

# Annual Assessment Report (AAR) - Form PR-800 Instructions

## I. General Instructions

As an assessor, you must file an AAR for each municipality you are responsible for. In this report you summarize and explain to the municipality, the assessment work you performed for the current assessment year.

If you have questions regarding the AAR, email [Education and Certification](#).

### A. Informing the municipality

- You must clearly explain the work you performed so the municipality is able to easily understand your work, yet keep it detailed enough so the Wisconsin Department of Revenue (DOR) is able to answer any questions about the work you performed
- The purpose of the report is to inform the municipality of the work you performed. If your explanation is too technical, the municipality (who are not assessment professionals) will not understand it.

### B. Tips for completing the AAR

1. **"Tab" key** – use the "Tab" key to navigate through the form; do not use the "Enter" key
2. **Website addresses** – when entering or pasting website addresses into a cell, make sure:
  - You are on the top line of the cell – the cell is set up with two lines to allow for longer addresses
  - There is no space in front of or after the address
  - You tab to the next cell; do not use the "Enter" key
3. **Zip + four** – do not enter the dash in the zip + four (ex: enter 123456789 instead of 12345-6789)
4. **Year** – dates require a four digit year
5. **File** – the MAR, TAR and ECR **before** completing the AAR
6. **Parcel counts and acres** – auto-filled from the Statement of Assessment (SOA)
  - If you did not file the SOA, the fields are blank
  - After filing the SOA, these fields will auto-fill in the AAR
  - **Re-open your AAR from our website:**
    - Save AAR as a re-useable form
    - Make sure the other reports are filed
    - Open the saved AAR and the cells should be filled in for you
7. **Symbols**
  - Use only the following symbols: # / . ' + \_% : @ = ; ( ) ? -
  - Other symbols may cause errors

### C. Split district

If the municipality is a split district (located in more than one county), use the primary portion (county) to file the AAR. (ex: Wisconsin Dells is in four counties, Columbia, Sauk, Adams and Juneau counties. The assessor must file the AAR using Columbia County co-muni code (11-291) since Columbia County is the primary portion.)

#### 1. AAR should contain detailed information that explains:

- Work you performed
- Your market and trend analyses
- Methods used to develop your land and improved parcel valuations
- Reconciliation of the methods
- Performance and test measures

Assessors are required to follow professionally accepted appraisal practices as outlined in USPAP, the IAAO Technical Standards, and the *Wisconsin Property Assessment Manual (WPAM)*.

## 2. While completing the AAR, review the following:

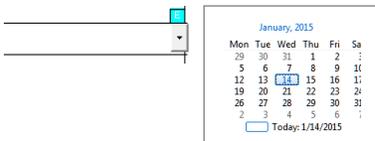
- These AAR instructions
- [IAAO Technical Standards](#)
- [WPAM](#)

## 3. Accessing the AAR

- **From our website**
  - [Assessor page](#) – located under "Online Services"
  - [Property Assessment Forms page](#)
- [Direct link to the AAR report](#)

## 4. Report format tips

- AAR is a fill-in Adobe PDF form – you can tab through the entry fields, attach related documents and save the file to your computer
-  **Blue boxes** – throughout the form, you will see blue boxes with a question mark. These boxes are next to cells that need further instructions.
-  **Red boxes** – if there is an error or missing information, you will see a red box with an x. If you hover over the box, you will see the error message. A red box is an indicator that a value is required.
-  **Yellow boxes** – if an entry is above or below the anticipated parameters OR a change was made to a prepopulated field. A yellow box with an exclamation point will appear. If you hover over the box, the message will suggest you verify the entry.



**Green boxes** – with an "E" are present in date fields. A drop down box will appear providing a date for selection.



**Pre-populated fields** – are found in Section 2 scope of work and Prepopulated information reported in 2014 can be changed. If changes are made a pop up box will ask if you want to make changes. Click "Ignore" to override these prepopulated numbers

- **Negative numbers** – When you enter just a number, it is positive. If you wish to enter a negative number you must enter the minus sign before the number.

## 5. Submission due date

There are actually two different submission due dates for the assessor.

