



Assessor's Voice of Wisconsin

March 2008



From the President's Desk:

By: Kathy Romanak

Greetings everyone! We're off to a dynamic start of a New Year! By now our phones have died down from the calls of the December tax bills ("my taxes are too high!"), explaining the assessment process and the estimated fair market value box. Good communication is one of our major responsibilities as Assessors to the taxpayers. Keep in mind in that being a good listener and having a positive attitude in communicating with the taxpayer is important in our field. People want to be seen, heard, and with a little effort, understood.

January 22nd -Senate Bill 329-(74.37) was passed through the state Senate on a 32-1 vote. It was also passed in the Assembly (AB 580). It's almost to the finish line. As I am writing this, we're waiting for action by the Governor to sign. Hats off to Pete Weissenfluh and the Legislative Committee on their four years of time, energy, and hardwork on the process of fixing this Statute of 74.37. The sailing was not always smooth.

Legislation Day for the Assessors is February 20th. Hope to have a big turn out of Assessors at the Capitol. It will be good to communicate with our Legislators and Senators for our professional image.

Soon Spring will arrive. Spring brings a change of freshness!

I hope to see everyone at the quarterly meeting March 3rd.

Kathy Romanak

Upcoming Classes and Educational Opportunities

WAAO Quarterly Meeting March 3, 2008

*Country Springs Hotel
Waterpark - Conference Center
2810 Golf Road
Waukesha, WI
262-547-6884*

10:30 A.M. Business Meeting

*11:45 A.M. Luncheon - Hot lunch buffet
with oven roasted herb chicken, tenderloin
tips, potatoes, vegetables, salad,
and rolls*

*12:30 Program - "Board of Review - an
Assessment Perspective"*

Three speakers:

- 1) Reed Johnson, Department of Revenue
Madison WI*
- 2) John Macy, Attorney Waukesha WI*
- 3) Pete Weissenfluh, Chief Assessor
Milwaukee WI*

*Program is approved for 3 Hours of Law
and Management*

***Please bring an item to donate to
the 2008 NCRAAO Conference
Silent Auction - See Committee
chairs: Bob Lorier or Wes Little***

2007-2008 Officers

Kathy Romanak Waterford	President (262) 534-3003
Rocco Vita Pleasant Prairie	President-Elect (262) 925-6714
Michael Muelver Rhinelander	Vice-President (715) 369-2952
Joan Spencer Marshfield	Treasurer (715) 384-3856
Pam Hennessey Madison	Secretary (608) 274-6842
James Siebers Stevens Point	Past-President (715) 346-1553

Editor’s Note: The Executive Board is looking for new ideas for the AVOW. A small committee has been formed to develop a new look for the publication. If you or someone you know has experience with the creation of publications, please feel free to contact the editor to have your ideas heard. The committee will be meeting at 9:30 AM before the next quarterly meeting, please join us.
Editor

2007-08 Board of Directors

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The Assessor’s Voice of Wisconsin is published quarterly by the Wisconsin Association of Assessing Officers, a non-profit Wisconsin association. AVOW serves the information needs of Wisconsin assessors on issues of legislation, education, professional announcements and technical procedures. No part of the newsletter should be construed as an endorsement by the WAAO unless so specified. The AVOW is available with membership to the WAAO. A membership form is available on the last page of this newsletter.

The mission of the WAAO is to promote the public good by ensuring equitable assessments through assessor education, professional development, and public awareness.



General WAAO Meeting Minutes

December 3, 2007

Crowne Plaza, Madison, WI

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

SECRETARY/TREASURER REPORT

Secretary

The minutes from the September 19, 2007 Quarterly Meeting were approved as printed in the AVOW.

Treasurer

The beginning balance for the 2008 fiscal year was \$21,301.61 in the operating accounts and \$7,706.20 in the education fund, for a total of \$29,007.81. We've had \$21,186 in receipts with actual disbursements of \$6,899.20 so far for the 2008 fiscal year. There are allocated disbursements pending for the IAAO course, the Amicus Brief, and today's meeting pre-pays, all of which total \$17,635.00. That gives us an estimated operating balance of \$17,953.41, which is \$3,348.20 less than the beginning balance, and \$3,863.04 less than last year's balance at this time.

