

CR 88-52

CERTIFICATE

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DEC 2 1988  
9:30 am  
Revisor of Statutes  
Bureau

STATE OF WISCONSIN )  
DEPARTMENT OF REVENUE ) ss

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records, certify that the annexed rules relating to recertification of assessors and assessment personnel, fair market value on real and personal property tax bills and waste treatment facilities for manufacturers was duly approved and adopted by this department on November 30, 1988.

I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the City of Madison, this 30th day of November, 1988.

  
\_\_\_\_\_  
Mark D. Bugher  
Secretary of Revenue

MDB:THB:kdh

ORDER OF THE DEPARTMENT OF REVENUE  
REPEALING, RENUMBERING, AMENDING AND CREATING RULES

To amend Tax 12.065 (1)(i), to repeal and recreate Tax 12.065 (5) relating to continuing education requirements for recertification of assessors and assessment personnel.

To amend Tax 12.073 (1)(b) and 12.073 (2)(b)(note), relating to estimated fair market value on real and personal property tax bills.

To repeal Tax 12.40 (1)(b) and to amend Tax 12.40 (2)(a), (2)(b), (3)(a)1 relating to waste treatment facilities for manufacturers.

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Analysis by the Department of Revenue

Statutory authority: ss. 73.09 and 227.11 (2)(a) Stats.

Statutes interpreted: ss. 70.11 (21)(a), 70.665, 73.01 (5)(a), 73.09 (4)(b) and 144.01 (5).

The changes proposed in this order simplify Tax 12.065 procedures required for recertification of assessors and assessment personnel under s. 73.09 (4), Stats.

This order also amends Tax 12.40 to remove obsolete references and corrects an incorrect statutory cross-reference related to waste treatment facilities of manufacturers.

SECTION 1. Tax 12.065 (1)(i) is amended to remove outdated examples.

SECTION 2. Tax 12.065 (5) is repealed and recreated to grant automatic approval for accredited institutions credit courses. Tax 12.065 (5) has also been recreated to eliminate the department's required response to accredited institutions credit applications and removes credit course approval application requirements.

SECTION 3. Tax 12.073 (1)(b) is amended to reflect 1985 Wisconsin Act 29 which created Subchapter 6, "Managed Forest Land," within Chapter 77, Stats. The new category of "managed forest lands" renders "private forest croplands" and "woodland tax law lands" obsolete. NOTE: Private Forest Crop and Woodland Tax land still exist, but no new entries can be made under these categories. All new entries will be into managed forest lands. The intent is to treat this new category the same for purposes of the estimated full market value on tax bills.

SECTION 4. Tax 12.073 (2)(b)(note) is amended to include the updated wording to be used on property tax bills showing estimated fair market value based on suggested revisions from the Wisconsin Association of Assessing Officers.

SECTION 5. Tax 12.40 (1)(b) is repealed since it duplicates the exact language in s. 70.11 (21) Stats.

SECTION 6. Tax 12.40 (2)(a) is amended to remove the annual requirement of filing applications for exemptions to filing only in years in which a new exemption is requested or there is a change in exemption status. This section also reflects filing deadline change to January 15 and extensions to February 15 required under 1987 Wisconsin Act 399. Tax 12.40 (2)(c) is created to allow determinations to be appealed to Tax Appeals Commission under this same act.

SECTION 7. Tax 12.40 (3)(a)1 is amended to correct obsolete statutory references resulting from the renumbering of the statutes.

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SECTION 1. Tax 12.065 (1)(i) is amended to read:

Tax 12.065 (1)(i) "Property tax law" or "management instruction" means programs which consist of assessment administration knowledge which is broad based and essential to assessors in performing the assessment function. ~~This does not include offerings in mechanical office equipment and business skills such as typing, speedreading, memory development or personal motivation.~~

SECTION 2. Tax 12.065 (5) is repealed and is recreated to read:

(5) APPROVAL. Requirements for approval of hours, subject areas, instructors and certification of attendance at programs are as follows:

(a) Credit programs will automatically be approved upon the following conditions:

1. Courses offered by accredited institutions in appraisal instruction and in property tax law or management instruction are automatically approved.

2. Individuals attending the course shall provide evidence of satisfactory completion to the department within 30 days of conclusion of this course.

(b) Noncredit program approval may be requested by a school or a program sponsor by following the procedures indicated below:

1. An application for approval shall be submitted at least 60 days prior to the commencement of the program on a form provided by the department. The department shall require the following information and materials:

- a. The program title.
- b. Name and qualifications of instructor.
- c. The name of the sponsoring organization.
- d. Detailed outlines of each course with specific allocation of classroom hours to each topic.

