# Wisconsin Dept of Revenue State & Local Finance Newsletter September 2022



#### Message from our administrator

Whether we are warmed by time with family and friends, or the summer heat, it is time to celebrate each other as we transition into fall.

Everyday I am reminded of how important each and every one of you is to the success of the Wisconsin Department of Revenue (DOR). I am honored every day to work with a magnificent team in our State and Local Finance Division and DOR, and am proud of their work and dedication

to DOR and more importantly - to Wisconsin residents.

But let us not rest, as we have challenges to meet and issues to solve. I love the quote, "Vision is the art of seeing what is invisible to others." It is usually in the most difficult times that we find the most innovative thoughts and solutions.

"Vision is the art of seeing what is invisible to others."

I am inspired every day by people who look beyond the ordinary to discover the extraordinary solutions to our daily challenges. Ironically, these folks are not corporate leaders, they are not TV stars or talk show hosts...they are our team members, neighbors and friends who choose not to accept the day-to-day and find the answers to our issues.

We don't move ahead by doing the same thing every day, forever. Nor do we build a better world by watching the old one sail away in front of us. We build a better tomorrow by NOT accepting the status quo, seeing a brighter future...then building it together. I have been found to repeat a phrase that I think sums up my vision. "The train to progress is leaving the station....get on board or off the tracks, because we're moving!"

#### A Big Thank You!

Thank you to those who filled out our recent ARPA-SLFRF – Federal Infrastructure Funding Survey. Your input is valuable as we constantly look at better ways to serve you. The survey results allowed us to focus on what information we are going to provide to assist in your work. To view some of the survey results, visit <u>page 3</u> of this newsletter.

To you all I say – THANKS.

John Dickert,

SLF Administrator



2022 calendars for: local governments | assessors

Sep 5	State holiday – offices closed
Sep 15	Notices posted – 2022 Revised Estimate Shared Revenue, 2023 Original Estimate Shared Revenue
	Notice issued – Ad Valorem Final Billing Statement
Oct 3	Forms due to DOR – Request for Chargeback of Refunded or Rescinded Taxes, Request to Share Non-manufacturing Omitted Taxes, Late Lottery and Gaming Credit Application, Final MAR
	DOR posts final 2022 Technical College and Special District equalized values
	Notices issued – Telco Companies Final Assessments and Billing Statements, Gross Revenue License Fee Installment
Oct 4	Report posted – Tax Incremental Certification
Oct 25	Statistical reports posted
Oct 31	Due to DOR – Technical College Apportionment Form; 2022 TID creations, territory amendments and base value redetermination documents and fees
	DOR issues certification – Pipeline & railroad termined distribution for municipalities with terminal facilities
	Report posted – Major Class Comparison
Nov 10	Due to DOR – Telco, ad valorem, gross revenue payments
Nov 15	Due to DOR – State, county and special district apportionment forms
Nov 18	Notices posted – School Levy Tax Credit, Full Disclosure
Nov 21	DOR issues final shared revenue payments
Nov 24	State holiday – offices closed
Dec 15	Due to DOR – County and Municipal Levy Limit Worksheet
Dec 19	Due to DOR – Tax Increment Worksheet and Statement of Taxes
Dec 30	Due to DOR – 2022 Tax incremental project and allocation amendment documents
Dec 31	Due to DOR – Final or amended 2022 MAR

# Meet SLF's Newest Employees

### Welcome to our team!

The State and Local Finance Division has eight Property Assessment Specialists (PAS) who started in May 2022 in various Manufacturing and Equalization district offices around the state. We also have two recent additions in our Office of Technical & Assessment Services (OTAS). Our new team members are happy to serve Wisconsin communities and businesses.



Ken One Peace is responsible for the valuation of manufacturing property within the city of Madison and Green County. Prior to joining DOR, Ken worked as an assessor with the city of Madison.



Brandon Pendl assesses manufacturing businesses in Langlade, Shawano, and rural Manitowoc Counties. Before joining SLF, he worked in the cattle division of a large, investor-led dairy operation in northeast Wisconsin.

**Dale Savage** joined Milwaukee's Manufacturing & Utility Bureau as a manufacturing and telco PAS. As a PAS, Dale visits sites of many industrial properties. Prior to joining SLF, she worked as a welder/ fabricator for 10 years.

