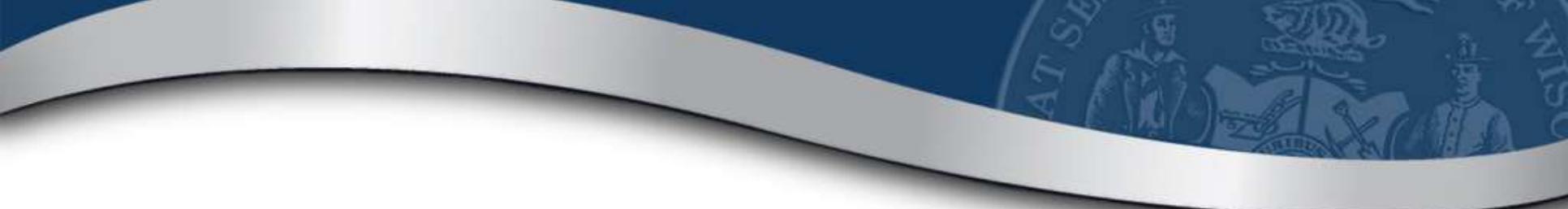


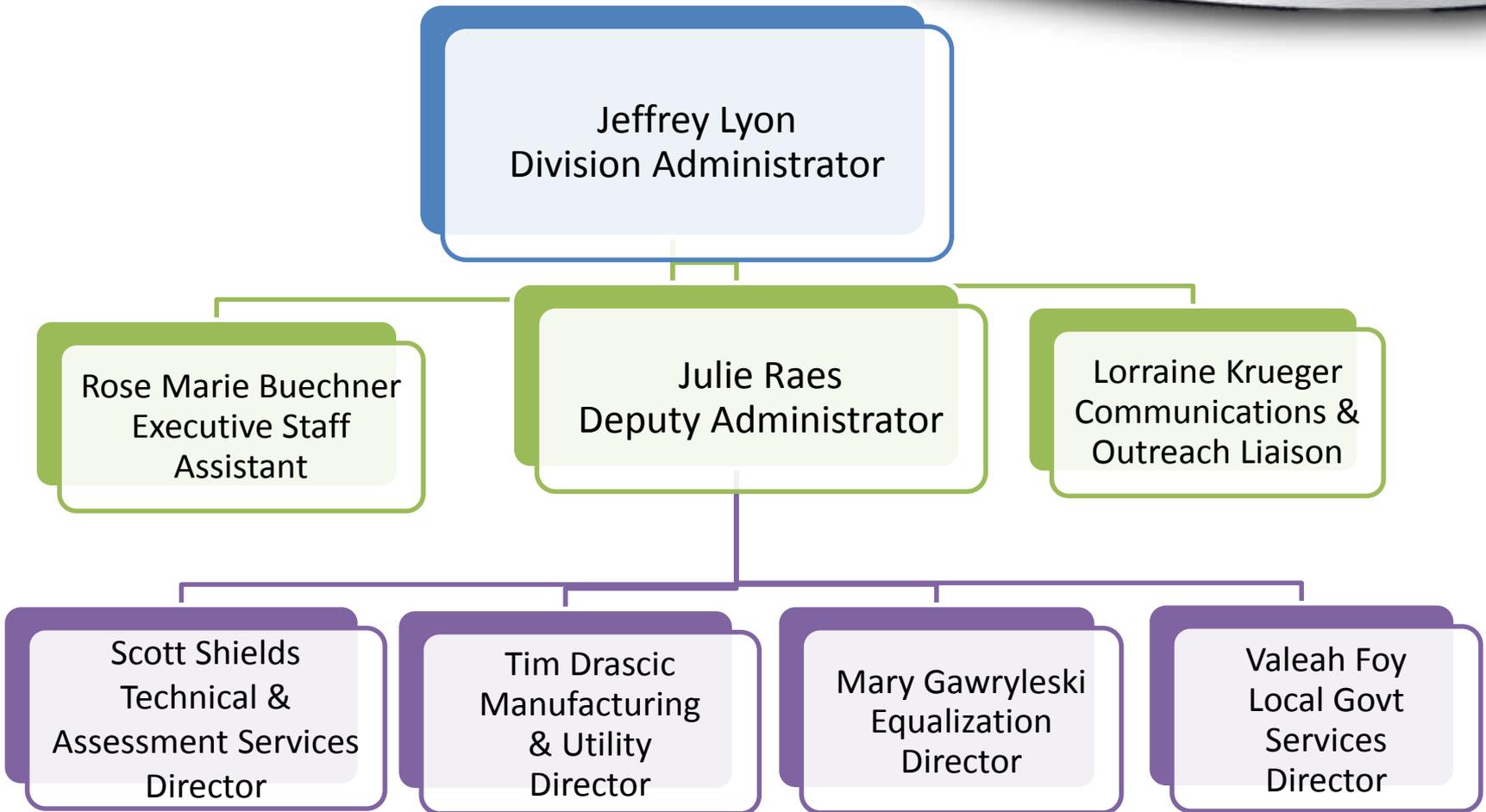
Online Annual Assessor Meeting

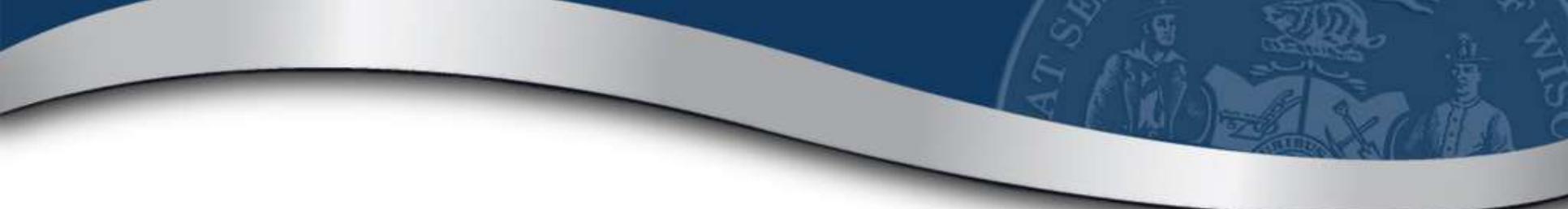
2017 – Wisconsin Department of Revenue



Agenda

- Announcements
- Handouts – link on Annual Assessor Meeting web page
- Equalization update
- Technical and Assessment Services update
- Manufacturing & Utility update
- Complete quiz for credit

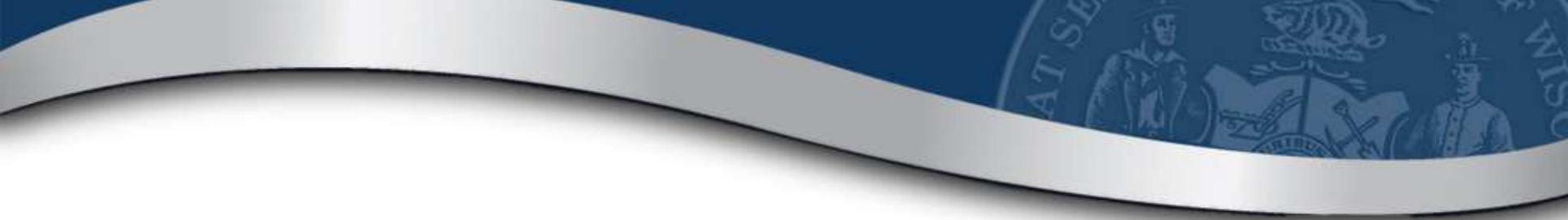




Certification

Online Annual Assessor Meeting

- Complete quiz for credit
- Receive Certificate of Completion
- Keep a copy for your records
- Note:
 - Only certified individuals will obtain credit after taking this online class and passing the quiz
 - Make sure your name is consistent with name on certification card
 - Use new certification number (WI#####CA)