Membership Report

We have 547 members on the roster compared with 546 members at this time last year. The membership packet was e-mailed out and hard copy sent to those without e-mail or those whose packets were undeliverable electronically.. At the Institute raffle, the membership committee sold \$1,064 in tickets, and collected \$270 in cash prizes. They also had donated gift cards totaling \$352 and many other donated prizes. Committee prize costs totaled \$322, and \$13 was needed for mailing donation request letters. The raffle

net amount was \$729 from which one \$400 grant was approved by the Executive Board for the Mass Appraisal Course. That added \$329 to the education fund.

Thirty two people attended the Mass Appraisal Course 300 for which we received payments of \$12,450. Expenses paid to date total \$3,923, and we are anticipating a bill from IAAO.

Correspondence & Other Communications

We received thank you letters from Mike Patnode for the grant for the IAAO course, and from the family of Bob Senglaub, former Manitowoc assessor, who passed away for the card and memorial.

Activities on Behalf of the Association

Amicus Brief update: there was a great response from members. There were 26 who supported the brief and 18 who helped fund it. A motion for permission to file the brief has been granted by the Wisconsin Supreme Court.

COMMITTEE REPORTS

Auditing Committee

Dave Krolicki—no report

Awards/Resolutions Committee

Russ Schwandt – no report

Nominating

Jim Siebers said it's not too early to consider running for a director or officer position, so if you aren't doing a revaluation in the next several years, please consider it.

Planning & Management

Kathy Romanak—no report

Ad Hoc SLF Liaison Committee

Bob Lorier said they have not met since August, and the next meeting should be in mid-January. If you have concerns you think should be addressed at these meetings, please pass them along. We may need to be more proactive considering the budget cuts and position vacancies at the Department of Revenue.

(continued on Page 4)

IAAO Representative Report

Pete Weissenfluh said the IAAO legal seminar will be held this week in Chicago.

Ad Hoc IAAO Endorsement Committee

Mary Reavey, Carol Kuehn, and Pete Weissenfluh had a phone conference and recommend endorsing President-elect Josephine Lim, Vice President Bill Carroll, and Kim Lauffer for Region 3.

NCRAAO Representative

Steve Miner – no report

Ad Hoc NCRAAO 2008 Host Committee

Bob Lorier reiterated the conference will be held next year in Green Bay. They are finalizing details of the conference, scheduled events, and entertainment. Sponsorships for some of the events are coming together. Reed Terry will be sponsoring tours of the Hall of Fame and Lambeau Field. Devnet Corporation will be sponsoring Tuesday night's entertainment.

Ad Hoc Committee on Property Tax Awareness

Rocco Vita talked about The Wisconsin Way. The Kettl Commission made recommendations in the past, but generally were not enacted by many municipalities. The Wood Communications Group, along with other sponsors (WEAC, Wisconsin Counties Association, and the road builders association) are holding sessions around the state to gather information on how to maintain school costs and quality services but lower reliance on the property tax. After the sessions are finished later this month, they will then develop some ideas and present them around the state in regional meetings, then forward proposals to the legislature.

The Institute for Wisconsin's Future was in attendance at the meeting in Waukesha, and talked with Bob Lorier. They have a website called Wisconsin's future.org has their papers. Look at the one about Wisconsin's property tax hoax; most recent one about non-profit hospitals properly exempted? Bob Lorier said we may have a lot of common interests. Their organization was established in 1994 to help citizens fight for state laws and maximize every individual's opportunity to achieve educational, economic, and personal success. They are funded by several large foundations. They are looking for examples for what we see as tax inequities around the state,

especially in the Fox Valley area. They are also involved in income taxes. Please contact Bob if you have any examples, or contact the Institute through their website.

Ad Hoc Certification Review

Mike Muelver mentioned the issue of recertification should be near and dear to all our hearts. Years ago our ad hoc committee gave recommendations to DOR, but those recommendations went nowhere at that time. Mike believes there needs to be some enhancement on recertification issues to increase professionalism. Mike also asked anyone with interest in serving on the committee to contact him.

Education & Training

Joyce Frey reported the committee met in October. IAAO Course 300 was held in Pewaukee with 26 students in attendance. Joyce thanked Mary Watson for doing a phenomenal job on organizing these courses from start to finish. Joyce also thanked the City of Pewaukee for all the courtesies they extended to students as they hosted the class.