Ben Staads joined Eau Claire's Manufacturing & Utility Bureau. Prior to joining the SLF team, he worked in the trades for 18 years, 16 of them as a mason/foreman.



Laura Villaron is responsible for valuation of manufacturing property within Dodge County. Prior to joining SLF, Laura worked as an auditor in DOR's Income, Sales and Excise Tax Division.



Aprill Flores joined our Green Bay Equalization Bureau. Aprill assists in the annual establishment of equalized values. Before joining us, she was a real property lister in Oconto County.



Larry Weese joined Eau Claire's Equalization Bureau. He works on developing the equalized values for the 19 counties in the Eau Claire district. Prior to joining SLF, Larry worked for the city of Wausau as a property appraiser.

Jory Wagner joined our Eau Claire Equalization Bureau. Jory works on the development of the equalized values for the 19 counties in the Eau Claire district. Prior to joining DOR, Jory worked as a computer numeric controlled (CNC) machinist and an associate consultant.



Lauren Franklin joined our team in March as the OTAS Integration/Automation Supervisor. She supervises and supports the business analysts who assist in testing SLF forms, systems, and applications. Before joining SLF, she worked as a software implementation project manager.

Valerie Thompson joined OTAS in July. She comes to us from DOR's Income, Sales and Excise Tax Division. She also has experience in customer service and as an events coordinator for a technical college.



# Attention! Motor fuel form available in MTA

Motor Fuel Tax Refund Claim Form (MF-001) is available for e-filing through My Tax Account (MTA). MTA is free, simple, secure, and available 24 hours a day, seven days a week. If you need assistance getting your MF-001 form e-filed using MTA, contact DOR at DORExciseTaxpayerAssistance@wisconsin.gov or (608) 266-6701.

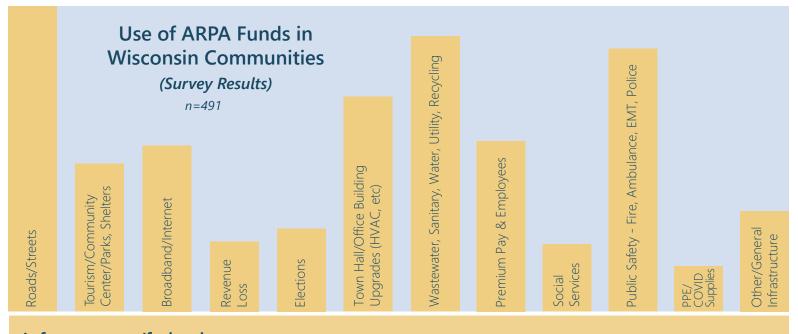


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## Stay connected with DOR for up-to-date information

- Questions? visit DOR's Contact Us page (under "Governments"), which provides State and Local Finance contact information by topic and office locations
- Subscribe to DOR E-News select the list you'd like to see news for (ex: municipal clerks, assessors)
- Expanding our email lists if you don't see a list that fits your needs, email us at slf@wisconsin.gov
- Need training or a speaker for your event submit your request to <u>slf@wisconsin.gov</u>
- Social media
  - » Follow us on Twitter, LinkedIn and YouTube
  - » Stay connected let us know what social media you're on



**Infrastructure/federal grants survey** – thanks for your responses to our ARPA-SLFRF – Federal Infrastructure Survey. Of the 1,057 respondents, 30% stated they used and/or allocated their funds to date. That means if your municipality hasn't decided what to do with your ARPA-SLFRF, you're not alone. Recipients have until December 31, 2024, to spend their funds.

#### Survey results

- View the above graph to see where some Wisconsin communities are distributing their ARPA-SLFRF. These results were compiled from the responses to our ARPA-SLFRF Federal Infrastructure survey.
- Federal infrastructure funding/grant writing some of you indicated you'd like more information on applying for federal infrastructure funding. We recently emailed that information to those interested. Here is a link to that information.

**Regional spending of ARPA funds** – if you're interested in hearing how regional recipients of over \$10 million in ARPA-SLFRF are using their funds, <u>view</u> this webinar presented by Baker Tilly. The panel included recipients from Indiana, St. Paul, Minnesota, and Bayfield County, Wisconsin, who shared their experiences and creative ways of utilizing ARPA funding sources to strategically enhance their communities.