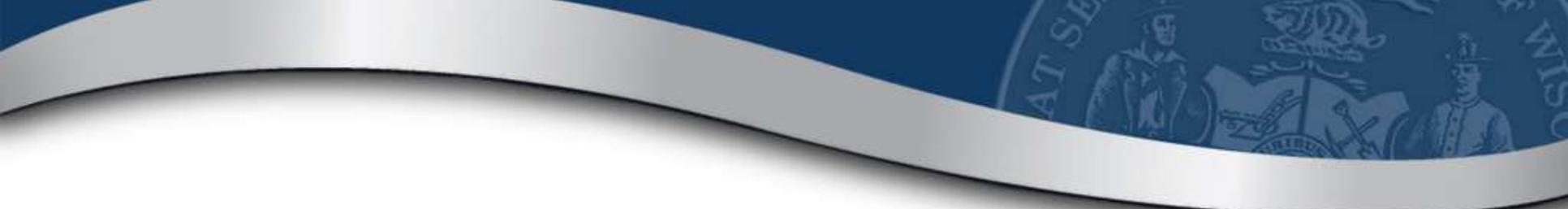


Meeting Materials

- Training PowerPoint
- 2018 Calendar of Events
- SLF contact information

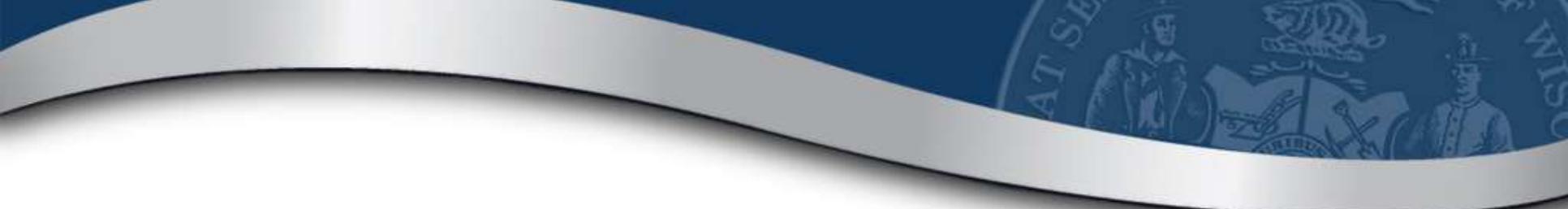


Equalization



Topics of Discussion

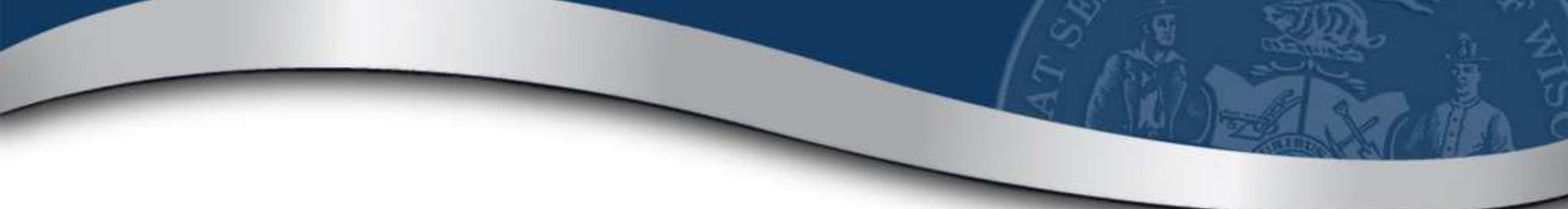
- General announcements and reminders
- Law changes
- Court cases



Important Dates

2017

- December 4 – non-filer letter sent if 2017 final Municipal Assessment Report (MAR) or TID Assessment Report (TAR) not filed and BOR is complete
 - Municipal clerk is copied
- December 31 – deadline to submit a final or amended 2017 MAR, TAR and Annual Assessment Report (AAR)



Important Dates *(cont.)*

2018

- March 9 – final deadline to submit PAD data for 2017 sales
- June 11 – deadline to submit 2018 MAR and TAR
- August 1 – release of Preliminary Equalized Values
- August 15 – release of Certified Equalized Values
- November 1 – Preliminary Major Class Comparison Report posted



DOR Reports – MAR and TAR

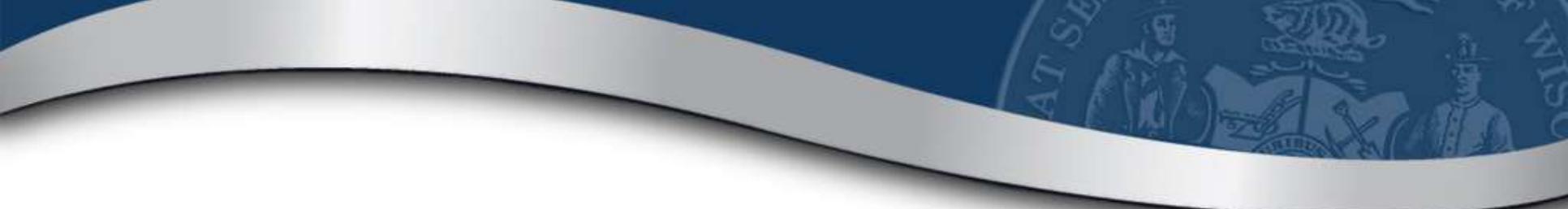
Estimated Reports

- Must be complete and accurate
- Inaccurate reports have negative consequences to municipality
 - Incorrect net new construction amount can result in reduced levy limit
 - Large Equalized Value corrections impact tax apportionment
 - Incorrect acreage amounts and classification result in large corrections
 - Large TID corrections can impact municipality's ability to finance TID projects
 - Incorrect TID values impact school district values

DOR Reports – MAR and TAR *(cont.)*

Filing Reports

- Verify report has been successfully submitted to DOR
 - Filer receives a confirmation # and a date stamp
 - DOR emails a MAR and TAR non-filer list one week prior to filing deadline and on deadline date. Review this list to verify DOR has received all submitted reports.
 - TAR is a statutory filing date; assessor is responsible for meeting deadline date



DOR Reports – MAR and TAR *(cont.)*