The March meeting is being planned now, and they are looking at income and expenses as the educational topic. The committee is looking at hosting an IAAO USPAP course (7.5 hour recertification), and Joyce asked for a show of hands indicating interest. Joyce welcomed Diane Cannistra as a new committee member. The committee has been talking with the Appraisal Institute to possibly partner in sponsoring some courses for future.

Membership Services

Judy reported the committee met at Country Springs in Waukesha, and has been meeting at several other potential sites. The March meeting will be at Country Springs. The silent auction will be held throughout the day today, so please bid on items as the proceeds will go to our Education Fund.

Public Relations

Scott Winter reported they have been working on the WAAO public relations library, and thanked several members for their work on that project. They've discussed putting some of the items on the website as examples. Legislative Day will be on February 20, 2008. Anticipate meeting at Kavanaugh's restaurant prior to going to the Capitol. Specifics will be sent out closer to the time.

They have the list of the award winners and officers and Les Milde is contacting them about putting information in local newspapers. The committee is also working on a DVD, so if you have any prepared information on the assessment process that might be helpful, such as PowerPoint presentations, please contact Les Milde. As different issues, such as Wisconsin Way, come up they will be listed on-line so membership is aware of those discussions.

Legislative Committee

Pete Weissenfluh reported on the trespass bill. It has passed through the Senate committee and on the Senate floor 22-11. It has also passed the Assembly committee 7-2 (Joyce Frey, Steven Schwoerer, Mel Raatz, Jolene Plautz, and Dan Crowley all testified), and will be voted on in the Assembly.

We are still working on a draft of the s. 74.37 bill with Rep. Gottlieb. We were able to work out a compromise with Wisconsin Manufacturers & Commerce (WMC) to come up with a draft, and last week the Assembly had the first committee meeting and thanks to Joyce Frey, Steven Schwoerer, Scott Winter, Kathy who testified. Everyone that testified was in support of the bill, including the WMC. Jack Norman, The Institute for Wisconsin Future, also testified how important this bill is for the "little" people. The League and Alliance registered support. Hopefully that will move ahead, and tomorrow will be voted on in the Assembly Committee and Wednesday or Thursday before the Senate Committee.

Pete outlined the positives of the bill. One issue was getting rid of the de novo hearing. Taxpayers can go to DOR or Circuit Court with no new testimony. The third option is the s. 74.37 de novo hearing at court which is a costly, intensive, and inefficient procedure. This bill addresses that problem, in which, if the municipality passes an ordinance that allows up to 60 days for the taxpayer to prepare their case for the board of review, that prevents the taxpayer from having to go to circuit court on a de novo hearing. Many times the appellant does not put on their full case at board of review, hear the assessor's full case, then file a s. 74.37 appeal later. If a municipality is satisfied with the process as it currently exists, they do not have to pass the ordinance, and then are still open to s. 74.37 appeals. Potentially you can close the board of review with the exception of those cases which have been given the additional time to prepare for the board of review. The bill

also modifies the interest rate so it's not so attractive. The bill also requires a full exchange of information at the time of the board of review to provide a good basis for the appeal.

There is another bill, AB 470, which deals with renaming the Ag penalty for conversion; it changes 70.365 if the assessor determines land assessed as Ag land is no longer to be assessed as such, the assessor shall notify the owner or occupant that they may be subject to a conversion charge. This is a treasurer's bill. The assessor is not required to notify if the property owner and the assessor agree in writing to the assessment. We are monitoring this bill as it goes forward. Rocco commented that the bill requires the assessor to notify the county treasurer within 15 days after the board of review. This contains language that if the assessor and property owner agree, through a waiver, to the assessment, there would then be no need to give another 15 days prior to the board of review.

The billboard bill is on a fast track, passed both the Senate and is held up at the Assembly committee. We will have a letter sent to let them know why this is a bad bill and we feel it is unconstitutional.

The Walgreens amicus brief complements the City of Madison's brief and addresses many of the issues raised by Walgreens. Bob Horowitz did an excellent job. Now the Wisconsin Merchants have asked to file a brief as well.

Property Tax Exemptions

Mary Reavey – no report

Rural Concerns



Mel Raatz talked about the Wisconsin Towns Association conference held in October. The committee met last week and discussed the trespass bill and how that's going to affect rural assessors. Sales information on Ag sales and classes for next year's Towns association conference were also discussed.