**Contact information** – it's important to maintain updated contact information with the U.S. Department of Treasury (Treasury). If you have any updates to your contact information, email us at <u>DORLocalRecoveryFunds@wisconsin.gov</u> in a timely manner. This allows Treasury to update its portal and have the correct data reflected in the system.

#### Temporary event reporting

A temporary event is an occasion, activity, or function where merchandise is sold or traded, or taxable services are provided, including events such as farmer's markets, flea markets, craft shows, gun shows, coin and stamp shows, festivals, fairs, and fundraising concerts.

The operators of temporary events are required to report certain information about each event's vendors to the Wisconsin Department of Revenue (DOR). These reports must be submitted within 10 days of the close of the event. DOR is actively working to educate event operators about reporting requirements. We may issue penalties for failure to report or filing incomplete reports. Review <u>Temporary Events</u> for more information.



DOR redesigned the Wisconsin Temporary Event Report (Form S-240) to improve and standardize reporting. The event operator and information is listed in Parts A and B. In Part C, you can enter up to four vendors. If you have more than four, you can also reproduce page 2 as much as needed to report all vendors. You can also use Form S-240 Alt where you can enter up to 100 vendors.

DOR no longer accepts previous versions of Form S-240. This includes the Excel spreadsheet download, which is no longer available and should not be used.

For the latest information on the Wisconsin temporary event operator information, we recommend you sign up for the <u>DOR E-News</u>, Temporary Event Operator list and review our website for <u>Event Operators</u>.

# From the Local Government Services Bureau



# Submitting a chargeback request (sec. <u>74.41</u>, Wis. Stats.)

When a reviewing authority reduces a property assessment, a municipality must submit a request to DOR no later than October 1.

#### A. Making a request

By October 1 each year, the municipal clerk must e-file a Request for Chargeback of Rescinded or Refunded Taxes (Form PC-201) with DOR for the general property taxes on the tax roll.

Complete a separate form for each real estate parcel number, personal property account, and year.

- 1. General property taxes must meet at least one of the following the taxes were:
- Refunded to taxpayers under sec. 70.511, 74.35 or 74.37, Wis. Stats.
- Refunded or collected under sec. 70.43, Wis. Stats.
- Rescinded or refunded to taxpayers under sec. <u>70.74</u>, <u>74.33</u> or <u>75.25(2)</u>, Wis. Stats.



### Shared revenue estimates

This includes county and municipal aid, utility aid, and expenditure restraint aid and is distributed to Wisconsin municipalities and counties in July and November each year (sec. <u>79.02</u>, Wis. Stats.). Estimates are issued to counties

and municipalities by September 15 annually.

- Revised estimate (for the current year) provides the revised amount the local government will receive in November
- Original estimate (for the following year) provides the total estimated amount the local government will receive in July and November and should be used during budgeting processes
- · Personal property aid, video service provider and exempt computer aid
  - » Personal property aid estimates for 2023 were issued on August 15
  - » Video service provider and exempt computer aid estimates for 2023 are issued by October 1

#### 2. Either of these must also occur:

#### Assessments as of January 1, 2017, or prior:

- Total of all chargeback requests to submit equals at least \$5,000 per tax year
- Tax to chargeback for any single description for any one year is \$500 or more

#### Assessments as of January 1, 2018, or later

- Tax to chargeback for any single description for any one year is \$250 or more
- Tax refunded/rescinded for any of the five assessment years immediately preceding the year Form PC-201 is submitted or taxes refunded/rescinded because of a court determination, must be submitted no later than one year after the date of the court's determination

#### B. Reminder

A municipality must refund the overpaid taxes, and all applicable interest, to the property owner before submitting a chargeback request to DOR.



#### Referendum or resolution to exceed levy limits

It is the time of year to begin preparing your referendums or resolutions.