- First due date** – delivery of the report to the municipality
  - Deliver the original signed AAR to the municipality before the Board of Review (BOR) begins
- Second due date** – submit your report to DOR within 30 days after the final adjournment of the BOR

## II. Form Instructions

### A. Steps to complete the AAR

**Note:** Submit your completed MAR before completing and submitting your AAR.

1. Open the report and save it to your computer (ex: to folder or desktop). **Note:** Be sure to save it as a reusable copy. For more information on reusable copies, see page 10 of these instructions.
2. Use the "Tab" key to navigate through the form; **do not use the "Enter" key since errors may result**
3. Update the report as your valuation work progresses during the year
4. To prevent losing data while you're filing, save the report often
5. Complete the entire form (ex: checkboxes, lines, boxes, tables)
6. **Adding attachments:**
  -  a. Add attachments by clicking the paperclip icon in the left margin of the report
  -  b. Then click the Add button on the Attachments panel (left column). Navigate to your directory with the attachments and click the document to attach your file.
  - c. Attachments become part of the report and are saved with the report
  - d. Use the same paperclip icon to remove, change or add more files
7. If the font of a fillable box becomes too small for the text you are entering, attach an extended explanation

### B. Major parts of the report

#### Title page (Page 2)

Check the municipal type and enter its name, county, five-digit municipal code, the municipal head of government (Presided Over By), your name address, and the effective year.

#### Section 1 (Pages 1-6)

1. **Letter of Transmittal (page 1)** – this letter formally introduces the report to the municipality.
  - Enter the date and official address of the municipality
  - Municipal type, name, county and the head of government with his or her title auto-fills from page 2
  - In paragraph four, check the box if your contract specifies property inspection guidelines
  - At the bottom of the letter, enter your certification number and level, and your certification expiration date. This information auto-fills the primary assessor certification fields on page 27.
  - **Note:** When submitting the AAR for the **Statutory Assessor**, the *Statutory Assessor* name auto-fills under the current WAMS ID log in. If you are submitting for the Statutory Assessor, you can override this field.

Example – page 1

Authorized users are cautioned that the final opinions of value are based on certain information, assumptions, and possible limiting and hypothetical conditions. When and if any of these exist, they are identified in the body of this report and in the individual property record files. Any change to these conditions may affect the opinion of value. A due diligent review of this report by the client and other authorized user is strongly recommended.

Respectfully submitted,  
*Statutory Assessor Name auto-fills* → Joe Assessor  
(Statutory Assessor)

*Certification Number* → Assessor Certification Number: XXXXXXXX

*Level* → Assessor Certification Level: 3

*Expiration Date* → Expiration Date: 01/21/2021

2. **Effective Date of Appraisal and Report (page 2)** – enter the date you submitted the report to the municipality
3. **General Description of Jurisdiction (page 3)** – enter a general description of your municipality in the box provided. Include: location, land area, lake and river description, demographics, and types of industry.
4. **Estimated Level of Assessment (page 3)** – enter your estimated level of assessment from your ratio study
5. **Summary of Required Dates and Reports (page 3)** – enter dates, check the appropriate boxes, and enter figures requested regarding the statutory requirements. **Note:** Only check one box on each line. Also, the number fields auto-format with commas.

## Section 2 – Scope of work and valuation methods (Pages 7-8)

- 1. Scope of Work (Page 7)** – includes the analysis and consideration of the highest and best use of property, along with the location, physical, economic, and legal aspects associated with the taxable properties.

Enter the work activity completed for the current assessment year by approximate percentage for each class in the table on page 7. The following example shows a municipality that is on a five-year full revaluation cycle with 20 percent of the Class 1, 2 and 7 property revalued annually according to the Full Revaluations requirement and the remaining 80 percent of Class 1, 2 and 7 property being revalued annually according to the Interim Market Update requirements to keep the entire municipality at full value. Classes 4, 5, 5m and 6 property classifications should be field reviewed annually as are business personal property accounts. (Annual Assessor Requirements by Assessment Type, WPAM 4-3.)

**Note:** The Parcel Count column will auto-fill with information from the SOA. You can override the number in the 2015 version of the report.

