



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF ASSESSMENT PRACTICES • MADISON, WI

ADDRESS MAIL TO:

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August 18, 2011

Dear Municipal Official,

The Wisconsin Department of Revenue (DOR) has been meeting with stakeholders across the state to discuss improvements to create a more efficient and fair property assessment process in our state. Two themes emerged from these discussions: (1) the need to create uniformity among assessor practices statewide, and (2) the desirability of using technology to make the assessment process more efficient.

To achieve these goals, DOR will be working with local governments and assessors during the next several years to implement two improvements by 2013:

- Assessors will follow the Uniform Standards of Professional Appraisal Practice (USPAP)
- A municipality's assessment data must be stored and maintained electronically

These changes will ensure consistent assessment practices statewide and benefit assessors, municipal officials, DOR and property owners.

USPAP Standards

Implementing the Uniform Standards of Professional Appraisal Practice (USPAP) standards will establish a reporting process through which your municipal assessor will document and explain the work completed for a particular assessment year.

DOR is providing a USPAP report template for assessors to use. It outlines the analyses, opinions, and conclusions he/she reached during the assessment process. All assessors statewide will have the same tool in the same format. The assessor will use this report to explain the process and assessments at the local Board of Review. In addition, municipal officials and DOR will better understand the assessor's methodology.

The report will improve the transparency, consistency and fairness of the local assessment process for property owners and local governments. A USPAP report template, along with a guide and common questions, are available on the DOR website at www.revenue.wi.gov/slf/assessor/messages/index.html.

Electronic Assessment Data Requirements

Many municipalities and DOR are using technology to improve assessment practices and save resources. Technology allows for better record availability, more efficient data management, and accurate property valuation. To achieve these objectives, municipalities will be required to store assessment data in an electronic format beginning with the 2013 assessment year.

Please note that these provisions do not affect any current statutory requirements. Information that is currently confidential will remain confidential, and assessment records will remain subject to open record laws. Enclosed is a copy of common questions about electronic assessment data.

Municipal Official
August 18, 2011
Page Two

Overview

If your assessor already follows USPAP standards and maintains files electronically, there will be little or no effect upon your municipality. Otherwise, a mechanism to employ these changes is your contract with the assessor, or position description if employed by the municipality.

While some municipalities may be ready to implement these changes as early as next year, these changes will not be required until 2013 so that we may continue to provide training and information to assessors and municipalities in the months ahead.

We encourage you to review our website and the enclosure for more information on these subjects. Please also share this information with members of your governing bodies. If you have any additional questions, please contact the Bureau of Assessment Practices at bapdor@revenue.wi.gov or call (608) 266-7750.

We look forward to working with you and appreciate the opportunity to assist you.

Sincerely,

A handwritten signature in cursive script that reads "Jean Adler".

Jean Adler, Deputy Administrator
Division of State and Local Finance
Wisconsin Department of Revenue

Enclosure