2. Instructors shall be experienced in the subject which they are teaching; the department may limit its approval to specific content areas set forth in sub. (1)(b) and (i). As a minimum, the instructor shall be a person who, in the judgment of the department is qualified by experience or education, or both to supervise a course of study within the legislative intent of this section.

3. Where the department deems it appropriate, initial approval of noncredit programs may be given without specific information concerning dates, times, locations and instructors, but this information shall be provided no later than 30 days prior to the beginning of the approved program. These approvals shall expire on the first September 30 occurring three or more months from the date of initial approval. Applications for reapproval shall be submitted to the department prior to July 30 each year.

4. Additional criteria for approval and reapproval of noncredit programs are as follows:

- a. Applicants for approval shall not discriminate against anyone on the basis of sex, race, religion, age, physical disability or national origin in their education programs.

b. The department shall approve only those programs whose primary emphasis is in the area of appraisal, property tax law, or management instruction. The number of hours of continuing education approved for a course will be only the actual number of hours in instruction which deal directly with appraisal, property tax law, or management areas.

c. The department may refuse approval if, in its judgment, the attendance at the program cannot be adequately monitored.

5. The sponsor or school shall provide evidence of attendance as follows:

a. Certificates of attendance on forms prescribed by the department, signed by authorized persons whose signatures are on file with the department and dated on the last class attended by the student, shall be given to all currently certified personnel who meet attendance requirements. This shall be completed within 10 days after the last class.

b. The approved instructor or the sponsor shall submit to the department a notarized list of those persons satisfactorily completing noncredit education programs which also certify that the named students personally attended the minimum required classroom instruction. The notarized list shall be furnished within 10 days following completion of the program. A school or sponsor shall maintain records to establish the attendance record submitted for continuing education programs for five years.

6. Students shall register for the complete educational program, attend the whole program, and receive a certificate for the hours for which the program was approved, except that a student who is forced by an emergency to leave a program may be given a certificate for the hours actually attended, but not for less than 2.5 hours. Sponsors may make arrangements for make-up classes to enable students to meet attendance requirements.

7. It shall be misconduct under s. 73.09 (7), Stats., for certified assessors or assessment personnel who are involved as instructors or sponsors of noncredit courses to advertise or represent to the public that programs and instructors have been approved by the department when such approval has not been granted in writing by the department.

8. The school or program sponsor submitting a completed application as described in par. (b) 1 shall be notified of the department's approval within 45 days of the receipt of application.

SECTION 3. Tax 12.073 (1)(b) is amended to read:

Tax 12.073 (1)(b) "Estimated fair market value of real property" means the result rounded to the nearest \$100 obtained when the total assessed value of a parcel of real property, including forest crop lands assessed per s. 77.04, Stats., and ~~public lands assessed under ss. 70.114, 70.116, 70.117 and 70.175, Stats.~~ managed forest croplands assessed under s. 77.84 Stats., as shown on the tax bill is divided by the assessment ratio furnished to the clerk by the department of revenue.

SECTION 4. Tax 12.073 (2)(b)(note) is amended to read:

Tax 12.073 (2)(b) The clerk of the taxation district shall use the assessment ratio furnished by the department to calculate the estimated fair market value shown on the tax bills. The prescribed statements provided by the department are not intended to restrict taxpayers from appealing their assessment if the estimated fair market value exceeds the assessment by less than 10%.

Note: Option A

In addition to the assessed value shown, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills. This estimated fair market value reflects the approximate

market value of your property as of January 1 of the year shown at the top of this tax bill.

This estimated fair market value has been calculated by dividing the assessed value as shown on this tax bill by the average assessment ratio of \_\_\_\_\_ furnished by the Wisconsin department of revenue. ~~This ratio was calculated by dividing the local assessed value by the equalized value of your taxation district.~~ The department calculated this ratio by dividing the total January 1 local assessed value by the total January 1 state's equalized value of your taxation district. If you believe that the estimated fair market value exceeds by at least 10% the amount of money for which your property could have been sold on January 1 of the year shown at the top of this tax bill, contact your local assessor or, in the case of manufacturing property, contact the manufacturing section of the department of revenue in your area.

#### Option B

In addition to the assessed value shown, Wisconsin law law requires that your taxation district show the estimated fair market value of taxable property on property tax bills. This estimated fair market value reflects the approximate market value of your property as of January 1 of the year shown at the top of this tax bill.