Enter the **total number** of personal property accounts

Class Code	Class Type	Parcel Count	Full Revaluation	Exterior Revaluation	Interim Market Update	Review/Maintenance
Class 1	Residential	850	20 %	0 %	80%	0 %
Class 2	Commercial	12	20 %	0 %	80%	0 %
Class 4	Agricultural	356	0 %	0 %	0%	0 %
Class 5	Undeveloped	211	100 %	0 %	0%	0 %
Class 5m	Agri Forest	110	100 %	0 %	0%	0 %
Class 6	Prod Forest	101	100 %	0 %	0%	0 %
Class 7	Other	104	20 %	0%	80%	0 %
Personal Property		23	100 %			

### 2. Definitions of terms used in the table above:

**Full Revaluation** – field review and verify Class 4 – 7 classification changes

- Inspect the interior and exterior of all parcel improvements, measure, photograph, and sketch the buildings and map the layout of Class 7 farm set building
- Identify land sizes and verify classifications
- Conduct sales validation/verification inspections and analysis; and report results
- Conduct inspections of significant building permit activity to update PRC attributes
- Create new or recalibrate existing automated valuation models (AVMs) and update individual valuation models for unique property to assess all properties
- On-site reviews to verify personal property accounts and physically inspect/audit assets

**Exterior Revaluation** – field review and verify Class 4 – 7 classification changes

- Inspect the exterior of all parcel improvements
- Measure, photograph, sketch the buildings, and map the layout of Class 7 farm set buildings
- Identify land sizes and verify classifications
- Conduct sales validation/verification inspections and analysis, and report results
- Conduct inspections of significant building permit activity to update PRC attributes
- Create new or recalibrate existing automated valuations models (AVMs) and update individual valuation models for unique property to assess all properties
- On-site reviews to verify personal property accounts, without physical inspection/audit of assets

**Interim Market Update** – field review and verify Class 4 – 7 classification changes

- a. Conduct sales validation/verification inspections and analysis; and report results
- b. Conduct inspections of significant building permit activity to update PRC attributes
- c. Recalibrate existing automated valuations models (AVMs) to appraise all properties and update individual valuation models for unique property based on sales analysis
- d. On-site reviews to verify personal property accounts, without physical inspection/audit of assets

**Review/Maintenance** – field review and verify Class 4 – 7 classification changes

- a. Inspect the new construction, demolition, splits, combinations, reclassifications and annexations
- b. Conduct sales validation/verification inspections and analysis; and report results
- c. Conduct inspections of significant building permit activity to update PRC attributes
- d. On-site reviews to verify personal property accounts, without physical inspection/audit of assets

**Note:** The form allows one entry for inspection type. If you conduct more than one type of inspection, note this in the "Scope of Work Notes" on page 10.

**i** Enter a percentage in each field that adds up to 100 percent (ex: *full revaluation* with 20 percent property inspections while conducting an *interim market update* of the municipality: 80% + 20% = 100%). **Note:** Enter additional information in the "Scope of Work Notes" on Page 10.

**3. Valuation Methods (Page 8)** – enter the approximate percentage of parcels from each class using the valuation method you applied. See example below.

Class Code	Class Type	Land Values From Market	Cost Models			Sales Models		Income Model
			WPAM Costs Volume II	Other Cost Manual	Composite Conversion Factor	Composite Adjust Grid	Statistical Model	Direct or Yield Method
1	Residential	100%	100%			100%		
2	Commercial	100%		100%		100%		50%

#### 4. Example of a completed table:

Check boxes or fill in blanks of all that apply:

1. Number of properties field inspected .....	249
2. Type of inspection .....	<input type="checkbox"/> Interior <input checked="" type="checkbox"/> Exterior <input checked="" type="checkbox"/> Drive-By
3. Enter the number of sales within the municipality occurring in the year prior to the assessment date .....	26
4. Enter the number of sales reviewed for validity .....	26
5. Enter the number of valid sales .....	11
6. Enter the number of valid sales inspected .....	11
7. Conducted ratio study for the previous assessment date .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
8. Conducted ratio study for the current assessment date .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
9. Enter the number of building permits .....	44
10. Enter the number of building permits field inspected .....	44
11. Enter the number of new construction inspections .....	4
12. Analyzed new construction .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
13. Enter the number of parcels classified as agricultural .....	356
14. Enter the number of parcels inspected for agricultural classification .....	356
14a. Type of inspection .....	<input checked="" type="checkbox"/> On-site Physical Inspection <input checked="" type="checkbox"/> Drive-by <input checked="" type="checkbox"/> On-line maps, aerial photos or other
15. Updated values of agricultural land using the use-value rates supplied by the DOR adjusted to the overall level of assessment for the current year as determined by the assessor .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
16. Collected income and expense information for income-producing property .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
17. Calculated and reviewed data relating to capitalization rates for appraising income-producing properties .....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA
18. Identified and valued all personal property .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA

In addition to the information found in the report, such as found in the Market Analysis, the following describes components of the scope of work.