#### Steps to take:

- 1. Review each process <u>Exceeding Levy</u> <u>Limits by Referendum or Resolution</u>
- 2. Send your referendum or resolution documents to us at <u>lgs@wisconsin.gov</u> for review before starting your process

# **DOR Systems Used by SLF Customers**

	Users	System Uses	Link to System
MY tax ACCOUNT	<ul> <li>Businesses</li> <li>Municipalities</li> <li>Individuals</li> <li>Tax professionals</li> </ul>	<ul> <li>Pay taxes and fees</li> <li>File tax returns</li> <li>Manufacturing and utility property forms moving to MTA in January 2023</li> </ul>	<u>tap.revenue.wi.gov/mta/_/</u>
Hy DOR GOV ACCOUNT	Local governments: • Municipalities • Counties • Technical colleges • Special districts	<ul> <li>File required DOR forms, mainly for SLF</li> <li>View previously filed forms and DOR notifications</li> </ul>	ww2.revenue.wi.gov/VaultExternal/ index.html
Manufacturing Property Assessment System	<ul> <li>Manufacturing businesses</li> <li>Tax professionals working for manufacturers</li> </ul>	<ul> <li>Report real estate changes (M-R form)</li> <li>Report personal property asset changes (M-P form)</li> <li>Report leased equipment info (M-L form)</li> <li>See page 7 for exciting changes in 2023!</li> </ul>	ww2.revenue.wi.gov/ ManufacturingExternal/application
Real Estate Transfer Return	<ul> <li>Assessors</li> <li>County register of deeds</li> <li>Individuals</li> <li>Title companies</li> </ul>	<ul> <li>Provide sales data</li> <li>File real estate returns</li> </ul>	ww2.revenue.wi.gov/GenericFile/ application

### Law Changes Impacting State and Local Finance



**2021 Act 162** — this act amends sec. 74.35(4) and sec. 74.41(4), Wis. Stats. Effective January 1, 2023, the amount of interest a taxation district pays to a taxpayer who successfully files a claim to recover an unlawful property tax changes from 0.8% per month to the average annual discount rate determined by the last auction of six-month U.S. Treasury

bills. This matches the interest rate paid under current law by a taxation district on a successful claim for an excessive assessment. It also allows a taxation district, after it has paid interest on either a recovery of an unlawful property tax or a successful claim for an excessive assessment, to collect from each underlying taxation district its proportionate share of the interest paid.

**2021** Act 175 — this act amends sec. <u>66.0627</u>, Wis. Stats. expanding the project types eligible for property assessed clean energy (PACE) financing, changing the requirements for accessing that financing, and changing the timing of when a lien attaches to the property. This act first applies to an application made to a political subdivision for a loan or an agreement regarding loan repayment to a third party on March 13, 2022.

**2021** Act 196 — this act authorizes a housing authority created by a first-class city (presently, the city of Milwaukee) to prepare, carry out, acquire, lease, and operate mixed developments, and to provide for the construction, reconstruction, improvement, alteration, or repair of any mixed development or any part of a mixed development. However, the authority for mixed development extends only to property wholly or partially owned by such a housing authority before October 1, 2021. The treatment of sec. <u>66.1201(10)(i)</u>, Wis. Stats. first applies to a tenant displaced on March 20, 2022. The treatment of sec. <u>66.1201(24)(a)</u>, Wis. Stats. first applies to a contract entered into on March 20, 2022.

**2021 Act 198** – this act amends secs. <u>30.745(2)(c)</u>, <u>32.03(6)</u> (b), <u>62.23(2)</u>, <u>62.23(7a)(a)</u>, <u>62.23(7a)(b)</u>, <u>66.0415(1)</u>, <u>236.10(1)(b)</u> (intro.), <u>236.10(2)</u>, <u>254.57</u>, Wis. Stats. changing certain restrictions on local land use, including limiting annexations and boundary agreements by newly incorporated cities and villages; allowing annexation of town territory across county lines; limiting municipal extraterritorial land division and zoning powers; prohibiting municipalities from using condemnation to acquire certain blighted properties for the purpose of transferring the property to third-party developers; and modifying requirements relating to interim ordinances to freeze extraterritorial zoning. For questions, contact the Wisconsin Department of Administration, Municipal Boundary Review at wimunicipalboundaryreview@wi.gov.

2021 Act 216 - this act amends sec. 75.36(3)(c), Wis. Stats. effective for tax deeds acquired on April 2, 2022. The act entitles a former owner to receive the net proceeds from the sale of property regardless of whether the former owner used the property as a homestead; removes the requirement that a former owner request payment within 60 days of receiving notice, and removes the county's deduction of the penalty amounts (while retaining the deduction of county costs); and requires the county to use the net proceeds to pay off any lien placed on the property at the time of the sale. If the net proceeds cannot satisfy all liens, the county must pay lienholders in priority based upon the date of the lien. Note: A former owner forfeits the right to any net proceeds if the county cannot locate the former owner within five years of providing notice that the former owner may be entitled to a share of the proceeds. If the net proceeds cannot satisfy all liens, the circuit court for the county in which the property is located determines the priority in which the county pays lienholders.