(Continued on page 6)

AVOW

Steve Miner commented that for this, as well as the website, all articles have to be approved by the board prior to publication. As NCRAAO president Steve has been traveling around the region and has seen other states' publications. He's thinking we need to put more of a commitment into the AVOW. Steve will present his thoughts to the board and eventually to the membership.

Ad Hoc Communications/Technology

Steve Miner—no report

Real Estate Standards

Kathy Romanak—no report

Personal Property Standards

Mike Patnode—no report

Ad Hoc Commercial Sales

Michelle Cullen—no report

Ad Hoc Committee on Billboards

Mike Kurth said he had a request for all documents from WAAO pertaining to billboards. The City of Madison is going back to court on the Adams case in the Spring.

OLD BUSINESS

None

NEW BUSINESS

Jim Young asked about the process of the AVOW approval for publishing articles – will there be some criteria for submitting articles and also how is the person notified if the article will not be published. From information provided at assessor schools, the sales files will be available electronically from DOR—can WAAO correspond with the software vendors to work with DOR to facilitate uploading that sales data? Both these issues will be taken up at the January Executive Board meeting.

ANNOUNCEMENTS

Kathy Romanak presented a resolution to Jim Siebers in appreciation for his service as president of WAAO for the past year.

A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11.35 a.m.

Respectfully Submitted,



Pam Hennessey, Secretary

NCRAAO 2008 CONFERENCE GREEN BAY WI



Now is the time to put in your reservations for the upcoming NCRAAO conference and WAAO June quarterly meeting. Please see the conference web site link on the WAAO web page for all the details. You can also get the information directly at

www.waao.org/NCRAAO2008/Home.htm

The classes that have all been approved for continuing education and we have set up a great selection of teachers and fun activities.

FEATURED ARTICLE

FHA Insured Multifamily Loan Defaults

If there are FHA insured multifamily loan defaults in your jurisdiction, it may end up the project will no longer be under Housing and Urban Development (HUD) regulations.



About a year ago, I was asked by the City Manager and City Attorney to look at a request to temporarily suspend a PILOT agreement. The PILOT was for subsidized housing and had a Section 221 mortgage subsidy from HUD. Originally the PILOT was with a religious organization but the request was from someone else. We checked with the Register of Deeds to see if we had missed a transfer. There was none. The requestor for the PILOT change stated they were the new “operator” of the facility and were having a hard time making a go of it and they claimed they were benevolent due to “services” provided. A check of what they had stated and actually do resulted in a denial of exemption and the property was placed on the roll. After a few more letters and phone conversations the “operator” turned the matter over to their attorney.

After filing the request for exemption and submitting a financial statement, the attorney for the operator wanted to have a phone conference. The attorney felt they were benevolent and therefore the mortgage payment is an allowable expense and the project operates at a loss. I asked how the current operator came to acquire the property and the answer was they bought the stock of the corporation that was set up by the religious organization and took over the property. That explains why there was no real estate transfer return.

The attorney for the owner/operator then stated, “You do know that HUD has taken over the project.” Our city attorney and I both looked at each other for an explanation of what that meant. Turns out the owner/

operator defaulted on the loan to the note holder. We then asked what will happen now and the attorney for the owner/operator did not know. A call to our local housing authority director resulted in a HUD contact and this is what was discovered.

There are several scenarios so let’s look at all but Section 8, project based, housing. A default on non-subsidized FHA housing occurs when a payment is overdue by 60 days. After a period of non-payment the FHA insured lender (banks, REIT’s, fund groups, etc.) may elect the option to request an insurance claim with HUD. In other words, whoever lent the money wants out and can collect the balance of the loan from HUD. These are insured mortgages similar to the FDIC insurance you have on your savings accounts at banks and credit unions. Once the claim is processed HUD takes over the mortgage note. HUD has no desire to be a mortgagor, so all of the properties nationwide that have been defaulted are bundled together with other properties and offered for sale twice a year through what HUD refers to as a note sale.

The two types of properties that are sold in these bundles are referred to as performing and non-performing. The performing properties are notes which are current in payments and non-performing are properties that have generally defaulted and are past due. The properties usually sell for about \$0.75 to \$0.80 on the dollar.