Multiple boxes can be checked for type of inspection

Field #13 is pre-filled from page 7

~ New ~  
Multiple boxes can be checked for type of agricultural inspection and verification.

**Note:** Enter the Scope of Work Notes in the area provided on Page 10 and/or click the checkbox if attaching information

### Section 3 – Market analysis (Pages 10-11)

**1. Sources of Information (Page 10)** – enter the website address or location for each object. Copy and paste the website address or enter the location of the object.

**Note:** Do not use the "Enter" key or spacebar after the website address.

**2. Neighborhood Identification (Page 11)** – a neighborhood is defined by *The Dictionary of Real Estate Appraisal*<sup>1</sup>, as a group of complementary land uses; a congruous grouping of inhabitants, buildings, or business enterprises.

- Some municipalities may have only one neighborhood while other may have many
- Your report should include:
  - Explanation of your analysis determining the number, location and characteristics of your neighborhood(s)
  - Map indicating the boundaries of the neighborhood - include as an attachment. Click check box #3 on the top of Page 11 if providing the neighborhood description as an attachment

<sup>1</sup> The Dictionary of Real Estate Appraisal, fifth edition, Appraisal Institute, 2010.

## Section 4 – Trend analysis (Page 11)

**Analysis of Local Trend (Page 11)** – this area identifies the current trend in real estate for the jurisdiction.

**SECTION 4**

**TREND ANALYSIS**

**Analysis of Local Trend:** Various statistical analyses were performed to determine the current trend in real estate sales for this jurisdiction. Included in this analysis were \_\_\_\_\_ sales dating January 1, \_\_\_\_\_ through December 31, \_\_\_\_\_. Sales occurring one or two years prior to the assessment date are analyzed to determine if the market is stable, appreciating or depreciating.

The method(s) used to determine the market trend:

Analysis of economic/market trends from outside professional sources.

Analysis of square foot selling price:

Paired sales analysis:

Regression analysis:

Insufficient Sales:

Other - Explain: \_\_\_\_\_

Based on the above analysis, the local market trend from \_\_\_\_\_ to January 1, \_\_\_\_\_ is: \_\_\_\_\_ % per year (indicate positive or negative annual trend) Residential  
 \_\_\_\_\_ % per year (indicate positive or negative annual trend) Commercial

**Trend Explanation:**

Refer to Chapters 7 and 14 of the WPAM.

The period could be a shorter term than the sales period above.

**Note:** Enter Trend Analysis Notes in the area provided and/or click the checkbox if attaching information

## Section 5 – Land valuation (Pages 11-13)

### 1. Land Valuation Example (Page 11)

Enter the number of land sales in each class and then check each method you used to value the land.

Class Code	Class Type	Number of Bare Land Sales
1	Residential	10
2	Commercial	7
4	Agricultural	4
5	Undeveloped	3
5m	Agri Forest	0
6	Prod Forest	0
7	Other	2

**Model Specification:**

Check the method(s) used for appraising land:

<input checked="" type="checkbox"/> Comparative Unit Method	<input type="checkbox"/> Anticipated Use or Development Method
<input type="checkbox"/> Base-Lot Method	<input type="checkbox"/> Capitalization of Ground Rent
<input type="checkbox"/> Allocation Method	<input type="checkbox"/> Land Residual Capitalization
<input checked="" type="checkbox"/> Abstraction Method	<input type="checkbox"/> Other _____

Explain specifications in the Land Valuation Notes area.

**2. Model Specification (Page 12a)**

- Enter market value ranges, not assessed values (ex: market value of agricultural land **not** use value and full market value of undeveloped land)
  - Page 13 – enter adjusted values from Page 12a
- ~ New ~ – provide the minimum and maximum for each land class.

