Survey Committee on Tax Exemptions. Several of our WAAO members attended and spoke at the senate committee meeting – Commerce, Utilities, and Rail and again at the Joint Survey Committee on Tax Exemptions. Although the hearings did not get much notice view from several assessors were heard including Russ Schwandt, Rocco Vita, and Mary Reavey. At the time of my writing this article left to accomplish is the vote on the assembly floor and signage by the Governor. Both will probably be accomplished by August 1st. This legislation will roll back the exemptions granted to Newark, Green Bay Packaging and Midwest Fibers as of January 1, 2007. The bill was structured to grant exemptions that were previously allowed by DOR but to not allow the broad interpretation incorporated in the circuit court and tax appeals commission decisions. Anyone attending the League of Municipalities Conference in Appleton this September can find out more about the entire process and the new legislation by attending the Waste Treatment Exemption Session scheduled for Tuesday, September 18th.

Low-Income Housing: The assessment community had a BIG surprise when on the last day of the Joint Finance meeting Motion 999 was unanimously passed. This motion contained a long list of legislation that those on the committee wanted passed. It turns out that one of the committee members wanted to create an exemption for low-income housing that tied the definition to IRS Rule 96-32, expanded the exemption to 30 acres and eliminated the provision that the benevolent organization was subject to the rent-use provision or of even providing the assessor income information. This proposal was immediately forwarded to the Exemption Committee and the WAAO membership. Our biggest concerns were the expansion and IRS Rule 96-32. Using that ruling we felt

that it opened the door to allow high-end senior housing to get a low-income housing exemption. I want to thank all the WAAO members that contacted your legislators as we were successful in getting that legislation eliminated in the senate version of the budget. We will have to watch closely to see what happens in the conference committee process.

It's been a busy year but I am happy to report that the voice of assessors is being heard and our viewpoints are respected by the legislature.

Members of the 2006-2007 exemption committee: Kathee Isleb, Rhett Tuff, Mike Higgins, Mike Kurth, Craig Lake, Jenny Katzner-Wyssling, Doug Milius, Jim Murphy, Russ Schwandt, Steve Schwoerer, Peter Weissenfluh and Mary Reavey.

Respectfully submitted,
Mary Reavey - Exemption Committee Chair

**IAAO's 75TH ANNIVERSARY IS APPROACHING**

At the July 9th WAAO Executive Board Meeting the Board decided to be a sponsor for the 75th anniversary. Their support of IAAO is appreciated. In addition to the sponsorships IAAO is planning on publishing a commemorative book. Organizations like WAAO and the IAAO exist today due to the growth and development of the ad Valorem profession. IAAO is seeking to preserve the knowledge of its members and affiliates by collecting personal experiences and interviews of current IAAO members.

The 75th anniversary is in 2009. To produce and publish the commemorative book they are asking all members and affiliates to share stories, photos, or other information about experiences or memories with IAAO. These accounts will be used to supplement existing records and historical documents in the book.

If you have a story, anecdote or some pictures that you would like included please forward them to Mary Reavey – mreavey@milwaukee.gov IAAO is seeking information in the following areas:

- ◆ Experiences at IAAO conferences, seminars, and meetings
- ◆ Experiences working on volunteer committees
- ◆ Experiences serving on the IAAO Executive Board
- ◆ Any other recollection you feel is worth sharing

IAAO CONFERENCE UPDATE



The 2007 Conference is in Atlanta from September 10 – 13. There is still time to register. There is a great program of classes coupled with some great events. Classes this year are centered around six tracks including:

Assessment Administration and Management: This track of top-notch programs will assist managers in providing leadership, making decisions and getting results. It will supply attendees with strategies to construct, implement, and administer processes more effectively whether you are a new or seasoned manager.

Technology: Technology continues to drive dramatic change in the assessment profession. Instead of reacting to change, IAAO has taken the position that some of the conference content is going to be devoted to putting our attendees ahead of the curve.

Policy and Standards: This track provides valuable insight into national and regional tax and assessment policy trends and their affect on assessment administrators. The presentations in this track prepare attendees for changes

in the assessing world by exposing them to lessons learned and studies conducted by experienced members of our assessment community.