Once the note sale takes place HUD is no longer the mortgagor and the regulatory restrictions are terminated. If the new note holder cannot come to terms with the owner they can ask for a quit claim deed from the owner, foreclose on the property and then sell the property, or operate it themselves. A note sale does not negate any taxes that may be owed on the property and it also does not change ownership unless the note holder would foreclose or the owner would give the new note holder a quit claim deed. When a note is sold, ownership doesn’t change, just the note holder. This is similar to you taking out a mortgage on a house, the lender bundles your mortgage with others, and then sells them on the secondary market. Again, the property is no longer under HUD regulations or restrictions once the note is sold.

I was curious as to how many operators default and then buy the property back for 75-80% of what is owed. Fortunately there is a cross-check that is in place

is to prevent an owner from defaulting and then buying the property back. When a property defaults, HUD places a Previous Participation (2530) flag on the owning entity and all principals. The flag restricts the parties from participating in the note sale process of properties they were involved in. Therefore, the operator of the project in Oshkosh and the company that owned the operating company would not be able to buy the Oshkosh property.



Section 8 housing is handled a little differently in hopes of keeping the rent- subsidized units operational. The current Section 8 housing policy is that this housing remains HUD held and is not placed into a note sale. If a property becomes current and stabilizes, sometimes they are re-insured through a transfer to a FHA insured lender. If the owner is unable to cure the default ,HUD may elect to foreclose. HUD's current policy in such foreclosure is to condition the sale requiring any successful bidder to assume the Section 8 contract, thereby keeping the Section 8 intact. This policy has been in place for the last few years. It used to be when Section 8 housing went into foreclosure a voucher would be offered to the tenants. This gave them the option to move into another Section 8 housing project. The voucher relocation program is no longer used, due to a higher demand for Section 8 housing.

One more question to ask the next time you are looking at FHA insured housing is: has the note been sold and is the project still under HUD regulations? Some of these properties are getting to the end of the regulated period, or as in our case, have gone through a note sale and are no longer under the HUD restrictions

Steven F. Schwoerer
Assessor, City of Oshkosh



RECENT CASE LAW UPDATE

Waste Treatment Facilities: Partial Exemption *Green Bay v. Green Bay Packaging* (Tax Appeals Commission)

Waste Treatment Facility Statute Provides Only Partial Exemption, Tax Appeals Commission Decides
By Robert Horowitz and Amie B. Trupke Stafford
Rosenbaum LLP

Waste treatment facilities on the premises of a manufacturing plant may be exempt under section 70.11(21), but not property used for other types of purposes or facilities, the Tax Appeals Commission held in a decision issued on December 21, 2007. *City of Green Bay v. Green Bay Packaging Inc.*, No. 06-M-146 SEQ CHAPTER \h \r 1

In granting only a partial exemption to a paper mill, the Commission limited the scope of its 2004 decision in the *The Newark Group v. Wisconsin Department of Revenue*, while reaffirming its central holding.

In *Newark*, the Commission held that the statute exempted a paper mill that bought industrial waste paper, converted it to pulp, and used the pulp to manufacture paperboard. The exemption, which covered the entire plant, was affirmed by a judge of the Dane County Circuit Court. The Department of Revenue saw the controversial decision in *Newark* as potentially creating a huge loss in revenue.

In response to *Newark* and the Department's concern, the legislature unanimously amended the statute, effective in 2007, to narrow the exemption. 2007 Wis. Act 19.

The new statute requires that the waste treatment facility be SEQ CHAPTER \h \r 1 used "exclusively and directly" to "remove, store, or cause a chemical change in industrial waste or air contaminants for the purpose of abating or eliminating pollution," except that other use up to five percent of total use is permitted. The new statute also limits the definition of "industrial waste" to waste with no monetary or market value, except for certain waste used to produce heat or steam for a manufacturing process.

In its new decision, the Commission noted that in *Newark*, neither party apparently argued that only part of the plant qualified for exemption. The Commission said that the legislative history of the 2007 amendment indicated that the scope of *Newark* was overbroad. The Commission found that a theory of partial exemption had been applied in the past and was consistent with the plain meaning and legislative intent of the statute.

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The AVOW Committee is Looking for YOU!



