COMMENTS

Communications Committee:
Grace Dunn | AVOW Editor
262-309-8586 ∙ grace.dunn@drake.edu

Steve Miner | Web Master
414-286-3101 ∙ sminer@milwaukee.gov

Executive Editorial Advisory Board
Ryan Raatz -President
Scott Winter -President Elect
Alan Land -Vice President

OFFICERS (2016-2017)
President:
Ryan Raatz 920-866-4250
President Elect:
Scott Winter (414) 286-3137
Vice President:
Allan Land (262) 796-6648
Treasurer:
Joan Spencer 715-305-0103
Secretary:
Shannon Krause 414-479-8901
Past President:
Mark Hanson 608-266-4545

BOARD OF DIRECTORS
2016-2018
Michelle E Laube 605-755-3049
Russ Schwandt 920-448-3066
Patrick Burns 608-789-7547
2017-2019
Jef Muelver 715-275-4001
Peter Bronek 414-268-3125
Micheal Higgins 262-653-2805
2018-2020
Jason Williams 414-302-8235
Vanessa Hellend 715-839-4926
Vacant

IAAO REPRESENTATIVES
Steve Miner 414-286-3101
Mark Schlafer 608-789-7525

NCRAAO REPRESENTATIVES
Robert Lorier 262-786-6649
Michelle Laube 608-755-3049
Steve Miner 414-286-3101

SUBMISSION POLICY

Submission deadline is 3 weeks before the upcoming issue is put out. Email submissions to the AVOW editor listed on this page.

We welcome and encourage unsolicited articles, photos, and letters from individuals for possible publication. Articles should be sent electronically as a Word document. Please submit photos or images in JPEG or PNG format. Articles and imagery cannot be reprinted from another publication without express written permission. Articles must be received by the submission deadline of the upcoming issue. Following these guidelines will greatly improve the likelihood of your article being published. Your comments, ideas, and suggestions are also welcome. We reserve the right to edit or reject all articles, imagery, and letters. All content is subject to the approval of the Executive Editorial Advisory Board as it relates to the policies and mission of the Wisconsin Association of Assessing Officers (WAAO).
FROM THE PRESIDENT’S DESK

Looking back at my previous message in the Winter 2017 AVOW I had closed with:

“Our profession is constantly evolving and changing.” Based on the events which have taken place just within this calendar year, there is a lot of truth to that statement.

January 3rd: The Wisconsin Department of Revenue (DOR) Manufacturing & Utility Bureau reviews statutes and determines “tower companies” do not fit the Wisconsin Statute’s definition of a “telephone company.” Therefore, starting January 1, 2018, local assessors will value towers and equipment of “tower companies.”

February 1st: Clarification was handed down from DOR regarding Act 68: Request to View Property Notification. Without going into great length, it is recommended assessors send written notice through regular mail at least 14 days prior to performing an interior inspection. No advance notice need be given if performing an exterior inspection only. However, while talking with the property owner during an exterior inspection discovers work had been completed on the interior, the assessor must give written notice to the owner and come back 14 days later.

February 9th: Dark Store legislation would have been unanimously approved by the Senate Committee on Revenue, Financial Institutions and Rural Affairs, if Senator Fitzgerald and Speaker Vos would have allowed it to a vote.

March 5th: With the first year of phasing out personal property; schedules C and D1 no longer need be reported. The question arose, “What is machinery versus what is equipment?”

Yes, 2018 is starting out to be a very busy year.

I would like to thank all the committee chairs and members for their hard work and dedication. The effort put forth by these individuals to be proactive, speaking on behalf of all assessors in Wisconsin, obtaining and sharing the information gained, and publishing that information in the AVOW, as well as posting it on the WAAO website for the benefit of all must be applauded.

Have a happy and healthy New Year.

Ryan
## IN THIS ISSUE

| President’s Message           | 3 | Membership Application | 31 |
| New Members                   | 4 | Sudoku                  | 33 |
| Calendar                      | 6 |
| Assessor Certification        | 7 |
| Exam                          | 9 |
| Meeting Minutes               | 13 |
| Award Nominations             | 17 |
| Advisory Committee Minutes    | 19 |
| IAAO Designations             | 20 |
| Walk Score                    | 24 |
| Boards of Review              | 28 |
| Article                       | 30 |
| WAAO Committees               | 31 |
| June Quarterly Meeting        | 33 |

## WELCOME NEW WAAO MEMBERS

### REIFSTECK, EVAN
**Technical Support Manager**
DEVNET inc  
1709 Afton Road  
Sycamore IL 60178  
**Phone:** 815-899-6850  
Fax: 815-899-0020  
reifsteck@devnetinc.com

### REISKE, SCOTT P
**Assessor**
City of Milwaukee  
2614 S Superior St  
Milwaukee, WI 53207  
**Phone:** 414-588-9545  
Fax: sreiske@hotmail.com

### WARZYNSKI, KEVIN R
W7790 Dyke Dr  
Westfield WI 53964  
**Phone:** 608-296-1975  
Fax: kevinwarz@gmail.com
<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Organization</th>
<th>Address</th>
<th>Phone</th>
<th>Fax</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>BAIJI, AMY</td>
<td>Data Entry</td>
<td>Acurate Appraisal LLC</td>
<td>PO Box 415 Menasha, WI 54952</td>
<td>800-779-3927</td>
<td>920-749-8099</td>
<td><a href="mailto:amyb@accurateassessor.com">amyb@accurateassessor.com</a></td>
</tr>
<tr>
<td>BATES, LAURA</td>
<td>Assessor I</td>
<td>Acurate Appraisal LLC</td>
<td>1428 Midway Rd Menasha, WI 54952</td>
<td>920-749-8098</td>
<td>920-749-8099</td>
<td><a href="mailto:laurab@accurateassessor.com">laurab@accurateassessor.com</a></td>
</tr>
<tr>
<td>CRANE, BEN</td>
<td>Assessor I</td>
<td>Acurate Appraisal LLC</td>
<td>PO Box 415 Menasha, WI 54952</td>
<td>920-749-8098</td>
<td>920-749-8099</td>
<td><a href="mailto:benc@accurateassessor.com">benc@accurateassessor.com</a></td>
</tr>
<tr>
<td>CRARY, DEBRA D</td>
<td>Property Lister II</td>
<td>City of Madison</td>
<td>210 M L King Jr Blvd Rm 101 Madison, WI 53703</td>
<td>608-266-4580</td>
<td>608-266-4257</td>
<td><a href="mailto:dcrary@cityofmadison.com">dcrary@cityofmadison.com</a></td>
</tr>
<tr>
<td>DEGROOT, JEFF</td>
<td>Assessor I</td>
<td>Acurate Appraisal LLC</td>
<td>1428 Midway Rd Menasha, WI 54952</td>
<td>800-779-3927</td>
<td>920-749-8099</td>
<td><a href="mailto:jeffd@accurateassessor.com">jeffd@accurateassessor.com</a></td>
</tr>
<tr>
<td>EWING, JAMES R</td>
<td>Senior Appraiser</td>
<td>City of Milwaukee</td>
<td>200 E Wells St Rm 507 Milwaukee, WI 53202</td>
<td>414-286-3152</td>
<td>414-286-8447</td>
<td><a href="mailto:jewing@milwaukee.gov">jewing@milwaukee.gov</a></td>
</tr>
<tr>
<td>GARCIA, NICHOLAS</td>
<td>City of Brookfield</td>
<td>2000 N Calhoun Rd Brookfield, WI 53005-5095</td>
<td>262-796-6649</td>
<td>262-796-6671</td>
<td><a href="mailto:garcia@ci.brookfield.wi.us">garcia@ci.brookfield.wi.us</a></td>
<td></td>
</tr>
<tr>
<td>HERNANDEZ, DAVID</td>
<td>Senior Appraiser</td>
<td>City of Milwaukee</td>
<td>2585 S 51st ST Milwaukee, WI 53219</td>
<td>414-412-2304</td>
<td>414-286-8447</td>
<td><a href="mailto:david.hernandez@milwaukee.gov">david.hernandez@milwaukee.gov</a></td>
</tr>
<tr>
<td>LOPEZ, ANJANETTE</td>
<td>City of Milwaukee</td>
<td>7818 W Imperial Drive Franklin, WI 53132</td>
<td>414-881-0739</td>
<td>414-881-0739</td>
<td><a href="mailto:amlopez4@att.net">amlopez4@att.net</a></td>
<td></td>
</tr>
<tr>
<td>MARCKS, NICK</td>
<td>CFO</td>
<td>Bowmar Appraisal Inc</td>
<td>3005 S Brewster St Appleton, WI 54914</td>
<td>920-733-5369</td>
<td>920-733-5762</td>
<td><a href="mailto:bowmar@sbcglobal.net">bowmar@sbcglobal.net</a></td>
</tr>
<tr>
<td>MUSKEVITSCH, THERESA</td>
<td>Receptionist / Assessor I</td>
<td>Acurate Appraisal LLC</td>
<td>1823 S Mayfair Dr Appleton, WI 54914</td>
<td>920-475-3367</td>
<td>920-749-8099</td>
<td><a href="mailto:talgozine@yahoo.com">talgozine@yahoo.com</a></td>
</tr>
<tr>
<td>PLACEK, JAMES F</td>
<td>Assessor II</td>
<td>City of Green Bay</td>
<td>100 N Jefferson St Room 102 Green Bay, WI 54301</td>
<td>902-448-3066</td>
<td>902-448-3140</td>
<td><a href="mailto:jimpl@greenbaywi.gov">jimpl@greenbaywi.gov</a></td>
</tr>
</tbody>
</table>
2017-18 Calendar