MAR Filer Information – Assessment Roll Affiant

- Important to provide the name of the person who is signing the assessment roll
- Information is used for Assessor Certification records



Open Records Reminder

Property Record Cards (PRCs)

- PRCs are public information, subject to open records
 - Generally, response to open records requests should be within 10 business days
 - DOR may request a large number of records
 - If more than 10 days is needed, notify DOR when the information will be provided



Law Changes

2017 Property Assessment Law Changes

- Act 17 – DOR Technical Changes
 - docs.legis.wisconsin.gov/2017/related/acts/17.pdf
 - docs.legis.wisconsin.gov/2017/proposals/reg/sen/bill/sb89
- Act 59 – State Budget Bill
 - docs.legis.wisconsin.gov/2017/related/acts/59.pdf
 - docs.legis.wisconsin.gov/2017/proposals/reg/asm/bill/ab64
- All 2017 Acts – docs.legis.wisconsin.gov/2017/related/acts



2017 Act 17 – DOR Technical Changes

Property Assessment and Property Tax portions

- Assessment roll language modernization
 - Effective 6/23/17
 - Updates terminology for electronic assessment roll
- Charge-back law changes
 - Effective 1/1/18
 - \$250 or more per property, any prior 5 assessment years
 - Exception: rescissions/refunds due to court determination must be submitted to DOR within 1 year of court determination

2017 Act 59 – State Budget Bill

Property Tax and Assessment portions

- 70.11(3) - College / University Exemption
 - Existing: incorporated not exceeding 80 acres
 - 1/1/18 Added: 150 acres if nonprofit, founded before 1/1/1900; undergraduate enrollment at least 5,000
- 70.11(4) – Religious Exemption
 - 1/1/18 Added: property owned by a church for the location / convenience of a building the church intends to construct to replace a building destroyed regardless of whether construction has begun – for first 25 years after building destroyed

