



Wisconsin Association of Assessing Officers

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**COMMITTED TO
FAIR AND
EQUITABLE
PROPERTY
VALUATION**

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July 15, 2011

Wisconsin Department of Revenue
Secretary of Revenue, Richard Chandler
2135 Rimrock Road, Mail Stop 624-A
Madison, Wisconsin 53708-8933

Dear Secretary Chandler,

Thank you for your letter dated May 10, 2011 stating the Uniform Standards of Professional Appraisal Practices (USPAP) compliance requirement date changed to 2013.

The Wisconsin Association of Assessing Officers (WAAO) Board of Directors discussed the larger USPAP issue at a recent meeting attended by Jean Adler, and has the following comments for your consideration.

On April 11, 2011, the WAAO Real Estate Standards Committee sent the Department a draft proposal suggesting language revisions for the Wisconsin Property Assessment Manual (WPAM). Our preference is to remove the USPAP compliance language entirely due to the very broad nature of the "USPAP Compliant" statement. If USPAP remains in the manual, an implementation year of 2014, the year after the electronic records requirement, would allow for easier compliance.

Currently, no language in the WPAM specifically defines what USPAP compliance looks like for Wisconsin Assessors. It is our strong belief that without a specific definition of USPAP compliance for Wisconsin Assessors, scarce resources will be spent defending USPAP compliance rather than setting and defending property values.

We agree Standard 6 of the USPAP standards is relevant to mass appraisal and the current USPAP draft template adheres to Standard 6. We believe the manual must state the Wisconsin assessor will complete the Wisconsin USPAP Template to demonstrate USPAP compliance, rather than the far more general USPAP language currently in place.

WAAO is looking forward to continuing our working with the DOR to improve assessment practices in Wisconsin. Thank you again for meeting with the WAAO officers and taking the time to consider the comments of the WAAO Executive Board on USPAP and the current requirements in the WPAM.

Respectfully,

WAAO Executive Board