2021 Act 230 - this act amends secs. 77.82, 77.83 and 77.88, Wis. Stats. regarding the managed forest land (MFL) program. The 20-acre minimum acreage requirement is retained, but allows the 20-acre parcel to be composed of two 10 contiguous acre portions, that are not contiguous to each other, if they are on a tract of land under the same ownership. This change applies to land designated as MFL by an order issued or renewed on or after April 16, 2016. The act removes "accessory building" from the list of prohibited improvements, creating an exception to that general prohibition for buildings used exclusively for storage for orders issued or renewed on or after April 16, 2016. The act also removed the three-acre minimum requirement, allowing a parcel of any size to be added if it is contiguous to MFL land under the same ownership. If the additional parcel is not contiguous, it must be at least 10 acres, and must meet the eligibility criteria from the original enrollment order. For questions, contact the Wisconsin Department of Natural Resources, Forest Tax Help Center.

<u>2021 Act 233</u> – this act allows the Town of Gibraltar, Door County, to create a Tax Incremental District (TID) in the same manner as a city or village under sec. 60.23(32)(b)1, Wis. Stats.



### New commercial property sales visualization

The <u>commercial property visualization</u> (viz) provides real estate sale data for Wisconsin municipalities. The data includes real estate sales that are arm's length sales and usable for ratio analysis. Certain property data is provided by the local assessor, and it is not verified by DOR. Some of the property type categories were combined for a better presentation.

**Arm's-length sale** – RETR information is often used to determine a property's market value. The best indicator of market value are transfers representing arm's length transactions. The following list identifies the characteristics of an arm's length sale: (1) the property must be available on the open market for a period of time typical of the turnover time for that property type, (2) both buyer and seller must be knowledgeable about the real estate market, (3) both buyer and seller must be knowledgeable about the uses (present and potential) of the property, (4) there must be both a willing buyer and a willing seller, with neither compelled to act, and (5) payment for the property must be in cash, or typical of normal financing and payment arrangements for the property type.

**Sales usable for ratio purposes** – if the sale is rejected as an arm's-length sale, it is always rejected for ratio analysis purposes. If the sale is usable as an arm's-length sale, the sale and corresponding assessment must then be reviewed for ratio comparison. If the January 1 assessment does not represent the property that sold, the sale should be rejected for ratio purposes.

For more details - visit the commercial property sales viz. For other helpful visualizations, visit DORVIZ.wi.gov.

# From the Equalization Bureau



# 2022 Equalized Values – Wisconsin property values are up

Equalized values are based on data from January 1, 2021, to December 31, 2021. There are many uses for equalized values, but the primary uses are to apportion property tax levies of

overlying taxing jurisdictions, such as counties, school districts and technical colleges, establishing school district equalized values, and allocating state aids to local governments.

A significant change to a taxation district's equalized value does not equate to a significant change to individual tax bills. When equalized values are increasing, the values are likely increasing statewide, which means changes to the apportionment of tax levies for most taxation districts will be minimal.

#### Equalized value changes explained

- Market value changes are determined by property class and based on real estate sales from the prior calendar year
- New construction is based on assessed value changes as of January 1 each year, as reported to the Wisconsin Department of Revenue (DOR) by the municipal assessor
- All other changes include demolitions, changes in taxable/ exempt status, annexations gains or losses, classification changes, and other miscellaneous changes, as reported to DOR by the municipal assessor
- Assessed values are converted to market value when added to or subtracted from the equalized value
- Equalized values also include corrections to prior year values

