

Chapter Tax 12

PROPERTY TAX

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Tax 12.04 Limitation on property tax levies of towns, villages, cities and counties. History: Cr. Register, January, 1977, No. 253, eff. 2-1-77; am. (2) and (3), Register, January, 1979, No. 277, eff. 2-1-79; cr. (12), Register, November, 1980, No. 299, eff. 12-1-80; am. (4), Register, April, 1982, No. 316, eff. 6-1-82; r. Register, January, 1984, No. 337, eff. 2-1-84.

Tax 12.05 Temporary assessor certification. (ss. 73.09 (1) and (6), Stats.)
(1) **APPROVAL.** Temporary assessor certification shall be approved under the following conditions:

(a) The applicant shall not have been temporarily certified previously.

(b) The applicant shall have a job commitment from an elected or appointed assessor, from a firm contracting to make the assessment under ss. 70.05 (2), 70.055, or 70.75, Stats., or a job commitment from the bureau of property tax.

(c) The certified individual signing the assessment roll for a local tax unit of government or county assessor system under s. 70.99, Stats., or the applicant's immediate supervisor if in the bureau of property tax, shall be responsible to see that the following conditions are met:

1. The effective start and end dates of temporary assessor certification are adhered to.

2. No more than 2 persons employed by private firms may function as temporary assessors in the same municipality.

(2) **APPLICATION.** Application for temporary assessor certification shall be in writing and notarized on the form prescribed by the department of revenue.

(3) **WHEN VALID.** Temporary assessor certification shall become effective upon the mailing of a letter of approval by the department of revenue. Temporary certification shall expire after whichever of the following first occurs:

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(a) One hundred days have expired since the certification became effective; or

(b) The results of the first assessor certification examination conducted after the temporary assessor certification became effective are issued.

(4) **AUTHORIZED DUTIES.** A temporary certified individual shall be authorized to perform in accordance with the Wisconsin property assessment manual, and under the direct supervision of the certified individual in sub. (1) (c), the duties defined for the lowest assessment technician level of local assessor certification under sub. (1) (c).

History: Emerg. cr. eff. 12-31-80; cr. Register, May, 1981, No. 305, eff. 6-1-81.

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.

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