2017 Act 59 – State Budget Bill *(cont.)*

Property Tax and Assessment *(cont.)*

- 70.11(11) – Bible Camp Exemption
 - Prior: 30 acre limitation
 - 1/1/18: 40 acre limitation
- 70.11(39) & 70.11 (39m) – Computer, Cash Register Exemption
 - Prior: report value of exempt computers required for exemption
 - 1/1/18: no reporting requirement

2017 Act 59 – State Budget Bill *(cont.)*

Property Tax and Assessment *(cont.)*

- 70.111 (27) – Machinery, Tools and Patterns Exemption
 - Prior: taxable
 - 1/1/18: exempt
 - Schedule C of the Statement of Personal Property (PA-003)

2017 Act 59 – State Budget Bill *(cont.)*

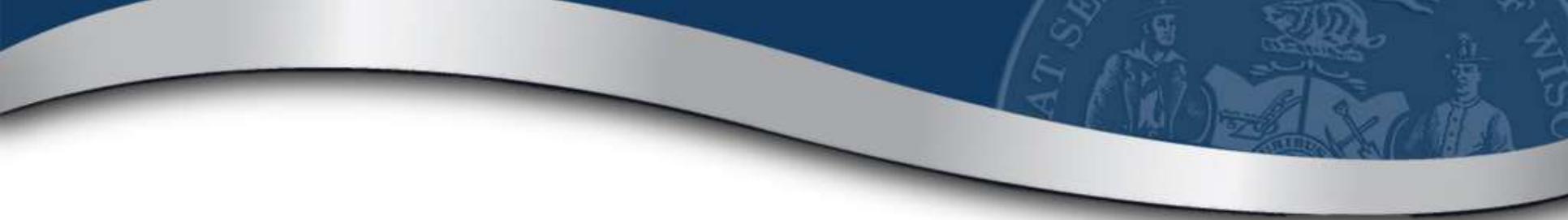
Property Tax and Assessment *(cont.)*

- 70.35 – Statement of Personal Property
 - Removed requirement to provide value of exempt computers
- 70.57 – Equalized Value
 - Removed references to state forestation tax
- 70.58 – Forestation Tax
 - Removes state forestation tax as of 1/1/17
 - Adds new calculation for DOR transferring funds to conservation fund
- 73.06 – Supervisor of Equalization
 - Removes process of reviewing exempt computer values

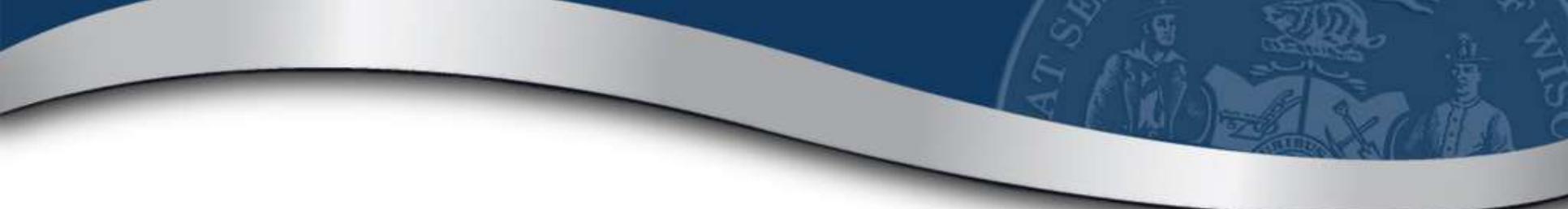
2017 Act 59 – State Budget Bill *(cont.)*

Property Tax and Assessment *(cont.)*

- 79.095 – Computer Aid Payment
 - Adds calculation adjustment factor to computer aid payment
 - 2018 payment based upon 2017 multiplied by 1.0147
 - 2019 payment equal to 2018 multiplied by one plus inflation factor
 - 2020 and after payment equal to 2019
- 70.096 – Personal Property Aid
 - Adds payment process starting in 2019
 - Based on 1/1/17 assessments



Court Cases



2017 Court Cases

- Clear Channel v. City of Milwaukee
wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=184463
- Regency West v. City of Racine
wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=181443
- Milewski v. Town of Dover
wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=192497

2017 Court Cases

- Pending – WI Supreme Court
 - Metropolitan v. City of Milwaukee wicourts.gov/news/view.jsp?id=905
 - Thoma v. Village of Slinger wicourts.gov/news/view.jsp?id=927
 - Voters with Facts v. City of Eau Claire: Appeal Number 2015AP001858
- Other case information wicourts.gov/opinions/index.htm
 - Thoma v. Village of Slinger
wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=182458
 - CVS v. City of Appleton
wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=181718
 - Mississippi Sports v. Town of Wheatland
wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=180553



Clear Channel v. City of Milwaukee

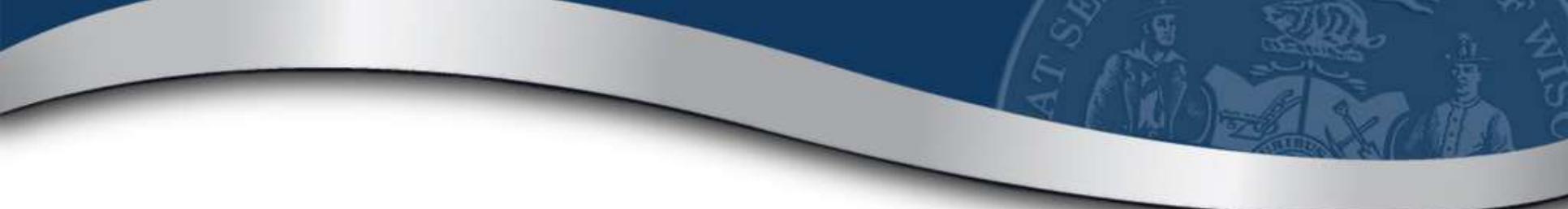
Appellate Court decision – recommended for publication