Class Code: 1 Class Type: RESIDENTIAL			
Approximate Unit Value Range			
Minimum:	4,000.00	Maximum:	74,000.00 Type: ACRE
Minimum:		Maximum:	Type: SQUARE FOOT
Minimum:		Maximum:	Type: FRONT FOOT
Minimum:		Maximum:	Type: STANDARD LOT
Class Code: 2 Class Type: COMMERCIAL			
Approximate Unit Value Range			
Minimum:		Maximum:	Type: ACRE
Minimum:	2,000.00	Maximum:	116,000.00 Type: SQUARE FOOT
Minimum:	300.00	Maximum:	2,450.00 Type: FRONT FOOT
Minimum:		Maximum:	Type: STANDARD LOT

Entry required for each ACRE field.

- 3. Influence Factors (Page 13)** – as stated on the AAR, influence factors are applied to individual parcels to account for external influences due to location, shape, size, view or topography. Those influences can be either positive or negative.
- Positive influence** – might be a location adjacent to a park
- Negative influence** – might be a residential lot located next to a landfill

**Example:** shows how to use the table

Class Code	Class Type	Reasons for Influence Factors
Class 1	Residential	adj commercial (-); hillside (+); urban (-)
Class 2	Commercial	Waterfront (+); East Nghb (-)
Class 4	Agricultural	
Class 5	Undeveloped	Hunting lowland (+)
Class 5m	Agri Forest	None
Class 6	Prod Forest	Topography
Class 7	Other	NA

- 4. Land Valuation Notes (Page 13)** – explain adjustments in the Land Valuation Notes area provided and/or check the box if attaching information

**Land Valuation Notes:**

Land values have remained steady while agricultural lands have shown decreases

5.  Providing any of the following information as an Attachment Labeled: Section 5- Land Valuation Data
- Sales used
  - Sales not used
  - Model calibration: documentation of values
  - Model validation: ratio study if there are sufficient & vacant land sales
  - Basis for adjustments

## Section 6 – Improved property valuation (Pages 13-15)

### Cost approach (Page 13)

#### 1. Model Specification – example:

SECTION 6	
IMPROVED PROPERTY VALUATION	
COST APPROACH	
<b>Model Specification:</b>	
Identify the technique(s) used to determine model specification:	
<input checked="" type="checkbox"/>	Volume II of the <i>Wisconsin Property Assessment Manual</i> is being used to specify residential, apartments, agricultural property and other.
<input checked="" type="checkbox"/>	Marshall Valuation Services is being used to specify commercial property.
<input type="checkbox"/>	I have developed my own model specification.
<input type="checkbox"/>	Other cost (identify) _____

- Enter Model Specification Notes in the area provided and/or click the checkbox if attaching the information
- Building Units vary depending on type of property. Cost-per-square-foot is used for most improvements, volume units are used for items such as tanks. Units usually reflect the attribute by which the asset sells in the market.

#### 2. Model Calibration – Cost Approach (Page 14)

Identify the technique(s) used to determine model calibration:	
<input checked="" type="checkbox"/>	Volume II of the <i>Wisconsin Property Assessment Manual</i> is being used to calibrate residential, apartments, agricultural property and other.
<input checked="" type="checkbox"/>	Marshall Valuation Services is being used to calibrate commercial property.
<input type="checkbox"/>	I have developed my own cost figures.
<input type="checkbox"/>	I have validated the multiplier (as supplied in WPAM, Volume II).
<input type="checkbox"/>	I have developed my own depreciation tables.

- Enter Model Calibration Notes in the area provided (page 15) and/or click the checkbox if attaching information
- Enter Cost Approach Notes in the area provided and/or check the box if attaching information

#### Model Calibration Explanation:

<div style="border: 1px solid black; height: 80px;"></div>
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7.  Providing Attachment Labeled: Section 6.2-Model Calibration Explanation

### Sales Comparison Approach (Pages 15-16)

Explain model specification and calibration and attach all analysis. Model verification includes a ratio study comparing values before and after model calibration. Identify specification(s) used to establish the model. See example below.

Sales comparison  
 Multiple regression analysis  
 Other - Explain: \_\_\_\_\_  
 Not Applicable - insufficient sales

- Enter Sales Comparison Model Specification Notes in the area provided and/or click the checkbox if attaching information

### 1. Model Calibration – Sales Comparison Approach Example (Page 16)

The following calibration technique(s) were used:

Sales listing showing property attributes  
 Sales comparison approach with adjusted comparables  
 Multiple regression analysis  
 Other - Explain: \_\_\_\_\_  
 Not Applicable - insufficient sales

- Enter Sales Comparison Approach Model Calibration Notes in the area provided and/or click the checkbox if attaching information

**Model Calibration Explanation:**

11.  Providing Attachment Labeled: Section 6.6- Model Calibration Sales Approach

### 2. Model Validation – Sales Comparison Approach (Page 17)

The assessor needs to validate any selected model by comparing the estimated values for those properties that sold to the actual sale prices. The smaller the difference, the more accurate the model.

