



December 14, 2009

Ms. Linda Barth
Wisconsin Department of Revenue

RE: County Assessment Proposal

Dear Ms. Barth,

Thank you for coordinating the round table discussion and the opportunity to talk to Secretary Roger Ervin, Scott Schields, Jim Murphy and Carol Roesler on Friday, December 10. As we discussed, we are in agreement that the assessment system needs modernization to promote equity, uniformity, and transparency.

According to Secretary Ervin, from the prior town hall meetings, the taxpayers have brought forth two issues:

- The taxpayers indicated the current assessment system is not broken.
- The taxpayers would like to build a new assessment model.

According to the Wisconsin Property Assessment Manual, "1991 Wisconsin Act 39 changed Section 70.32 of the Wisconsin Statutes to require Wisconsin assessors to assess according to professionally acceptable appraisal practices. Specifically, Uniform Standards of Professional Practice (USPAP), Standard 6 sets the foundation of mass appraisal in development and reporting. As stated:

"In developing mass appraisal, an appraiser must be aware of, understand, and correctly employ those recognized methods and techniques necessary to produce and communicate credible mass appraisals."

Standards Rule 6-1 Comment: "Mass appraisal provides for a systematic approach and uniform application of appraisal methods and techniques to obtain estimates of value that allow for statistical review and analysis or results."

With the current fragmented assessment system, we believe the current assessment system is broken and needs modification because not every municipality has the ability to compute statistical review and analysis. Consolidation of municipalities is necessary to obtain the required sample size for statistical analysis. Furthermore, consolidation of municipalities will have cost, time, and scope benefits along with the ability to comply with USPAP Standard 6.



OFFICE OF CITY ASSESSOR



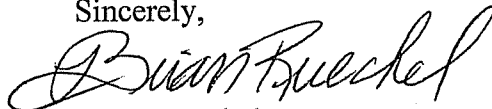
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As you requested, you would like us to expand on the three options we presented in our letter of December 1. Each county would need to conduct a feasibility study to determine the most effective option. The options we would like to be considered for the proposal include:

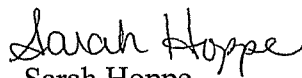
1. Adopt an assessment system similar to the county/municipal health department statutes. Please review Wisc. Stats. 251.11 (1) City-county health department and multiple county health department, how financed. Also, see Wisc. Stats 251.02 (3). The proposal should give municipalities a choice of whether to opt in or out of the county assessment proposal. Municipalities that have the skill sets and resources in a Computer Assisted Mass Appraisal System (CAMA) should be allowed to maintain their assessment practice.
2. Allow the largest city within a county accountable for the entire county assessment process. Enable the city to charge back fees to each government entity within the county.
3. Maintain the current system of cities that manage their own assessment office. Allow the county to maintain the remainder of the government entities. The county would then charge back the fees associated to each respective government entity.

The quality of assessment practice should have deliverables that produce credible results which in turn, will build trust. The county assessment proposal is a complex issue that has a projected five year completion schedule. Please consider creating a Steering Committee to provide oversight and guidance for the proposal. Thank you for your time and attention.

Sincerely,



Brian Ruechel
Finance Director



Sarah Hoppe
Assessor

Cc: Justin Nickels, Mayor
Ed Huck, Wisconsin Alliance of Cities Executive Director

Attachments