The WAAO Executive Board is considering changes to the format of the AVOW. They are looking at way to make the publication more interesting, more relevant, and a better resource for Wisconsin Assessors. A small committee has been formed to start the process and to bring ideas to the Board for consideration. The first change that the committee would like to see is the content of the publication. We are going to suggest the following types of regular content be added to the AVOW:

- 1) Featured Article
- 2) Opinion Page - (could include opinions or editorials)
- 3) Unique Property article (all classes)
- 4) Quarterly Featured Assessor page (article about one of our members)
- 5) Hard to Value Property article (or important current topic I.e. green homes)
- 6) In memoriam
- 7) Honors Page
- 8) Regional Association news

If you or someone you know is interested in writing any of these types of articles please see one of the people listed below.

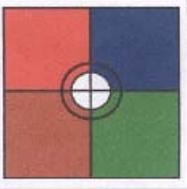
John Holtan (920) 749-1995
Associated Appraisal Consultants

Katrina Malson (920) 236-5070
City of Oshkosh

Heather Milde (608) 526-9394
Milde Appraisal Services

Steve Miner (414) 479-8972
City of Wauwatosa

Or better yet, join us at 9:30 on March 3 at the Country Spring Hotel. We will be meeting to discuss these and more changes.



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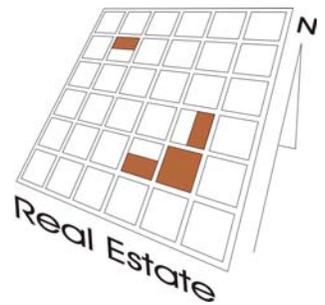
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MINUTES: EXEMPTION & LEGISLATIVE COMMITTEE MEETING

MEETING DATE: February 1, 2008 **MINUTE TAKER:** Mary Reavey

Members Present: Jim Murphy, Russ Schwandt, Jim Siebers, Shannon Krause, Peter Weissenfluh, Steve Miner, Steve Schwoerer, Dave Lutzke, and Mary Reavey

Members Absent: Kathee Isleb, Jenny Katzner-Wyssling, Craig Lake, Mike Kurth, Al Land, Mike Higgins, Mark Schlafer, and Rhett Tuff

FUTURE MEETING DATE: TBD **TIME:** **MINUTE TAKER:**

LOCATION: Wauwatosa City Hall

ASSIGNMENTS:

1. Info on low income housing to committee, WAAO Exec Board and WAAO members – Pete & Mary
2. Send electronic version of flow chart to committee members - Dave

AGENDA

1. Welcome
2. Update on exempt projects
3. Status of Court of Appeals – St Joes
4. Declaratory judgment request
5. Low-income housing proposal – AB 403
6. §74.37
7. Billboard
8. Senate Joint Resolution 80
9. Research and development exemption proposal – from Gov. Doyle's state of state speech
10. New exemption requests
11. Goals for 2008

ITEMS DISCUSSED:

1. Update on exempt projects: Many municipalities are pursuing a fresh look at exempt properties. Wauwatosa completed most of their project and found relatively few changes from exempt to taxable. Milwaukee, Oshkosh, Sheboygan are all in process of reviewing exemptions.
2. Property owned by St. Joseph's Hospital and used as doctors' offices is being tried in circuit court. This will be appealed further once that decision is made.
3. Wauwatosa and their 3 senior housing projects have jointly asked the court for a declaratory judgment regarding taxability. Motion is in the works, but not filed yet.
4. Low-income housing proposal aka AB403. This bill was already heard and passed by the senate and is still in process in the Assembly. There were a few changes made to the original version including adding the word "reasonable" before the list of allowable expenditures and changing the effective date of the bill so that it was not retroactive. The committees decided to take a no-position stance but communicate to legislators some of the issues regarding policy and implementation that should be considered by them before passing the bill. Pete and Mary will work on this and distribute to committee members for additional ideas and comments before

forwarding to the Executive Board for consideration.

5. Joint Resolution 80. This would create an exemption for up to \$60,000 for owner-occupied residential property for the computation of school taxes only. This is a policy issue that is recommended WAAO not take a position but rather testify about administration and implementation issues if it moves forward.
6. AB 662 relating to charge backs of personal property taxes. This bill would require municipalities to pay back revenues to the other taxing districts in cases of omitted property. In addition it reduces the personal property charge-backs under §74.42 to accounts that ceased business during the previous year or to personal property accounts that are no longer assessable the following year. The committee did not recommend a WAAO position.
7. Research and development exemption proposal. We currently do not have any proposed language to consider. Generally the concern will involve implementation. It could pose similar problems assessors found in implementing the computer exemption – just how far can it be stretched.
8. New exemption requests. Assessors present all use the DOR form and require it to be filed by March 1 – no exceptions.
9. Goals –
 - a. Build on the flow chart idea initiated by Dave L from Sheboygan. This chart would help assessors work their way through exemption determination decision. We would like to have a product available for distribution to all WAAO members and possibly for consideration into the WPAM.
 - b. Review biennial report for improvements.