- Enter Sales Comparison Approach Notes in the area provided and/or click the checkbox if attaching information

The sales comparison model was validated by:

Comparing the value estimates using the model against the sale prices  
 Other - Explain: \_\_\_\_\_  
 Not Applicable - insufficient sales

**Sales Comparison Approach Notes:**

12.  Providing Attachment Labeled: Section 6.7 Sales Comparison Notes  
(Include a list of sales used and a list of sales not used)

**Income Approach (Pages 17-18)**

Describe steps taken to develop an income approach to value and attach a copy of your income and expense survey. Check the box for the specification, calibration, and validation methods used.

**Model Specification:**  
There are two models that can be used to appraise commercial properties using the income approach.

The specification(s) used for the income approach were:

Direct Capitalization  
 Yield Capitalization  
 Other - Explain: \_\_\_\_\_  
 Not Applicable

**Model Calibration:**  
The calibration(s) used for the income approach were:

Data from Market  
 Data from Professionally Acceptable Sources  
 Other - Explain: \_\_\_\_\_  
 Not Applicable

**Model Validation:**  
The validations used to test the income model were:

Comparing the value estimates using the model against the sale prices  
 Other - Explain: \_\_\_\_\_  
 Not Applicable - insufficient sales

- Enter the Income Approach Notes in the area provided on page 18 and/or check the box if you are attaching the information

**Section 7 – Reconciliation and value summary (Pages 18-22)**

Enter the Reconciliation Notes in the area provided on page 18 and/or click the checkbox if you are attaching information

- 1. Performance and Test Measures (Page 19)** – more information about ratio studies is available in Chapter 14 of the *Wisconsin Property Assessment Manual*. There is no required number of sales for a ratio study.

**The following two charts help to explain the relationship of sale prices and assessments.**

**Chart 1 – ~ New~** these fields will auto-fill from your 2014 AAR entries. If the fields do not auto-fill, you will need to enter the data (Prior year assessment compared to prior year sales):

- Number of sales by class
- Prior year's total assessed value of the sales
- Total sales price of the sales
- Aggregate, mean and median ratios

- Coefficient of dispersion
- Coefficient of concentration
- Price-related differential as determined by your analysis

**Chart 1 - Prior year assessments 2014 assessments compared to prior year 2013 sales**

Major Classes →	Residential	Commercial	Other
Number of Valid Sales	2	0	0
Total Assessed Value of Valid Sale Parcels	233,700	0	0
Total Sales Price of the Valid Sale Parcels	238,000	0	0
Aggregate Ratio	98.19	0	0
Mean	86.54	0	0
Median	86.54	0	0
Coefficient of Dispersion	36.00	0	0
Coefficient of Concentration	45.00	0	0
Price-Related Differential			

After the valuations are completed for 2014, a second ratio study is conducted to verify valuation changes made during the revaluation process (if applicable) produced credible results. In this scenario the test statistics for January 1, 2015 compare the assessments for January 1, 2015 to the sales that occurred during 2014.

**Note:** Calculate and report the performance/test statistics for each class. The “before” ratio study compares the prior year assessments to the sales from the prior year. The “before” test statistics for January 1, 2014 compare the January 1, 2013 assessments to the sales that occurred during 2013.

**Chart 2 - to complete this chart (Current year assessment 2015 compared to prior year 2014 sales) enter:**

- Use the same sales information to complete the second chart
- Enter the current years assessed values in the same manner as you completed the first chart
- Enter the aggregate, mean and median ratios; coefficient of dispersion; coefficient of concentration; and price-related differential as determined by your analysis of this information

**Chart 2 - Current year assessment compared to prior year sales**

Major Classes →	Residential	Commercial	Other
Number of Valid Sales	2	0	0
Total Assessed Value of Valid Sale Parcels	228,300	0	0
Total Sales Price of the Valid Sale Parcels	238,000	0	0
Aggregate Ratio	95.92	0	0
Mean	91.72	0	0
Median	91.72	0	0
Coefficient of Dispersion	13.00	0	0
Coefficient of Concentration	15.00	0	0
Price-Related Differential			

- Enter the Ratio Study Notes in the area on page 21 and/or click the checkbox if you are attaching the information

**2. ~ New~ – Type of revaluation (Page 21)**

A dropdown box provides selections for type revaluation

I have been primary assessor since \_\_\_\_\_ (date)  
 The last revaluation was completed \_\_\_\_\_ (year)  
 Type of revaluation: 
 Exterior Revaluation  
 Full Revaluation  
 Interim Market Update  
 Unknown
   
 I have lawfully submitted this report.