**2017**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Location and Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 16</td>
<td>Executive Board Meeting</td>
<td>10:30 AM Wilderness Territory, Wis Dells, Tundra Room A</td>
</tr>
<tr>
<td>October 16</td>
<td></td>
<td>Oct. 19 - December AVOW Deadline</td>
</tr>
<tr>
<td>October 8-10</td>
<td>WI Towns Association Convention</td>
<td>Holiday Inn, Stevens Point, WI</td>
</tr>
<tr>
<td>December 4</td>
<td>Quarterly Membership Meeting</td>
<td>Comfort Inn &amp; Suites Madison North, Deforest, WI</td>
</tr>
</tbody>
</table>

**2018**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Location and Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 8</td>
<td>Executive Board Meeting</td>
<td>10:00 AM Wilderness Territory, Wis Dells, Tundra Room A</td>
</tr>
<tr>
<td>March 5-6</td>
<td>Quarterly Membership Meeting</td>
<td>Radisson Hotel Menomonee Falls</td>
</tr>
<tr>
<td>NA</td>
<td>Legislative Day 2017</td>
<td>N/A</td>
</tr>
<tr>
<td>April 9</td>
<td>Executive Board Meeting</td>
<td>10:00 AM Wilderness Territory, Wis Dells, Tundra Room A</td>
</tr>
<tr>
<td>June 22</td>
<td>Quarterly Membership Meeting</td>
<td>Comfort Inn and Suites, Deforest</td>
</tr>
<tr>
<td>July 16</td>
<td>Executive Board Meeting</td>
<td>10:00 AM Wilderness Territory, Wis Dells, Tundra Room A</td>
</tr>
<tr>
<td>September 11-14</td>
<td>Municipal Assessors Institute WAAO Business Meeting</td>
<td>Tundra Lodge, Green Bay</td>
</tr>
<tr>
<td>September 23-26</td>
<td>IAAO Conference</td>
<td>Minneapolis, Minnesota</td>
</tr>
<tr>
<td>Sept 30 – October 4</td>
<td>NCRAAO Conference</td>
<td>Hilton Branson Conv Center, Branson, MO</td>
</tr>
<tr>
<td>October 22</td>
<td>Executive Board Meeting</td>
<td>10:00 AM Wilderness Territory, Wis Dells, Tundra Room A</td>
</tr>
<tr>
<td>October 14-916</td>
<td>WI Towns Association Convention</td>
<td>Stevens Point</td>
</tr>
<tr>
<td>December 3</td>
<td>Quarterly Membership Meeting</td>
<td>La Sure’s Banquet Hall, Oshkosh</td>
</tr>
</tbody>
</table>
Assessor Certification Exam Schedule

Exam Information
We are transitioning to a new administrative system for the exams. This will allow for on-demand electronic testing, with immediate results at exam sites throughout the state. We anticipate the exams will be available by November. Once a date is available, we will send an announcement to our assessor email list. Sign up here: Assessor Email List.

Exam Details
- **Exam fee** – a $20.00 nonrefundable, non-transferable exam fee is required
- **Passing score is 70 percent** – you must receive a 70 percent to pass an exam
- **Calculators**
  - Allowed – you may use paperless, noiseless, battery-operated or solar calculators
  - Not allowed – cell phones, programmable calculators or those with alphabet keypads
- **Tax delinquencies**
  - Applicants are screened for Wisconsin tax delinquencies
  - Delinquent accounts must be resolved before an assessor certification can be issued

Questions? For more information contact bapdor@revenue.wi.gov or (608) 266-7750.

Revised 8/17
December 5, 2017

To: Statutory Assessors and Public Assessors

The Wisconsin Department of Revenue (DOR) would like to announce the new electronic Assessor Certification Exam process through Pearson VUE.

Exam Applicant Process
2. Select “View exams” on the menu to the right of the page, choose exam level:
   o WI DOR Assessment Technician
   o WI DOR Property Appraiser
   o WI DOR Assessor 1
   o WI DOR Assessor 2
   o WI DOR Assessor 3
3. Complete exam registration and submit payment online
4. Confirmation email is sent to you with exam information and a link to DOR verification form
5. Complete DOR verification form and email to DOR

* When you pass the exam, your certification is not complete until you submit Form PC-722 to DOR and your tax compliance status is verified

New Process Benefits
· Schedule at your convenience
· Electronic registration and payment
· Sites are available around the state
· Electronic exam - software allows review of questions identified by you during the exam before finalizing
· Immediate results at the site
· No materials required, calculators are part of the electronic exam application
· Established vendor, provides exams for Wisconsin Department of Safety and Professional Services

Additional Information
· Reminder: the new levels of assessor certification required by municipality will be in the 2018 Property Assessment Manual and are effective for the 2019 assessment
· To view additional exam and certification information, visit our website
· Contact us for study materials

If you have questions, contact us at bapdor@wisconsin.gov.
General WAAO Quarterly Meeting Minutes
March 5, 2018
Radisson Hotel Menomonee Falls, WI

President-elect Scott Winter called the meeting to order at 10:00am.

Approve Prior Minutes
Motion to approve December 5, 2017 quarterly meeting minutes made by Jef Muelver; 2nd by Allan Land, motion carried.

SECRETARY/TREASURER REPORT

Secretary
Shannon Krause not here, Pamela W. taking minutes for this meeting. Shannon Krause is resigning as WAAO secretary and her replacement is being sought.