- Addresses whether billboard permits are assessable real property
- City did not have legal description for each billboard permit; assessed each as a stand-alone real estate parcel and valued each using estimated advertising rents for each permit
- Clear Channel did not challenge assessed values; permits are invalid because they do not fit the definition of real property

Clear Channel v. City of Milw. (cont.)

Decision

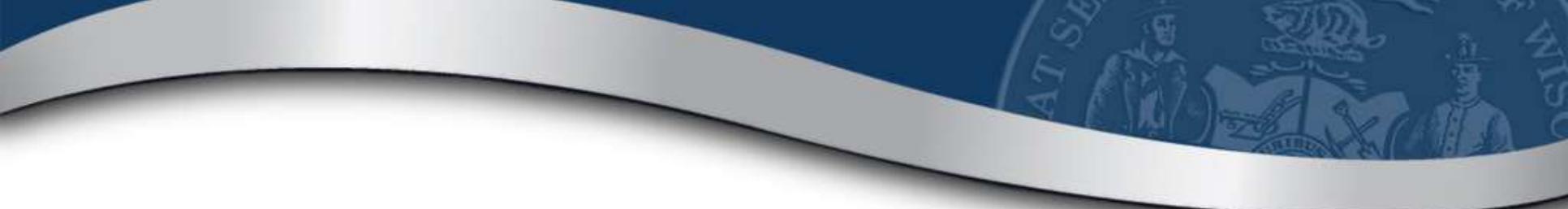
- 70.03(1) defines “real property” as “[r]eal property,’ ‘real estate,’ and ‘land’ include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges *appertaining thereto*[.]”
- Billboard permits "appertain" to the land, thus they are taxable real property
- The Adams Supreme Court Case concluded permits are real property



Regency West v. City of Racine

Wisconsin Supreme Court Decision

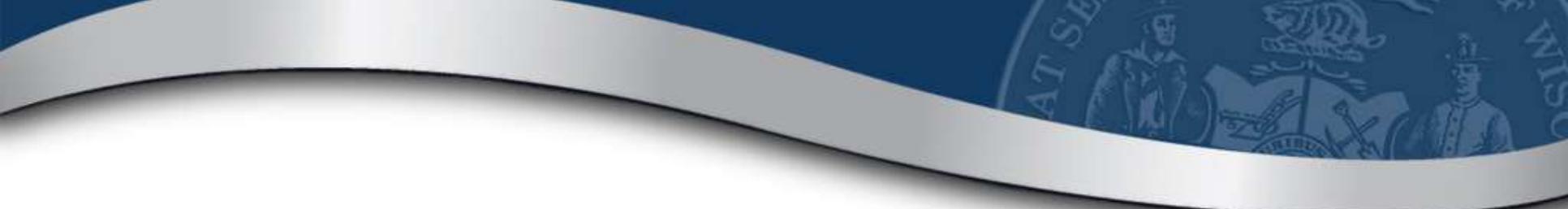
- Property owners alleged excessive assessment and challenged assessor's valuation methods for 2012 and 2013
- Lead opinion held
 1. Valuation methodology used by assessor did not comply with Wisconsin law
 2. Regency West overcame the presumption of correctness
 3. Regency West proved the assessments were excessive



Regency West v. City of Racine *(cont.)*

Background

- Nine, two-story apartment buildings – Sec. 42 subsidized housing
- 2012 assessment based on income approach; 2013 assessment based on sales comparison approach



Regency West v. City of Racine *(cont.)*

Background

- City hired expert appraisers
 - Sales comparison approach, using both Sec. 42 and Sec. 8 properties
 - Income approach
 - Cost approach
- Court found City's appraisal used comparable sales that were not "reasonably comparable"



Regency West v. City of Racine *(cont.)*

Impact to Assessors – Valuation of Subsidized Housing

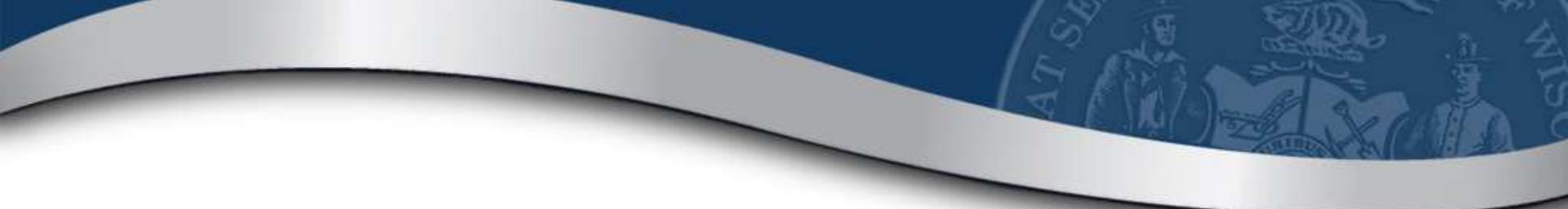
- Comparable sales must have same restrictions
 - Sec. 8 is a subsidy program; Sec. 42 is a tax credit program
- Income approach is best method to value subsidized housing
 - Requires use of income and expenses for the subject property
 - Cannot use market rents and market expenses
- Capitalization rates must be derived from sales of comparable properties with the same restrictions; not market-rate properties