Valuation: Valuation is the key to everything we do as appraisers. Members will be able to attend programs that focus on property types that pose challenges to appraise.

Spotlight and Hot Topics: These controversial topics will provide attendees with discussion about some new challenges that assessors and appraisers face.

Special Topics: This track is new for 2007. It has been added because there are too many Hot Topics and issues of great interest to discuss within our regular tracks. For instance, have on-line appraisals finally come of age or do they muddy the appraisal waters even more? The plenary session and this track will explore this and other state and federal issues.

I urge you to check out the IAAO website for further information www.iaao.org or contact me for further information – mreavey@milwaukee.gov

Respectfully submitted,

Mary Reavey – IAAO Representative





NCRAAO Report

The 2007 North Central Regional Association of Assessing Officers conference was held in Sioux Falls, South Dakota. It was hosted by the South Dakota County Assessment

Officers Association. The conference location was at the Sheraton Hotel & Convention Center. It was attended by 174 assessment professionals and 18 guests.

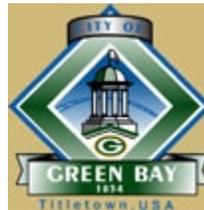
All of the classes were approved for continuing education credits by the Wisconsin Department of Revenue. I attended 7 classes, and thought they were all excellent. My favorite class was "Coping With Disaster", which depicted the aftermath of the tornado that struck Spencer, SD; forest fires in the Rapid City area; and flooding around Devil's Lake, North Dakota. I thought all of the classes were well presented.

Shannon Krause and Michelle Cullen hosted the Wisconsin Hospitality Suite at the conference. They served up some old-fashioned brats and sauerkraut and other Wisconsin treats such as beer and cheese. They deserve special thanks for their efforts to promote the conference next year in Green Bay. Other representatives from Wisconsin passed out invitations to the conference attendees for the 2008 conference. All of the attendees from Wisconsin pitched in to promote the conference in Green Bay.

Steve Miner met with many of the South Dakota sponsors to pick up tips for our conference next year. I met with Shirley Mackey, Harding County Director of Equalization, who worked on the silent auction at the Sioux Falls conference. During one of the lunch sessions, Shirley gave me some pointers to make our silent auction a success in Green Bay.

The South Dakota sponsors put forth an excellent conference with classes that pertained to current issues facing regional assessors. Their companion program included a tour of the United States Geological Survey EROS (Earth Resources Observation Systems) Data Center just outside of Sioux Falls. My wife Bonnie attended that tour and learned about the satellite capabilities for disaster relief worldwide. The companion program also included a trip to the Empire Mall and Falls Park.

Overall, the South Dakota sponsors set the bar high for us to try to match or surpass in Green Bay.



Let's kick this conference off!

Wes Little,
NCRAAO Representative

ASSESSMENT REVALUATION –

Greenfield seeks proposals for a reassessment of all residential and commercial properties for January 1, 2009 assessment. There are 10,926 residential parcels with 10,520 improved and 615 commercial parcels with 544 improved. Proposals will be considered for the entire revaluation or on the residential or commercial parts individually. Work would begin in the fall of 2008. Submit proposals to: Eric Miller, Assessor, City of Greenfield, 7325 West Forest Home Avenue, Greenfield WI 53220. Inquires: (414) 329-5343. Deadline: October 1, 2007.



Report from Membership Services

**Wisconsin Association of Assessing Officers
(W.A.A.O.)**

Invites you to participate in their
Annual Education Fund Raffle With

THREE CHANCES TO WIN!

FIRST CHANCE TO WIN

Where: Tuesday Night President's Reception
When: Winners will be drawn At 7:00 P.M.
Cost: Free!! No Purchase Necessary!
A Ticket will be provided at the door!

SECOND CHANCE TO WIN

Where: Wednesday Night League Banquet
When: At the End of the Banquet
Cost: Buy your Tickets 6 for \$5 or \$1 each

Remember to buy your tickets and win one of those wonderful prizes
you will surely see at our raffle table!!