Treasurer
Current member count is 333.

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>Beginning Balance 2017</th>
<th>Deposits</th>
<th>Disbursed</th>
<th>Difference</th>
<th>Report Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Accounts</td>
<td>$20,759.99</td>
<td>$22,763.47</td>
<td>$22,989.77</td>
<td>-$226.30</td>
<td>$20,533.58</td>
<td></td>
</tr>
<tr>
<td>Education Fund Allocation</td>
<td>$11,718.48</td>
<td>$1.47</td>
<td>$0.00</td>
<td>$1.47</td>
<td>$11,719.95</td>
<td></td>
</tr>
<tr>
<td>All Funds</td>
<td>$32,478.36</td>
<td>$22,764.94</td>
<td>$22,989.77</td>
<td>-$224.83</td>
<td>$31,837.80</td>
<td></td>
</tr>
</tbody>
</table>

Correspondence & Other Communications
None

Activities/Announcements on Behalf of the Association
None

President’s Report – Ryan Raatz

COMMITTEE REPORTS

Auditing Committee
No Report
Awards/Resolutions Committee
Let Allan Land know if you know of someone deserving of a WAAO award.

Dept. of Revenue Liaison (SLF)
No reports

Nominating
No Reports

IAAO Representative Report
IAAO’s Industry Compensation Survey found that 40% of employed respondents plan to retire within nine years & 23% within five years. There’s been tremendous growth in Membership and Professional Designees for 2017 with over 1,025 new members & over 100 new Professional Designees. You can now earn an IAAO Professional Designation without a bachelor’s degree. You can earn credit for experience, certain college courses, or a credential from another organization. 2018 GIS/CAMA Technologies conference will be held in Houston Texas on March 19-22. The 84th Annual International Conference on Assessment Administration will be Sept. 23-26 in Minneapolis. New volunteer opportunities will soon be available to IAAO members to serve on committees and new task forces in 2018. You can join IAAO at the lowest rate right now if you belong to a Chapter/Affiliate. The next IAAO Course 101 is online and will be offered March 26-May 9th. The course is limited to 30 students. IAAO is now accepting applications for the Mass Appraisal Specialist. Check the IAAO website for upcoming webinars.

Ad Hoc IAAO Endorsement Committee
No report

Ad Hoc Certifications
No report

Ad Hoc eRETR & PAD
Rewrite for transfer returns in PAD in June 2019. Talk to Jef Muelver or Bob Lorier with suggestions.

Ad Hoc SEWAA
No reports
NCRAAO Representative
The annual conference will be held in September instead of June.

President Elect’s Report – Scott Winter

COMMITTEE REPORTS

Education & Training
Amy Mercer reported that a DOR law update course is coming for 2018. It will count as 3 hours of law and management hours.

Property Tax Exemptions
No report

Legislative Committee
Rocco Vita presented the following:
  • Issues with personal property and clarifying what is machinery
  • Updates on the Senator Craig bill for 2018
  • Senate Bill 405
  • Assembly Bill 495 was shot down at Assembly
  • Dark Store/Walgreen's Reversal Updates

  Lobbyist – No Report

Membership Services
Sarah Tyrrell and Mary Jo Dunn reported that the June Quarterly meeting will be in DeForest on June 22nd. December meeting will be at LaSure's on December 3rd.

Designations
Scott Winter reported that the Candidate's Club meets in the Assessor's Office conference room in Milwaukee City Hall every other Wednesday at 4:30pm to work toward any IAAO designation. Contact Scott, Sarah, or Steve if interested.

Public Relations
Scott Winter will propose to the executive board to tie Public Relations to legislative efforts to enhance credibility when communicating with taxpayers.
Rural Concerns
Troy Zacharias reported that the committee met in December, the next meeting is March 27th at Village of Maine Hall in Marathon County.

Vice President's Report – Allan Land
Helland

COMMITTEE REPORTS

Communications
Steve Miner shared WAAO website updates

Real Estate Standards
Allan Land is requesting DOR's interpretation of sharing I & E information across jurisdictions.

Personal Property Standards
Q & A with DOR representatives to provide clarification personal property standards in regards to machinery vs equipment.

OLD BUSINESS
None

NEW BUSINESS
Jeff Muelver discussed the ‘Certified Person List’

A motion to adjourn the meeting was made by Alan Land. The meeting was adjourned at 11:15am.

Respectfully Submitted,
Pamela Williams, Proxy
Shannon Krause, Secretary
WAAO AWARD NOMINATIONS

WAAO's awards program is similar to the IAAO program. It is designed:
- to encourage professionalism.
- to recognize outstanding achievements by individuals and institutions in the property taxation and assessment administration fields.
- to promote participation in WAAO activities and programs.
- to focus public attention on WAAO activities and individual member achievements.

Each year the WAAO Awards Committee reviews nominees for the following awards:
- Most Valuable Member
- Wisconsin Award
- Distinguished Assessment Jurisdiction
- Distinguished Research and/or Development and/or Service
- Public Information Program Award
- Publication Award
- Distinguished Life Member Award

The most valuable member from the previous year automatically Chairs the Committee, serving with the two prior most valuable recipients, two WAAO members at large, the Association Treasurer, and any other past recipients willing to serve. If the award is not presented, the Committee votes on a Chair from the members serving, and submits the name to the WAAO President for approval.

WAAO awards are presented annually after the Wednesday evening banquet at the League of Municipalities Assessor’s Institute.

Questions concerning the awards can be directed to the attention of the Awards Committee Chairperson, or other Committee members. Nomination forms can be obtained from, and should be submitted to any of the Awards Committee members. Unless otherwise noted, any individual or institution is eligible for an award regardless of WAAO membership status.

FAIR AND EQUITABLE TRADE AWARD

This is a plaque that is presented by WAAO “for exceptional service to the citizens of Wisconsin, by conscientious efforts to promote fairness and equity in the assessment and taxation process, as legislated by Wisconsin Statutes.” Sponsoring or co-sponsoring proposed legislation that promotes fairness and equity would be an example. Nominations for the awards are submitted to, and approved by the Executive Board. The Public Relations Committee arranges for the presentations.

RETIREMENT RECOGNITION CERTIFICATE

This certificate is presented to “Regular” WAAO members upon retirement if they have been a “Regular” member in good standing for a minimum of 10 years. Notice of the retirement should be given to the Association Treasurer, who will forward the information to the WAAO President and Awards Chair.

The certificates will be presented by the WAAO President, or the Awards Committee Chair, at the League of Municipalities Assessor’s Institute.
MOST VALUABLE MEMBER

This is an award presented to a WAAO member who has made significant contributions to the Association during the past year through participation in its activities, and has made an outstanding contribution to the realization of WAAO’s goals. Recipients may receive this award only once in every 10 year period.

Eligibility and criteria include any or a combination of the following:

• Continued WAAO membership for at least 10 years.
• Significant contributions to the WAAO organization.
• Served as an elected position, committee chair, education program instructor, or speaker at WAAO conferences, seminars, etc.
• Served as a WAAO representative.
• Actively promoted WAAO as evidenced by new member recruitment.
• Record of publication in professional literature.
• Activity in other assessor/appraisal organizations.
• Served in other public service organizations, national, regional, state or local government study commissions, committees, etc.

WISCONSIN AWARD

The Wisconsin Award is presented to a WAAO member who has made significant contributions to the Association over a period of several years through participation in its activities, and has made an outstanding contribution to the realization of WAAO’s goals. Recipients may receive this award only once. It is a prestigious award and might be compared to being elected to the Hall of Fame – a one-time honor.

