

## Chapter Tax 12

## PROPERTY TAX

Tax 12.06 Duties of assessors

Tax 12.07 Assessment districts

**Tax 12.06 Duties of Assessors.** The following levels of certification for assessors and assessment personnel are established:

(1) **ASSESSMENT PERSONNEL.** (a) *Assessment technician.* 1. Assessment technician shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, and under the direct supervision of a property appraiser or an assessor, the following duties:

- a. Measuring and listing of land and improvements;
- b. Calculating building cost data from information contained on property record cards;
- c. Posting maps, plats and charts for a property appraiser or assessor;
- d. Collecting data pertaining to construction costs, municipal boundaries and other information for an appraiser or assessor;
- e. Accompanying and assisting an appraiser or assessor in making physical inventories of all types of real and personal property;
- f. Verifying property descriptions on real estate transfer returns by checking records of the county register of deeds;
- g. Classifying of real property according to use.

2. Assessment technician shall not be authorized to serve as a property appraiser, or an assessor 1, assessor 2 or assessor 3.

(b) *Property appraiser.* 1. Property appraiser shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, and under the direct supervision of an assessor, the duties of an assessment technician and the following duties:

- a. Inspecting residential, mercantile, agricultural and residual classes of real property for assessment purposes;
- b. Assembling pertinent information relative to tangible personal property subject to taxation;
- c. Appraising real and personal property for assessment purposes;
- d. Supervising subordinate assessment staff;
- e. Appearing before municipal board of review as representative of the assessor to give testimony relative to real and personal property assessments.

2. Property appraiser shall not be authorized to serve as assessor 1, assessor 2 or assessor 3.

(2) ASSESSORS. (a) *Assessor 1*. 1. Assessor 1 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician and the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 1 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;

b. Contacting taxpayers of the assessment district to explain the property assessment laws and procedures under which the property assessments are determined;

c. Supervising subordinate assessment staff.

2. Assessor 1 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 or assessor 3 as determined by the department of revenue.

(b) *Assessor 2*. 1. Assessor 2 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician, an assessor 1 and the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;

b. Supervising subordinate assessment staff.

2. Assessor 2 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 3 as determined by the department of revenue.

(c) *Assessor 3*. 1. Assessor 3 shall be authorized, in accordance with the Wisconsin Property Assessment Manual, to perform the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity as determined by the department of revenue at the level of assessor 3 which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;

b. Policy determination, budgetary formulation and responding to appropriate levels of government involved in the property assessment process;

c. Supervising subordinate assessment staff.

2. Assessor 3 shall not be authorized to sign the assessment roll as statutory assessor in any assessment district with a degree of complexity requiring the level of assessor 1 or assessor 2 as determined by the department of revenue, nor serve on the staff of

any assessment district as assessment technician, property appraiser, assessor 1 or assessor 2.

History: Cr. Register, February, 1976, No. 242, eff. 3-1-76.

**Tax 12.07 Assessment districts.** Based on the complexity of assessment functions, the department of revenue has established, by assessment district, the levels of certification required for statutory assessors as follows:

(1) **COUNTIES.** (a) Counties requiring an assessor 3 level of certification:

- |             |              |                |
|-------------|--------------|----------------|
| 1. Brown    | 6. Outagamie | 10. Walworth   |
| 2. Dane     | 7. Racine    | 11. Washington |
| 3. Kenosha  | 8. Rock      | 12. Waukesha   |
| 4. Marathon | 9. Sheboygan | 13. Winnebago  |

(b) Counties requiring an assessor 2 level of certification:

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|-----------------|---------------|-----------------|
| 1. Adams        | 20. Iowa      | 39. Price       |
| 2. Barron       | 21. Jackson   | 40. Richland    |
| 3. Bayfield     | 22. Jefferson | 41. Rusk        |
| 4. Buffalo      | 23. Juneau    | 42. St. Croix   |
| 5. Burnett      | 24. Kewaunee  | 43. Sauk        |
| 6. Calumet      | 25. LaCrosse  | 44. Sawyer      |
| 7. Chippewa     | 26. Lafayette | 45. Shawano     |
| 8. Clark        | 27. Langlade  | 46. Taylor      |
| 9. Columbia     | 28. Lincoln   | 47. Trempealeau |
| 10. Crawford    | 29. Manitowoc | 48. Vernon      |
| 11. Dodge       | 30. Marinette | 49. Vilas       |
| 12. Door        | 31. Marquette | 50. Washburn    |
| 13. Douglas     | 32. Monroe    | 51. Waupaca     |
| 14. Dunn        | 33. Oconto    | 52. Waushara    |
| 15. Eau Claire  | 34. Oneida    | 53. Wood        |
| 16. Fond du Lac | 35. Ozaukee   |                 |
| 17. Grant       | 36. Pierce    |                 |
| 18. Green       | 37. Polk      |                 |
| 19. Green Lake  | 38. Portage   |                 |

(c) Counties requiring an assessor 1 level of certification:

- |             |           |              |
|-------------|-----------|--------------|
| 1. Ashland  | 3. Forest | 5. Menominee |
| 2. Florence | 4. Iron   | 6. Pepin     |

(2) **Municipalities.** (a) Municipalities requiring an assessor 3 level of certification:

1. City of Madison—Dane county
2. City of Milwaukee—Milwaukee and Washington counties.

(b) Municipalities requiring an assessor 2 level of certification:

1. Town of Allouez—Brown county
2. Town of Ashwaubenon—Brown county
3. Town of Caledonia—Racine county
4. Town of Fitchburg—Dane county
5. Town of Grand Chute—Outagamie county
6. Town of Menasha—Winnebago county
7. Town of Mt. Pleasant—Racine county
8. Village of Brown Deer—Milwaukee county

9. Village of Elm Grove—Waukesha county
10. Village of Fox Point—Milwaukee county
11. Village of Greendale—Milwaukee county
12. Village of Hales Corners—Milwaukee county
13. Village of Menomonee Falls—Waukesha county
14. Village of Shorewood—Milwaukee county
15. Village of Whitefish Bay—Milwaukee county
16. City of Appleton—Calumet, Outagamie and Winnebago counties
17. City of Beaver Dam—Dodge county
18. City of Beloit—Rock county
19. City of Brookfield—Waukesha county
20. City of Cudahy—Milwaukee county
21. City of DePere—Brown county
22. City of Eau Claire—Chippewa and Eau Claire counties
23. City of Fond du Lac—Fond du Lac county
24. City of Franklin—Milwaukee county
25. City of Glendale—Milwaukee county
26. City of Green Bay—Brown county
27. City of Greenfield—Milwaukee county
28. City of Janesville—Rock county
29. City of LaCrosse—LaCrosse county
30. City of Manitowoc—Manitowoc county
31. City of Marshfield—Marathon and Wood counties
32. City of Mequon—Ozaukee county
33. City of Middleton—Dane county
34. City of Monona—Dane county
35. City of Muskego—Waukesha county
36. City of Neenah—Winnebago county
37. City of New Berlin—Waukesha county
38. City of Oak Creek—Milwaukee county
39. City of Oconomowoc—Waukesha county
40. City of Oshkosh—Winnebago county
41. City of Racine—Racine county
42. City of Sheboygan—Sheboygan county
43. City of South Milwaukee—Milwaukee county
44. City of Stevens Point—Portage county
45. City of Sun Prairie—Dane county
46. City of Superior—Douglas county
47. City of Waukesha—Waukesha county
48. City of Wausau—Marathon county
49. City of Wauwatosa—Milwaukee county
50. City of West Allis—Milwaukee county
51. City of West Bend—Washington county
52. City of Wisconsin Rapids—Wood county

(c) Municipalities requiring an assessor 1 level of certification:

All towns, villages and cities not specifically mentioned as requiring an assessor 3 or assessor 2 level of certification shall require an assessor 1 level of certification.

History: Cr. Register, February, 1976, No. 242, eff. 3-1-76.