THIRD CHANCE TO WIN

Where: Thursday night W.A.A.O. Hospitality Room
When: At the End of Class on Thursday
(Room Location to be Announced)



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

Mike Higgins, Kenosha
(262) 653-2805
amikeh@kenosha.org

Peter Weissenfluh, Milwaukee
(414) 286-3103
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.

December's Silent Auction

W.A.A.O.'s Membership Services Committee will be holding its Second Silent Auction at the December 3rd, 2007 Quarterly Meeting at the Crowne Plaza in Madison. We are asking for participation in our Silent auction in two ways:

1. Donate a gift or gifts for our auction
2. Participate by bidding on these gifts during the December meeting

The proceeds will bolster the W.A.A.O. Education Fund which is used for educational scholarships and supplementing member-requested educational pursuits.

So, we invite you to bring a gift and participate in our Second Silent Auction. It is for a good cause and everyone is a winner!

If you have any questions, please contact:

Nan Giese
 Membership Services Committee Chairperson
 Phone: (715) 261-6605
 Fax: (715) 261-0335
 Email: nsgiese@mail.ci.wausau.wi.us

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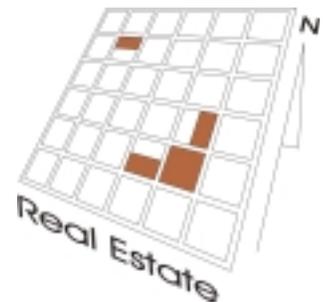
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**2007
Wisconsin
Municipal
Assessors Institute**

September 18 - 21, 2007

**Radisson Paper Valley
Appleton, Wisconsin**

Tuesday, September 18

10:00 Registration

1:00 Moderators' Meeting

1:30 CONCURRENT SESSION I

(1) Uniformity and The Wisconsin Assessment Process (3 Hours Law/Mgmt)

Moderator: Deb Edwards, Village Assessor, Plover

Instructor: Pete Weissenfluh, Chief Assessor, Milwaukee

Description: What are the legal sources and case law on uniformity?

How should assessors measure for uniformity? Mr. Weissenfluh will answer these questions as he works toward a bottom line conclusion on uniformity.

(2) Waste Treatment Exemptions (3 Hours Law/Mgmt)

Moderator: Steven Schwoerer, City Assessor, Oshkosh

Instructors: Bill Wardwell, Dir., Mfg. & Telco, Dept. of Revenue, Mary Reavey, City Assessment Commissioner, Milwaukee and Russ Schwandt, City Assessor, Green Bay

Description: Waste treatment legislation and court cases – what properties may qualify for this exemption?

3) Modular Homes (3 Hours Appraisal)

Moderator: Shannon Krause, City Assessor, West Bend

Instructors: Ross Kinzler, Executive Director, and Amy Bliss, Wisconsin Housing Alliance

Description: This workshop will present an overview of the manufactured housing, including the manufacturing process, sales, distribution, and the regulatory framework. Attendees will gain an understanding of how the industry has changed, who the customers are, myths about manufactured homes and the legal framework for taxation.

6:00 President's Reception and Product Display

Wednesday, September 19

9:30 GENERAL SESSION

Deb Edwards, Village Assessor, Plover; Chairman,

Municipal Assessors Section, presiding

Welcome Address – Mayor Tim Hanna, Appleton

Address – Marion Johnson, CAE, Douglas County Property Appraiser, IAAO President

Address – Steve Miner, City Assessor, Cudahy, NCRAAO President

WAAO Business Meeting

10:30 What's New From DOR – Roger Ervin, Secretary, Department of Revenue

1:30 CONCURRENT SESSION II

(4) WI Property Tax Litigation 2007: What Every Assessor Needs to Know (3 Hours Law/Mgmt)

Moderator: Russ Schwandt, City Assessor, Green Bay

Instructors: Robert Horowitz, Attorney, Stafford Rosenbaum, LLP and Amie Trupke, Attorney, Stafford Rosenbaum, LLP

Panelists: Mike Kurth, Chief Assessor, Madison; Larry O'Brien, Assistant City Attorney, Madison, and

Pete Weissenfluh, Chief Assessor, Milwaukee

Description: Emphasizing recent developments,

the course will provide a comprehensive discussion of exemptions, assessments, boards of review, litigation by owners claiming exemption or excessive assessment, uniformity requirements, and municipal challenges to manufacturing property exemptions and assessments. Questions and comments from the audience will be encouraged throughout the program.