DISTINGUISHED ASSESSMENT

This award is conferred on a state, county, regional, or local assessment agency that has instituted or improved a technical, procedural, or administrative program. The new program must be generally recognized as a component of a model assessment system, and a contributing factor to equity in property taxation. The program must have been implemented in the two years prior to nomination. Programs competing on the open market at the time of the award do not qualify.

This award may also be conferred in special appreciation for valuable and exemplary service rendered, by promoting sound legislative initiatives that support the public good in areas of property assessment, which contribute to the professionalism

DISTINGUISHED RESEARCH AND/OR DEVELOPMENT AND/OR SERVICE

This award is conferred on an organization, education agency, private sector firm, public agency, or individual for original research in property assessment and taxation, and/or for mass appraisal techniques and methods, but not as competition in the open market. This award may be given for exceptional service to promote professionalism or equitable assessment practices. The following are examples of eligible activities:

• A record of publication or programs that further the understanding of property taxation or represent the dissemination of information on new mass appraisal/valuation techniques.
• Sponsorship of continuing educational programs of interest to assessors/appraisers.
• Development of new assessment/appraisal computer applications or processes.
• Development of theories or practical applications which are potentially useful for all assessing jurisdictions.
• Exceptional efforts promoting professionalism or fairness and equity in the assessment process.

PUBLICATION AWARD

This award is given to a WAAO member (or members) that author and publish an article, or essay on property tax administration, or a topic related to the assessment field. The article must have been published in a recognized state, regional, or national publication, such as the AVOW, professional organization newsletters, Assessment Digest, Property Tax Journal, etc. within two years prior to nomination.

Eligibility and criteria include any or a combination of the following:

• Publication of original article, essay, or other written work concerning assessment valuation methods and procedures, property tax administration, etc.
• Publication of materials in a professional recognized journal, periodical, newsletter, or bulletin within the past two years.
PUBLIC INFORMATION PROGRAM AWARD

This award is given to an assessment jurisdiction that developed and implemented an effective taxpayer information system. It is open to all assessment jurisdictions or government agencies that have implemented a program in the two years prior to nomination.

Eligibility and criteria include any or a combination of the following:
• Publication of a taxpayer brochure describing assessment functions in a clear non-technical way.
• Providing comprehensive assessment and tax notices informing taxpayers of their appeal rights.
• Providing taxpayer forums or a regular communication program for local civic or taxpayer groups.
• Providing opportunities for informal meetings with assessment personnel to discuss individual assessments.
• Providing a regular taxpayer program/policy of news releases, press conferences, etc. and generally good communications through the local media.

DISTINGUISHED LIFE MEMBER

CONFERRED UPON RETIREMENT

This award is approved by the WAAO Executive Board and is presented to individuals who have made substantial contributions to WAAO and/or the assessment profession upon retirement. The Awards Committee reviews and approves candidates, and presents the Committee recommendations to the Executive Board at or before the July meeting.

Eligibility and criteria include any or a combination of the following:
• WAAO membership for at least 10 years, or IAAO membership for at least 20 years.
• Regular WAAO membership in good standing for at least 10 years at retirement.
• Served on the Executive Board for at least one 3-year term.
• Served as Secretary, Treasurer, or President for one term.
• Served on one or more standing committees for at least 2 full terms.
• Served as instructor for WAAO sanctioned courses or seminars.
• Served on DOR Education and Training Committee for at least 2 terms.
• Lengthy service as a WAAO Representative, and/or service on various standing committees, (Legislative, Exemption, Personal Property, Real Estate Standards, Education, etc.) or service to the League as Trustee through Past Chair.

IAAO DESIGNATIONS

A $100 check will be mailed by the Association Treasurer to each WAAO member that successfully completes an IAAO designation upon receipt of a copy of the designation.

WAAO GRANTS

The WAAO Executive Board may, or may not elect to fund grants annually to WAAO members through the Education account:
1. A grant or grants to attend a WAAO sponsored course or co-sponsored IAAO course.
2. Two grants for up to 50% of the course cost of a WAAO sponsored course or co-sponsored IAAO course for the hosting staff. The Awards Committee chair is notified of the names applying for the grants by the Course Coordinator or grant applicant, and the Association Treasurer allocates ½ of the course registration fee from the Education Fund upon Committee approval and verifying WAAO membership.
3. A registration fee (or fees) to attend the NCRAAO Conference.
4. A grant or grants to attend a course approved by the Wisconsin Department of Revenue for credit in property assessment.
5. A $100 grant/s for non-members may be approved with $25 allocated to paying the Student Membership dues fee for courses listed in #1 and #4.

Written requests for grants under 1-3-4 & 5 should be submitted to the Awards Committee Chair along with a statement of which grant is being requested and why. Requests must include name, address, and phone number of the applicant, the name of the course, where and when it is being held, information to support the request, and possible references.

For information see the WAAO website.
## 2018 WAAO AWARDS NOMINATION FORM

| Name: _________________________________ | Most Valuable Member |
| Address: __________________________________ | Distinguished Assessment Jurisdiction |
| Phone: ________________________________ | Distinguished Research & Development |
| Email: ________________________________ | Public Information Program Award |

### Reason For Making This Nomination:

### Person Submitting Nomination:
| Name: _________________________________ | Submit by July 1st to: |
| Address: __________________________________ | Allan Land land@ci.brookfield.wi.us |
| Phone Number: ___________________________ | Awards Committee Chair |
| Email: ________________________________ | |

### Attach Supporting Documentation:

| Shannon Krause  | skrause@wauwatosa.net |
| Ryan Raatz  | ryanrassessing@bayland.net |
| Russ Schwandt  | russc@ci.gree-bay.wi.us |
| Mike Higgins  | mike.higgs22@gmail.com |
| Steve Miner  | sminer@milwaukee.gov |
| Rocco Vita  | rvita@plprairiewi.com |
| Michael Higgins  | amikeh@kenosha.org |
| Joan E Spencer  | spencer506@frontier.com |

March 2018 AVOW Article Describes Eligibility Criteria:
Assessor Advisory Committee  
January 18, 2018 – 9:30 a.m.  
Events Room, 2135 Rimrock Rd, Madison

In Attendance: Shannon Krause, Jon Palm, Mark Brown, Mark Paulat, Jef Muelver, Julie Raes, Michele Drea, Scott Shields, Jeff Lyon and Ryan Raatz, Zach McClelland, Mary Gawryleski, Mike Koles, Rocco Vita & Jolene Plautz.

Agenda Items discussed:

Property Records – Michele Drea  
Discussion on when property records should be turned over; end of contract or December 1st of the same year. Michele Drea to draft language for committee to review and also needs to include the turnover of records when annexations occur.

Act 68  
Discussion on the policies and procedures impacted by Act 68. Investigation of the legislative intent of Act 68 and the current DOR interpretation. Clarification of what the 'notice' requirement is to view interior of a property, DOR legal counsel to draft best practices when requesting interior view of properties.

Information collected by DOR – PR-130  
How is DOR utilizing the information collected on the Open Book Tracking forms? When formal complaint(s) are filed regarding assessments DOR will review the PR-130 submissions that are now mandatory to accompany the activity during Open Book.

eRETR / PAD - DOR  
Update / rewrite of these processes are scheduled to begin in 2019. Discussion of the changes to be shared with the committee once the project begins.