Milewski v. Town of Dover

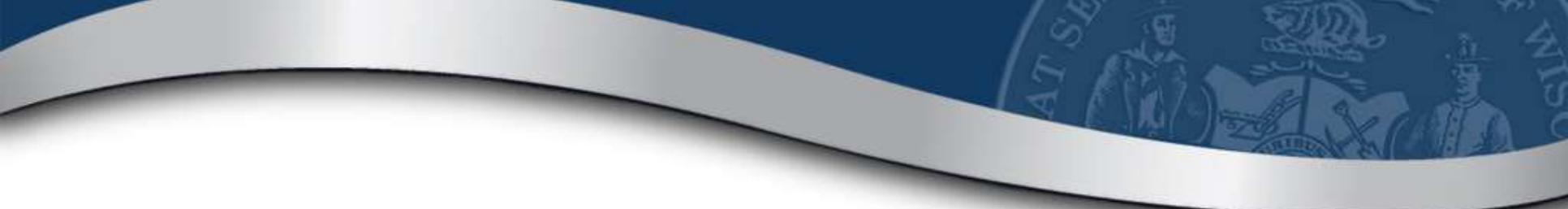
Wisconsin Supreme Court Decision

- Property owners alleged excessive assessment and challenged procedure to appeal assessor's value
- Lead opinion held:
 1. owners had due process right to contest assessor's valuation
 2. assessor who enters a home for an interior view occupies private property to obtain information is conducting a 4th amendment search
 3. statutory scheme governing practices for appealing assessor's valuation was unconstitutional as applied to property owners



Milewski v. Town of Dover *(cont.)*

- Entry into a residence to obtain information for property assessment purposes: search subject to 4th Amendment warrant requirements
- 4th Amendment: "The right of people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized."



Milewski v. Town of Dover *(cont.)*

Impact to Assessors – Valuation

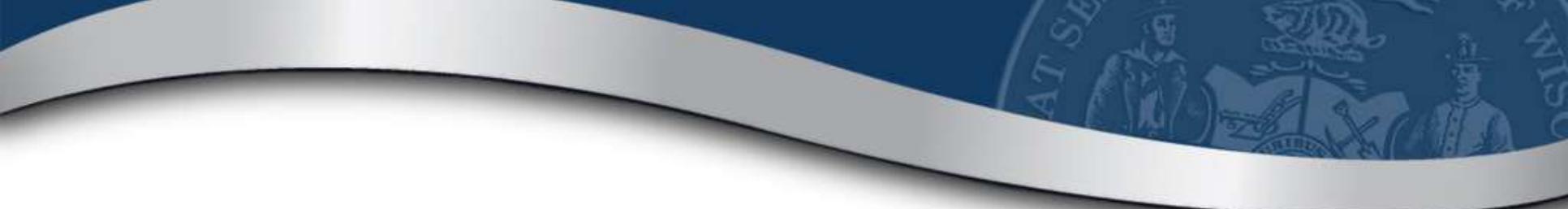
- Follow 70.32, develop assessments at full value based upon actual view of the property or the best information available
- Interior and exterior view provides the most accurate information for developing assessments
- If written request for interior and/or exterior view is refused
 - Assessor generally should not enter the property
 - Base the assessment on the best information available
 - Determine whether sources other than interior / exterior view are sufficient to develop value



Milewski v. Town of Dover *(cont.)*

Impact to Assessors – Information to Consider

1. Request an interior view of the property
2. Request an onsite view of the property's exterior
3. View the property from a public area such as a road
4. Request from property owner (e.g., construction contracts, leases, operating expenses, receipts, blueprints, video and/or photographs of the improvements)
5. Other information (e.g., sales listing information, building permit)



Milewski v. Town of Dover *(cont.)*

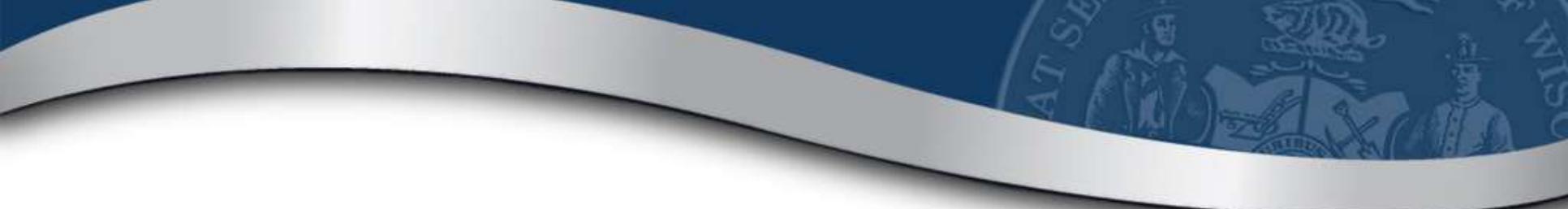
Impact to Assessors – Information Options