(5) Mega Dairy Farms (3 Hours Appraisal)
(Please bring a calculator)

Moderator: James Siebers, Assessor
Instructors: Jennie Miller, Assessment Practices; Diane Forrest, Property Assessment Spec.; James Bender, Property Assessment Spec., DOR and Dennis Badtke, Chief Appraiser, Badgerland Farm Credit Services

Description: Mega Dairy Farms are a growing trend in Wisconsin. This class will identify the most common mega dairy configurations and valuation of these complexes using the three approaches to value. The participants will have an opportunity to calculate the assessment of a mega dairy farm.

(6) Personal Safety on Home Visits (3 Hours Law/Mgmt)

Moderator: Mary Reavey, City Assessment Commissioner, Milwaukee
Instructors: DeAnn Brosman, City Assessor, Appleton, Pat Dewart, Community Resource Officer, Appleton Police Dept. and Todd Olm, Lt., Appleton Police Dept.

Description: What are the signs of a potentially violent person and what are the control techniques to use? Presenters will discuss pre-visit procedures, street smarts, safety at the worksite, and Wisconsin trespass laws. Actual situations faced by fellow assessors will also be discussed.

5:15 Reception

6:00 Banquet/Business Meeting

Thursday, September 20

9:00 CONCURRENT SESSION III

(7) Intro to Residential Construction and Assessment (3 Hours Appraisal)

(All day bus trip) Please bring a clip board, calculator and measuring device
(Limited to 45 people)

Moderator: Pat Burns, Property Assessment Spec., La Crosse
Instructor: Jim Siebers, Assessor, Market Value Assessments

Description: This hands-on workshop will incorporate discussion of history, types and styles of building materials, and assessment practices. Attendees will need to bring their own pencils, paper, clip boards, and measuring devices (tape measure, measuring wheel, laser pointer). Appropriate dress is required and the inspections will take place rain or shine.

(8) Use Value Overview (3 Hours Law/Mgmt)

Moderator: Deb Edwards, Village Assessor, Plover
Instructors: Scott Shields, Section Chief, DOR-Madison, Mark Paulat, Property Assessment Spec., DOR and Mel Raatz, Owner, R&R Assessing

Description: This course will provide an overview that includes the history of use-value, how it functions, and the use-value conversion chart. The use-value functionality segment will focus on Chapter Tax 18 and the programs that are considered an agricultural use and eligible for use-value assessment. Presenters will define eligible programs and provide information that will include enrollment identification and sample contracts.

(9) Convenience Store Valuation (3 Hours Appraisal)

Moderator: Barb Berget, City Assessor, Monroe
Instructor: Steven Schwoerer, City Assessor, Oshkosh

Description: Convenience stores present unique assessment challenges. This workshop will present information gathered from convenience store owners, Realtors, oil companies, appraisers and accountants. Cost approaches and BOR procedures will also be discussed. Some time will be reserved for questions from attendees.

(10) WI Property Tax & Fiscal Policy: Then and Now, Us and Them (3 Hours Law/Mgmt)

Moderator: Pete Krystowiak, Deputy City Assessor, Kenosha
Instructor: Todd Berry, President, Wisconsin Taxpayers Alliance

Description: There is no issue in state politics that has captured more attention over so many years as the property tax. Todd Berry steps back to look at the policy, and politics, behind the property tax. How are we different from or like other states? How has Wisconsin changed over time? How do assessment practices, levy limits, exemptions, and tax relief schemes differ among the states? And, by the way, what does the 17th Century English Civil War have to do with all this - if anything

1:30 CONCURRENT SESSION IV

(11) Intro to Residential Construction and Assessment Cont. (3 Hours Appraisal)
All day bus trip. Please bring a clip board, calculator and measuring device. (Limited to 45 people)

Moderator: Pat Burns, Property Assessment Spec., La Crosse
Instructor: Jim Siebers, Assessor, Market Value Assessments
Description: This hands-on workshop will incorporate discussion of history, types and styles of building materials, and assessment practices. Attendees will need to bring their own pencils, paper, clip boards, and measuring devices (tape measure, measuring wheel, laser pointer). This is meant to be a "hands on" class with building materials to touch, feel and examine, a corresponding power point presentation and field inspection of several residential properties. Appropriate dress is required and the inspections will take place rain or shine.