Information collected by DOR  
Discussion on the issue if the income and expense data collected by DOR’s modeler can be shared. Collection of I&E data is not going to be within the modeler’s scope of work, according to DOR.

eRETR / PAD  
- Rewrite / update to new system to begin mid-January 2019  
- Notification criteria to assessors on corrected / amended submissions; where-who should they be sent to. Clarification of process needs to be set.  
- Discussion of process of notification of “PAD needed” on sales downloads; DOR to send instructions of a workaround to facilitate process.  
- End of December release for file name references from DOR for all PAD submissions. Including the file name of the PD information submitted to DOR is not possible with the current version of the system. This will be on the list if improvements for the rewrite.
**Bitcoin sales of real estate and their validity**

Bitcoin sales are not typical financing transactions. If the bitcoin becomes more of an issue at a later date further discussion will be revisited.

**Volume 2**

Vendors to get raw data for an annual $1,500 fee per year. PDF use in inputting data violate copyright laws. Local modifiers to be released in October by CoreLogic. Difficulty in getting a response from Randy Cook of CoreLogic when contacted by assessors and vendors, committee asking DOR to act on their behalf to encourage the company to respond to assessors and their vendors.

**Personal Property Exemption**

Value reported in 2017 is frozen; values will not be indexed and used as the basis for payment to municipalities for the loss of reporting of Schedule C in 2018. DOR was asked for a better definition of ‘machinery, tools and patterns’ and direction on how to handle shifts of value out of Schedule D to Schedule C, now that Sch. C is exempt.

**Metropolitan Associates v. City of Milwaukee, 2018 WI 4: Footnote 19**

The decision from the Metropolitan clarified Footnote 19 from the Regency West case. A City’s expert may have a higher opinion of value than the assessor and still be credible data in support of the assessor’s value as being reasonable and not excessive.

**Telco Changes, Tower Companies**

Information from DOR was sent to assessors for the valuation of cell towers. Use of Marshall & Swift manual utilizing original cost with a 25 year life is what has been used by DOR.

**Old Business**

Private pipelines (oil), how to assess? DOR to investigate and report back to the committee.

**New Business**

None

Next meeting is March 15, 2018, Immediately following SLF Roundtable at 2135 Rimrock Rd, Madison.

Meeting Adjourned at 11:55 a.m.

Respectively Submitted by:
Shannon L. Krause
Perhaps you do New Year’s resolutions. How about earning your IAAO designation this year?

There will be meetings every other Wednesday, from 4:30 to 6:00 pm, starting January 3, for all staff planning to earn an IAAO designation. Come as you can to be encouraged and to encourage others towards a worthwhile goal. We will meet at Milwaukee City Hall, 5th Floor conference room, 200 E Wells.

See Scott Winter or Steve Miner for details
What is a Walk Score?

Walk Score is a private company that provides walkability services and apartment search tools through a website and mobile applications. Its flagship product is a large-scale, public access walkability index that assigns a numerical walkability score to any address in the United States, Canada, and Australia.

https://www.walkscore.com/  Just type in the address to get the walkability score.

<table>
<thead>
<tr>
<th>Walk Score</th>
<th>Transit Score</th>
<th>Bike Score</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Score Details</strong></td>
<td><strong>What is Walk Score</strong></td>
<td></td>
</tr>
</tbody>
</table>

Walk Score measures the walkability of any address based on the distance to nearby places and pedestrian friendliness.

- **90–100**  **Walker’s Paradise**  
  Daily errands do not require a car
- **70–89**  **Very Walkable**  
  Most errands can be accomplished on foot
- **50–69**  **Somewhat Walkable**  
  Some errands can be accomplished on foot
- **25–49**  **Car-Dependent**  
  Most errands require a car
- **0–24**  **Car-Dependent**  
  Almost all errands require a car

So why should this be important to assessors?

I had a number of land sales for future apartment development, but was struggling to make sense of the sales. The sales price per SF or AC did not provide valuable data, neither did the $ per unit value.

A conversation with two builders revealed that at least in the metro Milwaukee area, they are using the walk scores to come up with their values. The higher the walk score, the more rent they can charge based on the walking proximity to several amenities. Several other builders and appraisers later verified this.

Here are two extreme examples of Brookfield sales along with their walk score data:
By clicking on the walk score ICON you get more detail into the total walk score ranking:

Scores for 20315 Sutter Creek Drive

The Walk Score for 20315 Sutter Creek Drive is based on the following categories.
I took the same original data and inserted the walk scores to see if there was a pattern. What I found was a direct link to the sale price. I then used the data to weave in and update land values for the rest of the apartment projects with no recent sales. Just another tool that may be of benefit.
<table>
<thead>
<tr>
<th>Project</th>
<th>Units</th>
<th>Walk Score</th>
<th>$/Unit</th>
<th>Unit Value / Walk Score</th>
<th>AC</th>
<th>Units / AC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brookfield</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale #1 Sutter Creek Phase I &amp; II</td>
<td>171</td>
<td>7</td>
<td>9,900</td>
<td>1,414</td>
<td>2.979</td>
<td>57.40</td>
</tr>
<tr>
<td>Sale #2 Lilly Preserve</td>
<td>76</td>
<td>17</td>
<td>10,500</td>
<td>613</td>
<td>4.948</td>
<td>15.36</td>
</tr>
<tr>
<td>Sale #3 Hidden Lake Preserve</td>
<td>73</td>
<td>18</td>
<td>10,500</td>
<td>583</td>
<td>10.12</td>
<td>7.21</td>
</tr>
<tr>
<td>Brookfield Junction</td>
<td>50</td>
<td>32</td>
<td>11,500</td>
<td>359</td>
<td>1.56</td>
<td>32.05</td>
</tr>
<tr>
<td>Reserve</td>
<td>194</td>
<td>37</td>
<td>12,000</td>
<td>324</td>
<td>4.549</td>
<td>42.65</td>
</tr>
<tr>
<td>Sale #4 Linx (preliminary CSM)</td>
<td>96</td>
<td>40</td>
<td>14,000</td>
<td>350</td>
<td>9.253</td>
<td>10.38</td>
</tr>
<tr>
<td>Sale #5 Prairie Walk - Brookfield rd</td>
<td>56</td>
<td>46</td>
<td>16,100</td>
<td>350</td>
<td>1.184</td>
<td>47.30</td>
</tr>
<tr>
<td>Georgetown II</td>
<td>56</td>
<td>52</td>
<td>18,500</td>
<td>355</td>
<td>2.904</td>
<td>19.28</td>
</tr>
<tr>
<td>Georgetown I</td>
<td>144</td>
<td>52</td>
<td>18,500</td>
<td>355</td>
<td>8.45</td>
<td>17.04</td>
</tr>
<tr>
<td>Sale #6 Artisan</td>
<td>99</td>
<td>53</td>
<td>18,900</td>
<td>357</td>
<td>3.38</td>
<td>29.29</td>
</tr>
</tbody>
</table>
BOARDS OF REVIEW

Unsung Heroes in Maintenance of Fair and Equitable Property Taxes in Wisconsin

By: Michelle Drea

Michelle Drea is an attorney who serves in the public arena as the Wisconsin Property Assessment Manual and Guides Editor for the Wisconsin Department of Revenue (DOR). Prior to her time at DOR, Michelle held another public position as a City of Denver prosecutor. She transitioned to the private arena with Thomson Reuters as an author of legal textbooks and Bar Review instructor, and a corporate attorney for a mid-sized company based in Wisconsin. Michelle's outside interests include running, writing, and spending time with her family. Contact Michelle at MichelleM.drea@wisconsin.gov.