#### Greatest increase since 1979

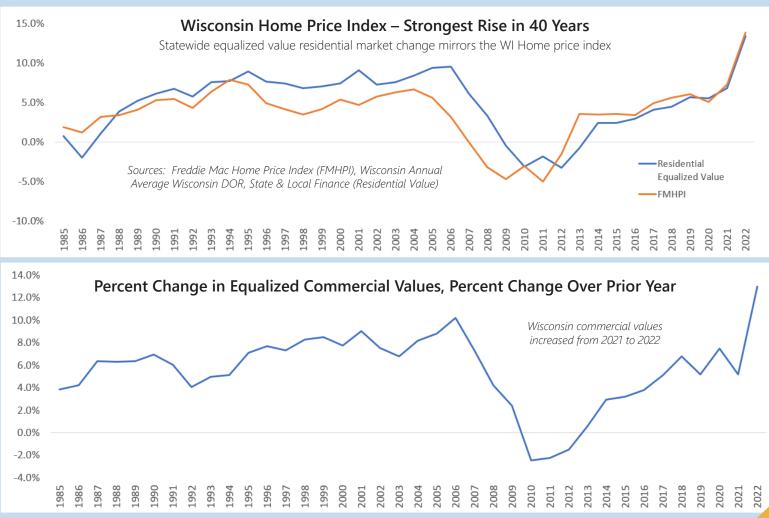
Wisconsin's 2022 equalized value as of January 1, 2022, is \$745 billion, a \$90.6 billion (14%) increase over the prior year. The greatest one-year increase since 1979.

2022 marked the largest market value increase on record at \$77.3 billion (12%). The increase was led by residential property with a \$62.6 billion increase (13%). Recent economic reports indicate there will be continued growth in the residential housing market during 2022, but likely not at the double-digit pace of 2021. Rising interest rates have increased the cost to borrow money and are contributing to increased housing inventories and less competition for buyers, both nationally and in Wisconsin.

Property Type	2022 Equalized Value	% Change from 2021
Real estate	734,923,951,000	14.0%
Personal property	10,237,588,100	1.0%
Total Equalized Value	\$745,161,539,100	14.0%

#### Greatest Equalized Value Increases

Top three counties	Top three major cities
Menominee County (+ 30.93%)	Wauwatosa (+19.36%)
Price County (+19.11%)	South Milwaukee (+18.69%)
Forest County (+18.60%)	Manitowoc (+18.64%)



# From the Office of Technical & Assessment Services



#### **TID** communication

It is important to share information about TID creations and amendments with everyone affected – the public/taxpayers, taxing jurisdictions, private investors/developers, and the Wisconsin Department of Revnue (DOR).

State law describes the required notices, meetings, public hearing, and resolutions to create or amend a TID. This communication provides transparency on municipal TIDs.

# In addition to the required communications, DOR recommends notifying:

- The county real property lister and municipal assessor when planning a TID creation or boundary amendment to ensure the TID legal description, parcels and values are correct
- DOR within 60 days of adopting a TID resolution for creation/ amendment, extension, termination

## TID upcoming due dates

#### September 30, 2022

- Last day to adopt a municipal resolution to:
- <u>Create a new TID</u>
- Amend TID boundary <u>addition</u> or <u>subtraction</u>
- <u>Redetermine</u> an existing TID's base value

#### October 31, 2022

All required creation, boundary amendment and redetermination documents due to DOR. Email <u>tif@wisconsin.gov</u>.

#### December 31, 2022

All required project plan/allocation amendment documents due to DOR. Email <u>tif@wisconsin.gov</u>.

#### **Questions?**

Contact us at tif@wisconsin.gov | Visit our TIF web page

#### From the Manufacturing & Utility Bureau

# Manufacturing real estate, personal property, and utility filing moving to MTA

New for the 2023 filing season, the Wisconsin Department of Revenue's (DOR) manufacturing real estate, personal property, and utility forms are moving to My Tax Account (MTA), which is DOR's online application and filing system for businesses and individuals. E-filing through MTA replaces filing the current forms.

#### Benefits include:

- Familiar the changeover to MTA consolidates tax filing to a system most businesses already use to file and pay business taxes
- Ease of use MTA allows authorized users to complete many tasks, such as:
  - » Request extensions
  - » File returns
  - » Make penalty payments
  - » Modify and manage user access
- Secure no downloading forms using third-party software

# MY tax account

#### Sign up for email updates

- Receive the latest information on the transition and when forms are available to file
- Visit "Subscribe to DOR E-News"
  - » Select "Manufacturers" from the available lists
  - » Enter your email address, and click "subscribe"

#### MTA resources

Home web page | Helpful videos | Common questions

# 2022 manufacturing full value assessments

DOR classifies and assesses all manufacturing property statewide and annually provides municipalities with assessment rolls for property taxation. DOR administers the exemption for manufacturing machinery and equipment, waste treatment facilities, and computer equipment located at manufacturers.