- If these sources do not allow development of a value, then compelling facts require an interior view
- Example: property has no known improvement inspection, there is no view of the property from a public area and the property owner has provided no information
- Assessor may request special inspection warrant (66.0119)

Milewski v. Town of Dover *(cont.)*

Impact to Assessors – Information Options *(cont.)*

- 66.0119 - warrants to conduct "searches" for inspection purposes ... electrical, plumbing, safety, property assessment
- Use only when necessary
- Court identified 3 requirements for special inspection warrant
 1. Best information available leaves assessor with insufficient data to build constitutionally-sound valuation
 2. Warrant will advise homeowner of lawful basis for inspection
 3. Description of search's proper limits including identification of the assessor as one with the authority to search



Milewski v. Town of Dover *(cont.)*

Special Inspection Warrant – Process

1. Completed affidavit and warrant brought to local magistrate
 2. Magistrate determines if facts exist to support warrant
 3. If so, the warrant will be signed by the magistrate
 4. Assessor and sheriff execute search with official paper work completed and filed by assessor
- See 2018 WPAM Chapter 9 and example in Appendix
 - Consult with municipal attorney

Milewski v. Town of Dover (cont.)

Personal Property Form – PA-003

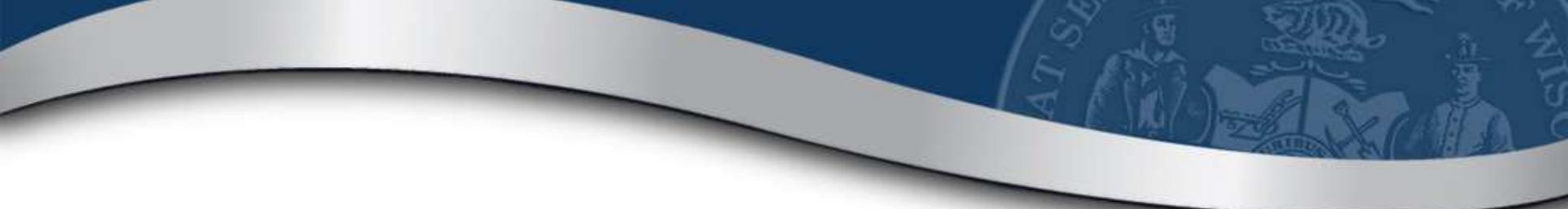
- State law 70.35(4): BOR appeal not available when property owner refuses to file personal property form
- Exception: BOR provided return with reason for failure to file
- No impact to this process by Dover case (if assessor gaining interior view was search under 4th Amendment)
- Personal property form and requirement to file is not a search

*If personal property valued under 70.34 actual view provision in lieu of PA-003, *Dover* would apply – allow BOR appeal

Milewski v. Town of Dover *(cont.)*

70.05(5)(b) Trespass – Revaluation

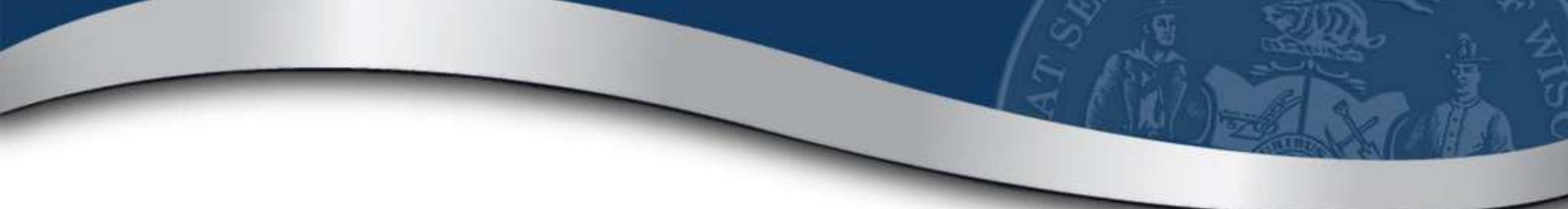
- Municipality shall publish revaluation notice on its website
- Describe authority of assessor to enter land
 - Purpose: reason for entry must be to make an assessment
 - Date: entry must be on weekday during daylight hours, or at another time as agreed upon with property owner
 - Duration: assessor's visit must not be more than one hour
 - Scope: assessor must not open doors, enter through open doors, or look into windows of structures
 - Notice: if property owner or occupant is not present, assessor must leave notice on principal building providing contact information



Milewski v. Town of Dover *(cont.)*

70.05(5)(b) Trespass – Revaluation *(cont.)*

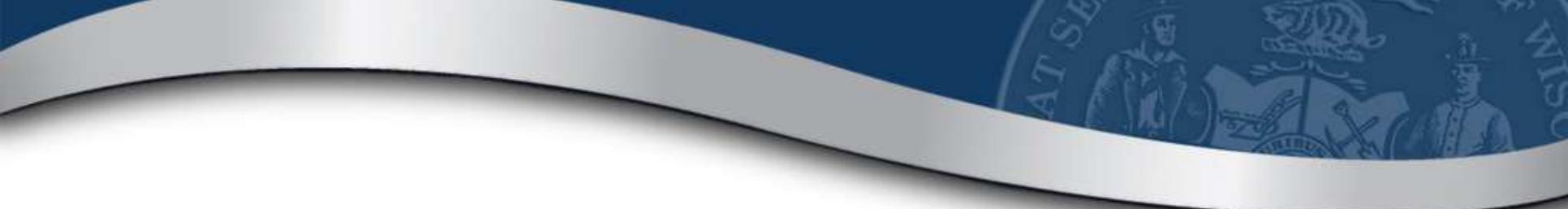
- Denial of Entry
 - Assessor may not enter premises if they have received notice from property owner or occupant denying entry
 - Assessor must leave if property owner or occupant asks them to leave
 - Do not enter if reasonable written request to view property is refused
 - Seek special inspection warrant to view interior if necessary