Each year, spring brings a mix of showers and sunshine. Much like the weather, property taxes provide a healthy foundation for funding local government services. To ensure the effectiveness of this process, fair and equitable taxation is essential. An avenue to contest assessments is crucial for fairness and equity. In Wisconsin, local Boards of Review (hereinafter BOR) provide that opportunity for property owners. In municipalities across the state, local citizens and municipal officials prepare to serve on BORs. While members of the Board do not have capes or superpowers, these local heroes do provide a vital service in maintaining fair and equitable property taxes in Wisconsin and provide a good example of community involvement.

Overview

The property owner’s right to appeal a property tax assessment is part of their constitutional right to due process. Article I, Section 9 of the Wisconsin Constitution declares that “every person is entitled to a certain remedy in the laws. They ought to obtain justice freely without being obliged to purchase it, promptly and without delay, conformably to the laws.” State law, Wis. Stat. § 70.47, provides this process for appeal by creating a local BOR to consider and decide upon property tax assessment appeals. The BOR is a quasi-judicial body responsible for correcting errors on the assessment roll and administering property tax assessment appeals.

The BOR is responsible for adjusting any assessments proven incorrect as well as correcting any errors in the assessment roll. The BOR's function is not to value property, but to decide whether the assessor's value is correct based on the facts presented to it. The BOR is the first step in the formal appeal process for an individual property owner who protests an assessment. The property owner cannot pursue subsequent avenues of appeal for an individual assessment unless a formal objection has first been made to the BOR.

The BOR has specific statutory duties set forth in Wis. Stat. § 70.47(6) including:
(1) correcting all description and computation errors in the assessment roll;
(2) checking the roll for omitted property and for double assessments (omitted property shall be placed on the roll and the owner notified); and
(3) adjusting assessments when proven incorrect by sworn testimony.

The BOR is responsible for evaluating evidence in the form of sworn testimony regarding the accuracy of an assessed value. The BOR may not substitute its judgment or opinion of value for the assessor's. The assessor has sole responsibility for making assessments. Under the provisions of Wis. Stat. § 70.47(8)(i), the BOR is legally bound to accept the assessor’s assessment as correct unless there is a sufficient showing of evidence that the valuation is incorrect.
BOR membership depends on the type of municipality – town, village, or city (first-class or other). In a town, the town supervisor, clerk and other members by ordinance comprise the BOR. A village president, clerk, and other members by ordinance comprise a village’s BOR. In a city of the first-class, members of the BOR are appointed by ordinance and include five to nine residents of the city who cannot hold public office nor be publicly employed. Members are appointed by the mayor with approval by the common council holding office for staggered five-year terms. BOR membership in cities other than those of the first-class include: mayor, city clerk, and other members by ordinance. It is important to note that the assessor cannot be a member of the BOR.

In order to hold a valid BOR, at least one voting member must attend a training session approved by the Wisconsin Department of Revenue (hereinafter DOR) within two years of the Board’s first meeting. The municipal clerk provides an affidavit to DOR when the requirement has been fulfilled. While the law does not require it, DOR encourages all BOR members to attend training each year to ensure proper procedure is followed with consistent and equitable results.

A general timeline of events includes the following: the assessment roll is open and available for public review (open book), BOR's first meeting (adjournment if necessary to complete the roll), hearings, and final adjournment. In towns and villages, the BOR should meet in the Town or Village Hall or a place designated by the Town or Village Board. If this is not possible, the clerk's office is an option. In cities other than the first-class, the BOR should meet at the Council Chamber or a place designated by the Council. For cities of the first-class, the BOR should meet at the place designated by the Commissioner of Assessments.

**New Requirements**

Recent statutory changes and case law impact BORs in two areas: timing and access.

**Timing – New for 2018**

Under revised Wis. Stat. § 70.47(1), the BOR must meet annually during the 45 day period starting the fourth Monday of April. The BOR cannot meet sooner than seven days after the last day on which the assessment roll is open for examination (open book). During open book, a property owner has the opportunity to discuss their assessment directly with the assessor and provide any information that might affect the assessment.

The minimum seven day interim between open book and BOR is a change from prior law, which allowed open book and BOR to occur on the same day. However, this practice did not provide ample time for a property owner to gather information for a BOR hearing if open book did not provide the desired outcome. The seven day waiting period provides this opportunity for the property owner.

Property Owner Access to the BOR

Prior to 2017, property owners were required by statute to allow an assessor to conduct an interior inspection to appeal to the BOR. In a recent Wisconsin Supreme Court decision, Milewski v. Town of Dover, the Court’s lead opinion concluded the following: (1) property owners had a due process right to contest tax assessor’s valuation of their real property as excessive; (2) a tax assessor entering a home to conduct an “interior view” for valuation purposes is entering private property for the purpose of obtaining information and is, therefore, conducting a Fourth Amendment search; and (3) the statutory procedure was unconstitutional because it required citizens to give up their Fourth Amendment right to be free from unreasonable government searches in their home in order to keep their Fifth Amendment due process right to challenge their property tax assessment at the BOR.

For circumstances in which available sources do not allow the assessor to develop a constitutionally sound value for the property,
the Court highlighted the option of a special inspection warrant for gaining access to an interior view of the home under Wis. Stat. § 66.0119. While the Court did not discuss what specific facts would merit a warrant for interior view, factors to consider include, but are not limited to, whether information from a prior improvement inspection is available and recent and the amount of information provided by the property owner.

The outcome of this case affects the BOR process. A property owner may now deny an assessor interior entry to a residence and still appeal to the BOR. However, this does not preclude the assessor from seeking the special inspection warrant, if appropriate. Additionally, the property owner must still comply with all other requirements for appealing to the BOR under state law, such as submission of an objection form in writing and provision of other required materials.

A new statute, Wis. Stat. § 70.47(7)(aa), does allow the BOR to deny a hearing to a property owner who does not allow the assessor to complete an exterior view of the home. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in Milewski v. Town of Dover. It is therefore unclear whether the Court would uphold the new statute against a due process challenge. This potential legal issue may be avoided entirely by granting a BOR hearing even if the property owner denied an exterior view. The lack of access to information gained from view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

**Hearings**

BOR hearings are open to the public. The hearings should have the following attendees: Assessor, Property Owner or Agent (duly authorized), BOR Members, Municipal Attorney (optional), Property Owner’s Attorney (optional), Assessor’s Attorney (optional) and the Municipal Clerk (optional – if not a member of BOR). A record is created of all proceedings. The property owner or representative is heard first and is examined under oath.

The BOR is a quasi-judicial body allowing an adversarial party’s witness the right to cross-examination. Property owners and assessors can ask each other questions. Members of the BOR may also ask questions. The assessor is not a member of the BOR. The assessor is a witness for the municipality. The BOR chairperson must manage the hearing to keep all parties focused on the specific objection to valuation.

The BOR must evaluate the weight of evidence and its impact on the presumption that the assessor is correct. A property owner may present information to the BOR that had not been provided to or known by the assessor. A property owner may appeal a land classification or valuation.

State law requires the assessor to classify land on the basis of use. There are eight statutory classifications for real property: residential, commercial, manufacturing, agricultural, undeveloped, agricultural forest, productive forest land, and other. Classification impacts assessed value. For example, the standard for assessing agricultural land in Wisconsin is use-value. In use-value assessment, the use of the land is the most important factor in determining its assessed value. Use-value requires that the assessed value of farmland is based on the income that could be generated from its rental for agricultural use. A property owner who would like to be classified as agricultural would need to provide evidence that the land is devoted primarily to agricultural use.