(12) Intro to Subsidized Housing (3 Hours Appraisal)

Moderator: Joyce Frey, Ass't City Assessor, Fitchburg
Instructor: Sharon McCabe, Principal, Sharon McCabe, LLC

Description: This workshop will present an overview of primary subsidy programs, a short

history and status of programs and discussion of valuation methods' issues to consider.

(13) Drug House Property Awareness, Identification & Safety Issues: An Assessor's Perspective (3 Hours Law/Mgmt)

Moderator: Janet Scites, Assessor II, Racine
Instructor: Jeff Kostner, Senior Special Agent, Dept. of Justice

Description: This workshop will examine drug house property from the assessor's perspective. Mr. Kostner will discuss drug use/abuse safety awareness and illicit drug lab dangers. Time will be reserved for attendees' questions

(14) Property Tax Exemptions (3 Hours Law/Mgmt)

Moderator: Russ Schwandt, City Assessor, Green Bay
Instructors: Kathee Isleb, Retired City Assessor, Wauwatosa,
Beth Aldana, Ass't City Attorney, Wauwatosa and
Amy Seibel, Attorney, Seibel Law Offices, LLC Madison,

Description: Instructors will take attendees through the process of determining taxability, the starting point being presumption of taxability. City-wide exemption, the latest word from the Wisconsin Supreme Court on the beneficial ownership analysis, and hospital and outpatient facility exemptions are additional points of discussion. Time will be reserved for questions.

Real Estate Appraisal credits have been applied for and generally approved for classes 1-14

Friday, September 21

9:00 GENERAL SESSION

Joyce Frey, Ass't City Assessor, Fitchburg;
1st Vice
Chairman, Municipal Assessors Section,
presiding

(15) Reaching New Heights without Climbing the Walls - Tom Jadin, Winnebago Mental Health Institute (3 Hours Law/Management)

Speaker: Tom Jadin, Winnebago Mental Health Institute

Description: Why do some assessors (and their offices!) look enthused, dedicated, and vigorous as they lead themselves and others through the ongoing changes, challenges, and choices while others look frazzled and worn out. The answer is that some are just "hardier". Those who lead and thrive show "hardiness", i.e. a commitment to who I am and what I am doing, a feeling of control verses being controlled, and a sense of challenge or vigorousness. Hardiness is not something you got; it's something you can get

Noon Adjournment

Real Estate Appraisal credits have been applied for and generally approved for classes 1-14



The Public Relations Committee is requesting your help; we are updating our reference library. What we are looking for is information that your office provides to the public, interoffice procedural forms or correspondence to your elected officials on the assessment process. The committee's plan is to make this available to our members so that they can use as a template for their municipalities to foster better public relations and professionalism. Below are some examples of the type of media we are interested in.

- Pamphlets
- Contracts
- Door Hangers

- Customized forms: notice of assessments, interior property review forms... etc.
- Statistics
- Form Letters
- Press Releases
- Interoffice correspondence used to notify your elected officials of revaluation issues
- Anything that would be helpful to others for the manual

Materials can be mailed or sent via email to:

City of West Bend, Assessor's Office

Attn: Jeff Yoder

1115 S. Main St.

West Bend, WI 53095

OR yoderj@ci.west-bend.wi.us

We would like to have this project completed by the 2007 League conference.

