



Wisconsin Association of Assessing Officers

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EQUITABLE
PROPERTY
VALUATION**

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August 31, 2011

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

Dear Secretary Chandler,

An e-mail from the Department of Revenue sent out on August 22, 2011 to various County and Municipal officials contained a copy of a letter dated August 18, 2011 from Jean Adler to Municipal Officials and a Q&A document on Electronic Assessment Data from the Bureau of Assessment Practices. WAAO would like to thank you for noticing assessors and others on the letter and the Q&A document.

A frequently asked question regarding the USPAP requirement in the manual is, "Who will be held accountable if any these requirements are not met?" Question 17 of the Q&A places the burden fully on the assessor. The reality is individuals who control the budgets and draft the assessment contracts on behalf of the municipalities, are often either unwilling or unable to fund adequately the assessment process needed to meet new requirements. In these cases, it is unreasonable to hold the assessor solely accountable. All parties involved need to be accountable in order to ensure compliance to the new requirements.

If the most common reason for not being able to meet the new requirements is budgetary in nature, WAAO would like to suggest costs for assessment practices be outside of levy limits. This suggestion was in the County Assessment Proposal from the Department of Revenue, and is a position WAAO supports.

What USPAP compliance indicates for assessors is still a concern of our organization. Department of Revenue representatives stated Standard 3, appraisal review, does not apply, but Standards 1 and 2, appraisal development and report, may for specialty properties. We again suggest the removal of the word compliant from the manual and specific language in the manual describing what is required of Wisconsin assessors to be USPAP compliant.

Thank you for taking the time to consider the comments from the WAAO Executive Board on ways of improving assessment practices in Wisconsin.

Respectfully,

WAAO Executive Board