This estimated fair market value has been calculated by dividing the assessed value as shown on this tax bill by the average assessment ratio in your taxation district as furnished by the Wisconsin department of revenue. ~~This ratio was calculated by dividing the local assessed value by the equalized value of your taxation district.~~

The department calculated this ratio by dividing the total January 1 local assessed value by the total January 1 state's equalized value of your taxation

district. If you believe that the estimated fair market value exceeds by at least 10% the amount of money for which your property could have been sold on January 1 of the year shown at the top of this tax bill contact your local assessor, or in the case of manufacturing property, contact the manufacturing section of the department of revenue in your area.

SECTION 5. Tax 12.40 (1)(b) is repealed.

SECTION 6. Tax 12.40 (2)(a) is amended to read:

Tax 12.40 (2) APPROVAL. (a) Requests for approval by industrial or commercial concerns for each waste treatment facility shall be made by completing the form entitled "Application for Exemption of Waste Treatment Facility." The complete form is due ~~February 1~~ January 15 ~~of each year and is to be filed annually even though in years subsequent to purchase or construction no capital changes have occurred to the waste treatment facility~~ the year in which a new exemption is requested or in which a waste treatment facility that has been granted an exemption is retired, replaced, disposed of, moved to a new location or sold. All actual costs of purchase or construction of the facility must be reflected on this form. The department of revenue will allow an extension to February 15 for filing the report form if a written request for an extension, stating the reason for the request, is filed with the department before January 15.

SECTION 7. Tax 12.40 (2)(c) is created to read:

Tax 12.40 (2)(c) If the property for which an exemption is requested is determined to be taxable, the owner may appeal the department's determination to the Tax Appeals Commission under s. 73.01 (5)(a) Stats.

SECTION 8. Tax 12.40 (3)(a)1 is amended to read:

Tax 12.40 (3)(a)1 Waste; means that which is left over as superfluous, discarded or fugitive material. In addition, "industrial waste" is defined by



reference to s. ~~144.01-(3)~~ 144.01 (5), Stats., as including liquid or other wastes resulting from any process of industry, manufacture, trade, business or the development of any natural resource. "Air contaminant" is defined by reference to s. 144.30 (1), Stats., as dust, fumes, mist, liquid, smoke, other particulate matter, vapor, gas, odorous substances or any combination thereof but shall not include uncombined water vapor.

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This rule shall take effect on the first day of the month following publication in the Wisconsin Administrative Register as provided in s. 227.22 (2)(intro), Stats.

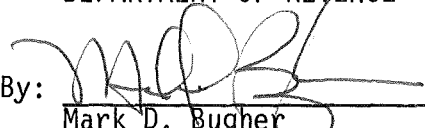
Final Regulatory Flexibility Analysis

The promulgation of these rules will not impact on small businesses as defined in s. 227.114 (1)(a), Stats.

Fiscal Estimate

This rule imposes no substantial new costs on state or local governments.

Date: March 27, 1988

DEPARTMENT OF REVENUE  
By:   
Mark D. Bugher  
Secretary of Revenue



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

*Tommy G. Thompson*  
Governor

November 30, 1988

*Mark D. Bugher*  
Secretary of Revenue

Mr. Douglas LaFollette  
Secretary of State  
GEF 1, Room 271  
Madison, WI 53702

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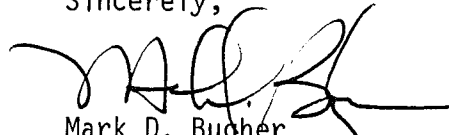
Revisor of Statutes  
Bureau

Dear Secretary LaFollette:

Enclosed is a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 88-52.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,



Mark D. Bugher  
Secretary of Revenue

MDB:THB:kdh

Enclosure

cc: Revisor of Statutes



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson  
Governor

November 30, 1988

Mark D. Bugher  
Secretary of Revenue

Mr. Orlan L. Prestegard  
Revisor of Statutes  
30 West Mifflin Street, Suite 702  
Madison, WI 53703

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DEC 2 1988

Revisor of Statutes  
Bureau

RE: Clearinghouse Rule 88-52

Dear Mr. Prestegard:

Enclosed is a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to recertification of assessors and assessment personnel, fair market value on real and personal property tax bills and waste treatment facilities for manufacturers.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,

Mark D. Bugher  
Secretary of Revenue

MDB:THB:kdh

Enclosure

cc: Douglas J. LaFollette, Secretary of State  
Prentice Hall, Inc.  
Commerce Clearinghouse, Inc.