On June 13, 2022, we posted the 2022 manufacturing full value assessments on our website. The 2022 manufacturing full value assessment rolls were made available to the local municipalities and the Notices of Assessment sent to the businesses and owners of real estate classified by DOR as manufacturing in the state of Wisconsin. With the 2022 full value assessments complete, the assessment cycle begins for 2023.

# 2023 manufacturing assessment cycle

The basis for annual real estate assessments is an inspection (field audit) of each parcel once every five years, or more often at DOR's discretion. Currently, Manufacturing & Utility Bureau Property Assessment Specialists are gathering information to determine property values for 2023. This includes visiting industrial property to investigate current sales and/or cyclical onsite field audits to collect up-to-date property information.

A physical inspection of the property involves a complete visual inspection of the property's interior and exterior. While on site, Property Assessment Specialists also review the manufacturing activity to determine if the process continues to meet the manufacturing classification for property tax purposes.

The field audit of personal property includes interviewing the owner or agent, conducting a physical inspection of the property, reviewing applicable accounting records, and reconciling the M-P form.

**Assessment Cycle** 

# **Training and Resources**

# Need more information?

Check out these web resources, publications, reports, and common questions.

#### Web resources

- Governments page
- ARPA–SLFRF page
- Tax Incremental Financing
- Government guides and publications
- <u>Reports</u> (including interactive data)
- Property tax common questions
- <u>Manufacturers</u> and <u>telco/other utilities</u> pages



# Looking for a new career?

Want to make a career change or pursue a career in real estate assessment?

Watch our video <u>How</u> to become an assessor

to see how easy it can be to begin a career in property assessment. (*this video is not for credit*)

## **Future opportunities**

The Wisconsin Department of Revenue plans to provide online assessor education opportunities for continuing education credit. The courses will be available on-demand and focus on state assessment law and the Wisconsin Property Assessment Manual. Stay tuned for more information.

#### Questions? Contact us at <u>bapdor@wisconsin.gov</u>.



# Upcoming training/dates

SLF is training at these events:

- Sep 6-9 WRPLA Conference
- Sep 12-29 WTA Workshops
- Oct 19-21 <u>LWM Conference</u>



### Attention certified assessors

Under state law (73.09(4)(b), Wis. Stats.), you must complete continuing education and attend DOR's annual assessor meeting to maintain your assessor certification. Visit our website to view details on <u>recertification</u>, your assessor <u>certification education credits</u>, and annual meeting attendance.

# **Continuing education opportunities**

- 2022 Municipal Assessor Institute
  - » October 18-20 at the La Crosse Center
  - » Contact the League of WI Municipalities for more information
- <u>2022 DOR Annual Assessor Meeting</u> available online in November 2022 through January 2023
- Virtual IAAO courses, forums and workshops
  - » Sep 6-8 Workshop 452: Fundamentals of Assessment Ratio Studies
  - » Oct 3-6 Course 101: Fundamentals of Real Property Appraisal
  - » Nov 2-3 Highest and Best Use Workshop
- Visit our website for additional assessor continuing education

# SLF is hiring Property Assessment Specialists & Technicians Join our team – apply by September 7, 2022

For full position descriptions and qualifications, visit wisc.jobs.

# **Property Assessment Specialists** – in Equalization and Manufacturing Bureau Offices throughout the state

You'll perform appraisals and assessments on diverse property types across the state and work with a range of people, including local government officials, taxpayers, municipalities, and professional assessment and appraisal organizations.

**To apply**: (1) Visit <u>wisc.jobs</u>; (2) Enter Job Announcement code 7400 in the "Search By Keyword" field; (3) Follow the application instructions; (4) Apply by September 7.

#### **Property Assessment Technicians** – in Equalization Bureau Offices throughout the state

You'll provide support services to the property appraisal, assessment, and administration staff in district offices. Applicants should possess good communication skills, experience providing customer service and using Microsoft Office.

**To apply**: (1) Visit <u>wisc.jobs</u>; (2) Enter Job Announcement code 6573 in the "Search By Keyword" field; (3) Follow the application instructions; (4) Apply by September 7.

If you have questions, contact Wanda Anthony at wanda.anthony@wisconsin.gov or (608) 266-2679.