WALGREENS vs MADISON UPDATE

Bob Horowitz has been granted permission to participate in oral arguments re Walgreens. Oral arguments are scheduled for Tuesday, February 26 at 1:30 p.m.

Walgreens

VS.



www.galtmile.com/images/brow/proptax3.gif

Welcome new & returning WAAO Members!!!

Doherty-Riley, Laura
Property Appraiser
City of Janesville
PO Box 5005
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MARCH MEETING PREVIEW

On Monday March 3rd, the Wisconsin Association of Assessing Officers (WAAO) will be putting on a class entitled "Board of Review: An Assessment Perspective" The class will be held at the Country Springs Hotel in Pewaukee.

The fee for the class will be \$35 for WAAO members. This \$35 includes a lunch served around 11:45 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 touch on Board of Review training, Board of Review procedures, and recent legislation that affects Board of Review. The intent of this class is not a simple overview of the Board of Review and its procedures. The class will look at each of the topics from the assessment perspective and try to use real world examples to illustrate key points and encourage questions and examples from the audience. The intended audience of the class is not clerks or BOR members. The intended audience of this class is assessors and assessment staff. Thus this class will not satisfy BOR training requirements for BOR members.

Some of the topics that the class will cover are: how BOR training (for BOR members) relates/affects the assessor, use of a script at the BOR, how to create a good record, what the assessor should and should not do at a BOR session, BOR case studies, overview of recent complaints to DOR about BOR, recent legislation that affects the BOR proceedings with the focus on the changes to 74.37, how and why to implement recent changes to 74.37, and a discussion as to whether everyone should implement the 74.37 changes.

The class will have three speakers. Reed Johnson from the Department of Revenue will handle the BOR training. John Macy an attorney from Waukesha will talk about BOR procedures and tackle the legal questions that come up during the session, and Pete Weissenfluh will talk about the 74.37 legislation. The idea of the class is to have a panel discussion. One speaker will take the lead for each topic but the hope is that the other two speakers will at any time be able to impart their knowledge and/or experience to the topic.

There will be a period of time for questions and answers but the hope is that the panel forum of the class and the manner in which the topics are presented will encourage questions, discussion, and audience participation during the presentation.

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

Registration material is included in this copy of the AVOW and is also located at WAAO's website (www.waao.org). We hope to see everyone at the session.

Please bring auction items for NCRAAO 2008 to the meeting. Auction items that were successful in past years include artwork, gift certificates, hand made items, sports memorabilia, non perishable unique food/ liquor items, etc. All items are appreciated

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

President	Kathy Romanak	Waterford	(262) 534-3003	romanak@tds.net
Pres. Elect	Rocco Vita	Pleasant Prairie	(262) 925-6714	rvita@plprairie.com
Vice President	Michael Muelver	Rhinelander	(715) 369-7650	mikemuelver@frontiernet.net
Secretary	Pam Hennessey	Madison	(608) 274-6842	pamhennessey@charter.net
Treasurer	Joan Spencer	Marshfield	(715) 384-3856	joan@ci.marshfield.wi.us
Past President	Jim Siebers	Stevens Point	(715) 346-1553	jsiebers@stevenspoint.com

2007

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

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

2008

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

February 20 **Assessor's Day At the Capitol** [Meet at Kavanaugh's Esquire Club](#)
 – 1025 W Sherman, Madison at 11:00 (buffet)

March 3, 2008 **Quarterly Membership Meeting** Country Springs Hotel Pewaukee

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

June 15-17, 2008 NCRAAO Conference Regency Suites & KI Ctr Green Bay WI

June 16, 2008 **Quarterly Membership Meeting** Regency Suites & KI Ctr Green Bay WI

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

September 7-10, 2008 IAAO Conference Grand Sierra Resort & Casino Reno, NV
 (formerly Reno Hilton)

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

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

October 5-8, 2008 WI Towns Assc Convention Radisson Paper Valley Hotel, Appleton, WI

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

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

MEMBERSHIP APPLICATION

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
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P.O. Box 727
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