For valuation objections, the BOR looks first to whether or not there is a recent sale of the property and then to whether sales of reasonably comparable property are available, as required by the Wisconsin Supreme Court case, State ex rel. Markarian v. City of Cudahy, 45 Wis.2d 683, 173 N.W.2d 627 (1970). The Markarian case confirmed a hierarchy of evidence as the best indicator
of value and held that only in the absence of a recent, arm’s length sale of the property in question and sales of reasonably comparable property, can the assessor, in determining fair market value, consider all factors collectively which have bearing on the value of property. With this guidance, the BOR can ask the following when evaluating the credibility and relevance of evidence provided: (1) What impact does the evidence offered have to overall valuation?; (2) If the evidence submitted was viewed solely by the property owner, can the evidence offered be documented or corroborated? For example, if it is testimony – are verifiable photos or recordings available?; (3) Is there a recent sale of the property?; (4) If not, are there sales of comparable properties to justify the change to the assessor’s valuation?; (5) What adjustments were made to the comparable sales?; and (6) Was an independent appraisal conducted? If so, what was the result?

Property owners should be prepared to answer these questions with credible evidence to prove the assessed value is in error. State law provides the BOR with the option to subpoena more evidence or ask further questions if provided with evidence showing an assessment may be in error. Based upon the evidence, the BOR then makes a determination about classification or value.

Conclusion
The unsung heroes of the BOR serve to provide a fair and equitable system of property taxation in Wisconsin. The position is not well paid nor offered with great fanfare; however, the BOR is essential to protecting our constitutional rights in a fundamentally sound system. While no one is excited to receive their property tax bill, comfort can be derived from the knowledge that Wisconsin has a system guaranteeing access to due process to ensure a fair and equitable tax assessment.

Resources
The following resources are available for municipalities, BOR members, property owners, and their representatives:

- BOR Training
- BOR Guide
- Appeal Guide
- WPAM (Wisconsin Property Assessment Manual)
WAAO COMMITTEES

Below is a list of the WAAO Committees with a brief description. If you are interested in serving on a committee, contact the Chairperson for information and to determine if the Committee has a vacancy.

STANDING COMMITTEES

**Auditing**  Chairperson, Sarah Tyrrell, Milwaukee (414) 286-3556
This committee consists of the WAAO President and Past President along with the Chairperson.

**Awards**  Chairperson, Alan Land, Brookfield, (262) 796-8649
Promotes assessment education through awards or grants – promotes professionalism through achievement and recognition awards.

**Education & Training**  Co-Chairs Amy Jo Mercer, Fitchburg, (608) 270-4237
Katrina Malson, Oshkosh (920) 236-5070
Coordinates education and training sessions and provides speakers - promotes legislation supporting the public good through educational programs on the legislative process, property tax policy, and property tax administration.

**Legislative Committee**  Chairperson, Rocco Vita, Pleasant Prairie (262) 925-6714
Provides a focal point for legislative activity – monitors proposed legislation – reports legislative positions to the Executive Board – works closely with the Department of Revenue to ensure sound property tax law.

**Membership Services**  Co-Chair Sarah Tyrrell, Milwaukee (414) 286-3556
Co-Chair Mary Jo Dunn, Milwaukee (414) 286-3942
Defines and delivers service to support membership education, professionalism, and quality legislation - coordinates quarterly membership meetings.

**Nominating Committee**  Chairperson: Mark Hanson, Madison (608) 266-4545
Annually solicits candidates for officers and vacant director positions. Consists of the past three Waao Presidents.

**Personal Property**  Chairperson, Ryan Raatz, (920) 846-4250
Analyzes proposed personal property legislation – periodically reviews statutes, case law, and legal opinions – suggests consistent policy positions to the WAAO leadership.

**Planning & Management**  Chairperson, Mark Hanson, Madison (608) 266-4545
Scans the environment for changes affecting the profession – ensures the mission, commitments and issues are current and appropriate – maintains the strategic plan and Executive Handbook.

**Property Tax Exemptions**  Chairperson, Russ Schwandt, Green Bay (920) 448-3066
Provides information regarding property tax exemptions, forms and procedures – reviews exemption issues, legislation, and court decisions – acts as a resource to help assessors make property tax exemption determinations.

**Public Relations**  Chairperson, Cathy Timm, Cedarburg (262) 375-7608
Keeps the public informed on assessment matters and legislation – maintains and displays a public relations library.
Real Estate Standards  Chairperson, Alan Land, Brookfield, (262) 796-6649
Analyzes existing laws for improvement – researches unique valuation problems – reviews and recommends changes to the Wisconsin Property Assessment Manual.

Rural Concerns  Chairperson, Troy Zacharias, Kaukauna (920) 462-0948
Promotes assessment education and professionalism in assessing rural property – encourages interest in rural concerns.

Communications  Chairperson, Steve Miner, Milwaukee (414) 286-3101 WAAO Web Master

Designations Committee  Chairperson, Scott Winter, Milwaukee (414) 479-8969
Provides assistance and encouragement to members working on designations.

DOR Liaison Committee  Chairperson, Jeff Muelver, Summit Lake, (715) 275-4001
Committee members are approved by the Department of Revenue to serve as Assessor liaisons regarding assessment practices issues.

AD HOC COMMITTEES

<table>
<thead>
<tr>
<th>Committee</th>
<th>Chairperson</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAAO Endorsement Committee</td>
<td>Steven Miner</td>
<td>(414) 286-3101</td>
</tr>
<tr>
<td>eRETR &amp; PAD</td>
<td>Jeff Muelver</td>
<td>(715) 275-4001</td>
</tr>
<tr>
<td>Ad Hoc SEWAA</td>
<td>Steven Miner</td>
<td>(414) 286-3101</td>
</tr>
</tbody>
</table>

REPRESENTATIVE POSITIONS

WEB MASTER  Steven Miner, Milwaukee (414) 286-3101
Supports the mission and commitments of WAAO by specifically addressing the needs of members through creating and maintaining the WAAO web site.

AVOW PUBLISHER  Grace Dunn, Brookfield (262) 309-8586 grace.dunn@drake.edu
Assembles and published the quarterly newsletter supporting the mission and commitments of WAAO - reports WAAO business, committee work and events – keeps the membership informed on issues and trends affecting the assessment process.

IAAO REPRESENTATIVE  Steve Miner, Milwaukee (414) 286-3101
Mark Schlafer, LaCrosse (608) 789-7525 (Alternate)
Supports the mission and commitments of IAAO – promotes IAAO membership – ensures WAAO members’ concerns are heard by the IAAO leadership – provides hospitality for IAAO dignitaries at the League Institute. Attends the IAAO rep meetings and conference if possible.

NCRAAO REPRESENTATIVES  Robert Lorier, Waukesha (262) 370-6075
The NCRAAO Representatives promote the annual NCRAAO Conference - attend the NCRAAO board meetings and conference if possible, and provide hospitality for NCRAAO dignitaries at the League Institute.
WAAO JUNE 2018 QUARTERLY MEETING
FRIDAY, June 22, 2018

LOCATION: Comfort Inn & Suites - Madison North
North Star Conference Center
5025 County Hwy V
DeForest, WI 53532

SCHEDULE:
9:00 - 10:00 am Social Hour & Registration
10:00 am      Business Meeting
11:15 am      Lunch
12:00 - 3:00 pm  Program

PROGRAM: Law Updates 2018 - Act 68, Trespass Laws and Open Records
This 3.0 hour law and management class is designed for assessors to identify and
understand law changes affecting the notice process. Open records processes
will be addressed, identifying and defining best practices for your business.