To file this report, you must \_\_\_\_\_, by checking yes box below. This will serve as your lawful signature for this report.

I declare that this report and all attachments are true, correct, and complete to the best of my knowledge and belief.  Yes  No

- 3. **Certification (Page 21)** – Read the certification carefully on the bottom of the Certification page. If you check the "Yes" box, we consider this your signature.
- 4. **Primary Assessor & Contracted Appraiser (Page 22)** – the assessor signing the roll must be listed as the Primary Assessor.

Contracted assessors may be used for valuing unique properties or in circumstances when the primary assessor does not possess the experience valuing a complex property.

Certified assessment staff are often utilized for gathering data and other assessment tasks. When staff is utilized in this manner but are not developing an opinion of value list their name and job duties in **Section 8, Additional Comments (Page 23)**.

**SECTION 8**

**ADDITIONAL COMMENTS**

Support Staff-

John Smith: Developed income and expense model and analysis tools for all multi family rental properties.  
 Jane Smith: Agricultural classification inspections, questionnaires and photos.  
 Robert Smith: Market modeling and sales analysis

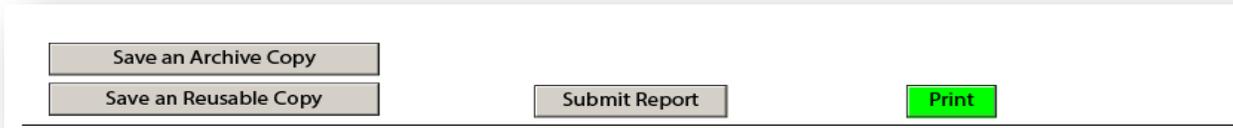
**Section 8 – Attachments (Pages 23-24)**

- You include attachments to show your work
- There is no limit to the number of attachments you provide with your report
- A list of suggested attachments is included in the Table of Contents as shown below

<b>Section 1</b>	
Copy of Notice of Changed Assessment	.....
Assessor's Affidavit	.....
Open Book Summary of changes (provided at close of Open Book)	.....
<b>Section 3</b>	
Links to On-Line Data/Maps	.....
Neighborhood/Market Area Map: Maps, description, statistical report, explain adjustments	.....
<b>Section 5</b>	
Valuation Analysis: Land Tables, Trend Analysis, Multiplier Verification, Depreciation Analysis	.....
List of Sales considered in Analysis - Include Used and Not Used	.....
<b>Section 6</b>	
List of Sales considered in Analysis - Include Used and Not Used	.....
Valuation Model Used for Each Property Class	.....
<b>Section 7</b>	
Names and Qualifications of those Providing Significant Help	.....
Supporting Documentation	.....
Work Contract or Written Agreement	.....
Sample Electronic Property Record Card for each Class of Property Assessed in the Municipality	.....
Revaluation Notice as Published (if applicable)	.....

**1. Finalizing your Report** – now that you completed your report, review:

- Accurate information?
- All documents are attached?
- After you are satisfied, you are ready to save, print and submit your report



**2. Saving and Submitting the Report**

**a. Archive and Reusable Copies**

With the Adobe fillable format you are able to save both an archive (static) copy and a reusable (dynamic) copy.