Please send your information by 08/01/2007

Thank you, *Jeff Yoder*

SEWAA TO SPONSOR AUGUST 20, 2007 CONTINUING EDUCATION SESSION

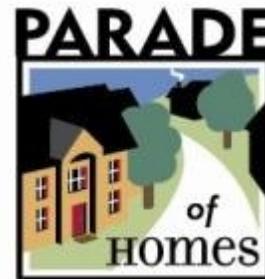
The South East Wisconsin Assessors Association will be sponsoring an approved educational session titled "New Residential Construction Seminar". The session will held August 20 and the cost is only \$12.00. RSVP by Mail, Telephone, Fax or Email to:

Diane Cannistra, SEWAA Secretary/Treasurer

7525 W Greenfield Ave., West Allis, WI 53214

Phone (414) 302-8234

Fax (414) 302-8238 email: dcannistra@ci.west-allis.wi.us



Please see next page for details and signup sheet:

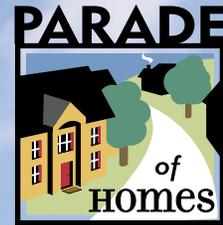
New Residential Construction Seminar

MONDAY, AUGUST 20 AT 12:00 PM - THEN TOUR THE PARADE OF HOMES AFTERWARDS!

This seminar qualifies for 3 hours of Appraisal credits



South Eastern Wisconsin
ASSESSOR'S ASSOCIATION



INSTRUCTOR: Jim Siebers, Assessor
Market Value Assessments

COST: \$12.00
Includes lunch & a ticket to the Parade of Homes

SEMINAR ITINERARY

Lunch will be at noon in the Clubhouse
Program to follow
Then tour the Parade of Homes at your leisure

If you plan to attend, please make your reservation by Friday, August 10, 2007

Name: _____

Company: _____

Phone: _____

Email: _____

Lunch Choice: *(please choose one)*

- Ultimate Club** (Honey baked ham, home style turkey, swiss & cheddar on a European white roll.)
 - Steakhouse Roast Beef** (Premium roast beef & provolone on a European white roll.)
 - Honey Baked Ham Classic** (World famous honey baked & swiss on a seeded rye roll.)
- All sandwiches include chips, pickle & a cookie.
- Turkey Bacon Ranch Salad** (Home style turkey, bacon, cheddar on a bed of fresh mixed greens and garden vegetables. Served with ranch dressing.)

RSVP by Mail, Telephone, Fax or Email to:
Diane Cannistra, SEWAA Secretary/Treasurer
7525 W Greenfield Ave., West Allis, WI 53214
Phone (414) 302-8234, Fax (414) 302-8238
dcannistra@ci.west-allis.wi.us

Directions to Broken Hill: From I-94 – exit onto Hwy 164 North (exit #294, Pewaukee) and Go North approximately 2.5 miles (passed Capitol Drive) to Swan Road take a right onto Swan Road; and entrance will be on your right.



2007 ASSESSORS INSTITUTE GOLF OUTING



TUESDAY-SEPTEMBER 18TH, 2007

PLACE: Reid Municipal Golf Course

LOCATION: 1100 E Fremont St. in the City of Appleton

TIME: 9:00 A.M. to 10:00 A.M. tee times

EVENT: Nine hole Scramble with hole events

POWER CART: Included

COST: \$25.00 per person. Includes green fees, power cart and hole prizes. Pay at the course upon arrival.
Lunch is available on site

RSVP: to 920-832-5850 or e-mail to Tim.Smith@Appleton.org

Welcome new & returning WAAO Members!!!

Farmer, Johnie J
Senior Property Appraiser
City of Milwaukee
2355 N Grant Blvd.
Milwaukee WI 53210
(414) 286-3944
(414) 286-8447
jfarme@milwaukee.gov

Hext, Terri
City of Brookfield
2000 N Calhoun Rd.
Brookfield WI 53005
(262) 796-6649
(262) 796-6671
hextt@ci.brookfield.wi.us

Jarvis, Josh J
Residential Supervisor
Tyler Technologies / CLT
136 Hill Street
Hartland WI 53029
(414) 708-5418
(262) 369-8141
josh.jarvis@tylertech.com

Jones, Denise R
Senior Property Appraiser
City of Milwaukee
4620 W Concordia Ave.
Milwaukee WI 53216
(414) 286-3138
(414) 286-8675
djones@milwaukee.gov

Kern, Gail
Senior Property Appraiser
City of Milwaukee
200 E Wells St Rm 507
Milwaukee WI 53202
(414) 286-3108
(414) 286-8657
gkern@milwaukee.gov



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	Crowne Plaza, Madison

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