INSTRUCTORS: Michelle Drea and Kelly Altschul
3 Hours Law and Management CEU’s

PRE-REGISTRATION PRICE: $35.00 - WAAO Member or Appraisal Institute Member
$75.00 - Non-Member
Includes Lunch & Program

REGISTRATION DEADLINE: June 11, 2018
Late registrations and walk-ins are charged an additional $5.00 fee and
are not guaranteed lunch or handouts.

MAIL, PHONE or EMAIL: Joan Spencer, WAAO Treasurer
506 N Peach Av
Marshfield WI  54449
Phone:  715-305-0103
treasurer@waao.org

ON-LINE REGISTRATION
(service fees apply): http://www.waao.org/Meetings/2018/2018_June_Q_Meeting.htm

REFUND POLICY No Refunds After: June 11, 2018
WAAO must guarantee the number of attendees 9 working days in advance at this venue. If you are included
in the meeting count and have pre-paid, there will be no refund after June 11, 2018. If you were counted and
have not pre-paid, you will be invoiced for the full amount.

<table>
<thead>
<tr>
<th>NAME</th>
<th>NON-MEMBER EMAIL OR PHONE</th>
<th>MEMBER $35 OR NON-MEMBER $75</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total
WISCONSIN ASSOCIATION OF ASSESSING OFFICERS
Membership Application

The Wisconsin Association of Assessing Officers is dedicated to professionalism in assessment, and has the mission of improving the quality of assessment through education, involvement and commitment to the assessment process – specifically addressing Wisconsin property tax assessment and administration. By joining WAAO, you also become a member of the “North Central Regional Association of Assessing Officers” (NCRAAO).

WAAO Members receive information by email including an annual membership listing and access to the quarterly newsletter “The Assessor’s Voice of Wisconsin”. General membership meetings are held in December, March, June and September. At the meetings, reports are given on committee activities, current issues and concerns are discussed, and a program is held to provide accredited training for Assessor (and Appraiser) certifications. New members receive a membership packet which includes a copy of the roster, committees and descriptions, the Association Bylaws explaining WAAO operations and procedures, and a membership pin. All members are invited to research the information on WAAO’s web site at www.waao.org, and voting members can access the members only section for reference.

WAAO membership is based on the fiscal year from August 1st through July 31st per the Association Bylaws. For membership thru, please fill in the information below and return with your dues payment.

<table>
<thead>
<tr>
<th>Name</th>
<th>Mailing Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td></td>
</tr>
<tr>
<td>Affiliation</td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
</tr>
<tr>
<td>Phone</td>
<td></td>
</tr>
<tr>
<td>Fax #</td>
<td></td>
</tr>
<tr>
<td>Email Address</td>
<td></td>
</tr>
</tbody>
</table>

**Type of Membership** (See 2nd Page Of This Form)

- [ ] ______ Annual Renewal
- [ ] ______ Former Member
- [ ] ______ New Member

$50 Regular Membership  
$40 Associate Membership  
$100 Subscribing Membership  
$25 Retired Regular Membership  
$25 Student Membership  

*Service fee applied to online payments*  
Paid:  
Check #:  
Member # (For Association Treas)
WAAO STANDING COMMITTEES

<table>
<thead>
<tr>
<th>Committee</th>
<th>Committee</th>
<th>Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Awards</td>
<td>Property Tax Exemptions</td>
<td>DOR Liaison Committee</td>
</tr>
<tr>
<td>Auditing</td>
<td>Personal Property Standards</td>
<td>Education &amp; Training</td>
</tr>
<tr>
<td>Nominating</td>
<td>Planning &amp; Management</td>
<td>Designations Committee</td>
</tr>
<tr>
<td>Legislative</td>
<td>Real Estate Standards</td>
<td>Membership Services</td>
</tr>
<tr>
<td>Rural Concerns</td>
<td>Public Relations</td>
<td>Communications</td>
</tr>
</tbody>
</table>

WAAO AD HOC COMMITTEES

<table>
<thead>
<tr>
<th>Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Hoc IAAO Endorsement Committee</td>
</tr>
<tr>
<td>Ad Hoc Certifications</td>
</tr>
</tbody>
</table>

The mission of the Wisconsin Association of Assessing Officers is to promote the public good by ensuring equitable assessments through assessor education, professional development, and public awareness. Regular, Retired Regular, and Distinguished Life Members have voting privileges according to the Association Bylaws.

<table>
<thead>
<tr>
<th>Membership Level</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REGULAR MEMBERSHIP</strong></td>
<td>Open to the following individuals subscribing to the mission and ethics of WAAO: individuals certified by the Wisconsin Department of Revenue and employed by governmental bodies to perform assessment work – individuals employed by the Department of Revenue that perform or administrate assessment work - agents employed by municipalities to defend assessments. Regular members have voting privileges.</td>
</tr>
<tr>
<td>$50.00</td>
<td></td>
</tr>
<tr>
<td><strong>ASSOCIATE MEMBERSHIP</strong></td>
<td>Open to individuals subscribing to the mission and ethics of WAAO such as: employees of governmental bodies indirectly involved in the assessment of property - property listers, municipal clerks, agents or staff of companies that provide support and training for assessment software used in Wisconsin, employees of educational institutions that provide a course of study in assessment or assessment administration, individuals working toward assessor certifications and employment that would qualify them as regular members, and students that are beyond the maximum of 4 years for student membership but not yet employed so as to qualify for regular membership. Associate members do not have voting privileges.</td>
</tr>
<tr>
<td>$40.00</td>
<td></td>
</tr>
<tr>
<td><strong>SUBSCRIBING MEMBERSHIP</strong></td>
<td>Open to individuals subscribing to the mission and ethics of WAAO not eligible for regular or associate membership that are interested in property assessment and taxation. Subscribing members do not have voting privileges.</td>
</tr>
<tr>
<td>$100.00</td>
<td></td>
</tr>
<tr>
<td><strong>RETIR ED REGULAR MEMBERSHIP</strong></td>
<td>Open To former “Regular” members that continue to subscribe to the mission and ethics of WAAO and are not employed in any capacity which qualify them for any other membership category. Retired regular members have the same rights as Regular members.</td>
</tr>
<tr>
<td>$25.00</td>
<td></td>
</tr>
<tr>
<td><strong>STUDENT MEMBERSHIP</strong></td>
<td>Available for a maximum of four years to individuals in a program of study on assessment administration, real estate, appraising, or related subjects at a qualifying institution. Student members do not have voting privileges.</td>
</tr>
<tr>
<td>$25.00</td>
<td></td>
</tr>
</tbody>
</table>

CHECKS PAYABLE TO WAAO - WAAO Taxpayer ID #: 39-1367287

Mail To:

Joan Spencer, WAAO Treasurer
506 N Peach Ave
Marshfield WI  54449

Email: treasurer@waao.org or spencer506@frontier.com
Phone: (715)-305-0103

For E-Payments thru Pay Pal:  http://www.waao.org/dues.htm

*Service fee applied to online payments
SUDOKU

Answer:

6 5 4 7 2 1 9 8 3
1 3 8 5 9 6 7 2 4
2 7 3 8 4 1 5 6 9
5 7 9 2 1 3 8 6 4
3 8 6 4 7 2 1 5 9
6 1 4 9 5 8 7 3 2
7 1 3 4 8 6 2 5 3
8 9 2 1 3 6 5 4 7
4 6 5 8 7 2 3 9 1