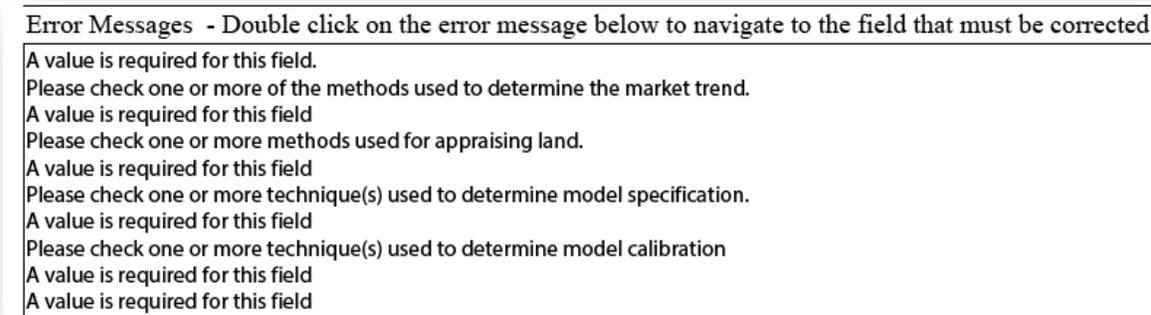
- **Archive (static) copy** – use this type to send to someone for their records (ex: clerk of the municipality)
- **Reusable (dynamic) copy** – saved by you for later use
  - If you are working on the report and are unable to finish the entire report, save it as a dynamic copy and complete the report at a later time
  - Use this type to file an amended report, if needed

**b. Attachments**

- When you save the report, the attachments are saved separately from the report
- If you are filing an amended report, attach documents before you submit the amended report

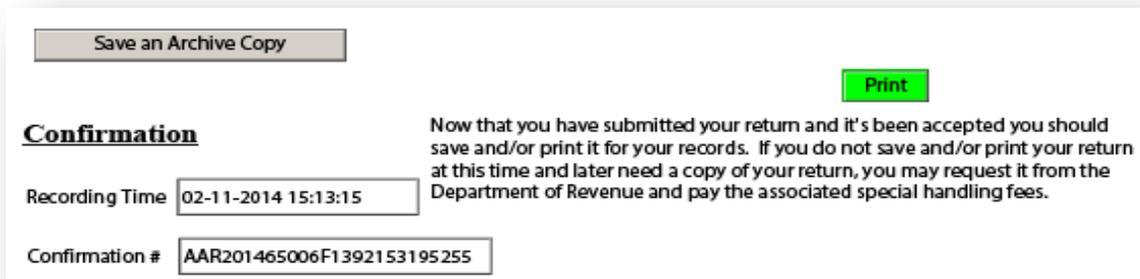
**c. Correcting Errors**

- Errors message(s) will appear (see example below) when you click the "Submit" button
- To correct an error, double click the message to view the error
- Once you correct all the errors, you may submit your report



**d. Confirmation Page**

- Time stamp (recording time) and confirmation number are provided with a successful filing
- Save your report after you submit. This will save the confirmation as the last page of your report.



### III. Managing your WAMS ID

#### A. User account

- To manage your account, log into the WAMS at: [on.wisconsin.gov/WAMS/home](http://on.wisconsin.gov/WAMS/home)
- Password recovery information is located at: [revenue.wi.gov/erettr/training/recovery.pdf](http://revenue.wi.gov/erettr/training/recovery.pdf)

#### B. When logging into the AAR (PR-800) – [ww2.revenue.wi.gov/Internet/forms/slf/pr-800.pdf](http://ww2.revenue.wi.gov/Internet/forms/slf/pr-800.pdf)

- You can test your administrator privileges by entering the five digit municipal code
- Once your WAMS ID login is accepted, the AAR will pre-fill the these fields: town village or city, county and presided over
- Based on your profile it is possible that you were not granted permission by the Primary Assessor, or your request for authorization was changed

#### C. User account changes

1. AAR jurisdictions are modeled after those identified in eRETR and the Municipal Assessment Report (MAR) and Provide Assessment Data (PAD):
  - Jurisdiction approval for Primary Assessors are granted access through the eRETR and DOR Equalization Bureau District Offices
  - Assessor staff is granted jurisdiction access through the Primary Assessor. **Note:** If you have an assessment staff role, contact your Primary Assessor for access privileges.
2. **Changes made to the managed user list by the primary assessor may change**
  - Additional changes are made when the contracted assessor changes
  - After the first of year contracts may change as will approvals
  - It is important that all work in the AAR is completed prior to January 1 to prevent access changes

#### D. For more information on managing WAMS permission review –

*eRETR Manage Users System County Procedures Staff Management:* [revenue.wi.gov/erettr/training/manage2.pdf](http://revenue.wi.gov/erettr/training/manage2.pdf)