Milewski v. Town of Dover *(cont.)*

Impact to Boards of Review

- Allow property owners BOR appeal if filing requirements met
- Provide hearing even if assessor not allowed view of interior
- Assessment is presumed valid
- Owner may provide evidence of value
- BOR evaluates credibility of those who provide information and determines if information overcomes presumption
 - Assessor uses best information available when developing a value
 - Property owner has burden to overcome presumption



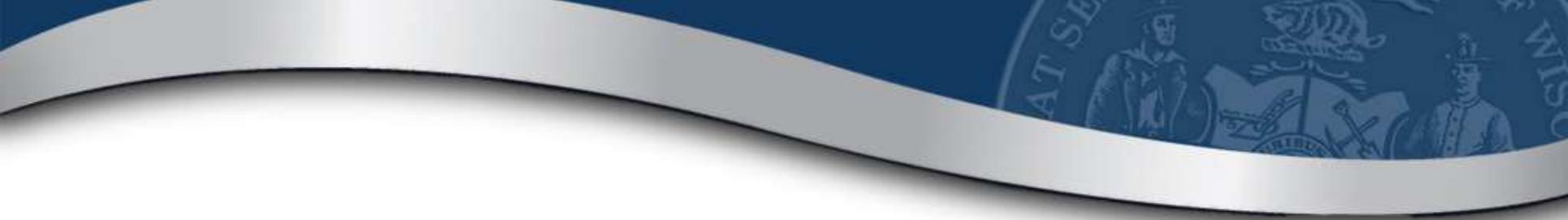
Milewski v. Town of Dover *(cont.)*

Impact to Boards of Review *(cont.)*

- BOR can require testimony and production of documents under 70.47(8)(d) via subpoena
- Update BOR Notice – remove language that denies appeal if property owner refuses assessor's request to view property – however, must maintain statutory cite on notice (70.47(2))
- Training material updates for 2018

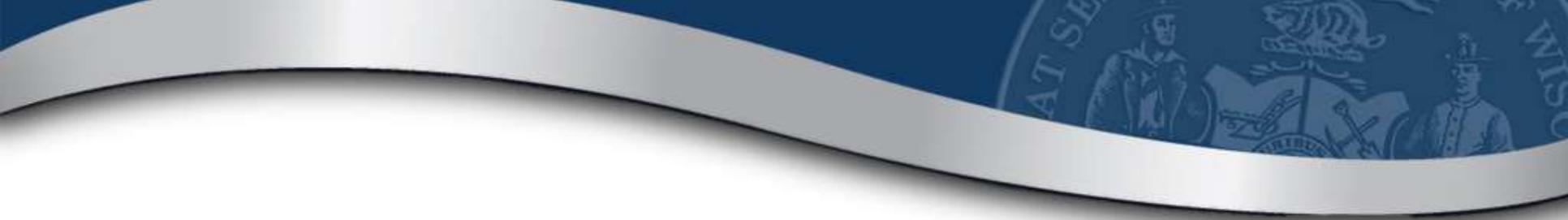


Technical & Assessment Services



Topics of Discussion

- General announcements
- Assessor exams and certification
- 2018 updates
- 2018 Wisconsin Property Assessment Manual



General announcements

- Contact sheet – handout
- Staff changes
 - New: Tim Johnson, Matt Lentz, Dennis Unterbrink and James Walker
 - Retirement: Jennie Miller
 - Change: Mark Paulat – Chief Training Officer

General announcements *(cont.)*

Form and Application Update Process – summary

- Changes collected through 7/31
 - Public comments
 - Assessor requests
 - Law changes
 - Court cases – published appellate court and supreme court decisions
 - General updates and clarification
- Potential exceptions to 7/31: law change, court case



Assessor Exams and Certification

Assessor Exams

- August 2016 updates
 - Assessor 1, 2, 3 – 100 questions
 - Technician and Property Appraiser – 50 questions
- Study materials
 - Available for Technician, Appraiser and Assessor 1 and 2
 - Sample questions
 - Creating set for Assessor 3

Assessor Exams and Certification *(cont.)*

Assessor Certification

- 2016 annual meeting – announced proposal to update municipalities requiring Assessor 2 and Assessor 3
- Part of 2018 WPAM – 2016 Equalized Value Commercial Class
 - Assessor 3: > \$1 Billion (21 municipalities)
 - Assessor 2: \$100 Million to \$1 Billion (126 municipalities)
 - Assessor 1: < \$100 Million (1,705 municipalities)
- Timeline
 - August 1, 2017 – part of draft 2018 WPAM
 - Publish in 2018 WPAM
 - Effective 2019

2018 Updates

- Statement of Personal Property
 - Schedule C: budget bill exempted
 - Schedule D1: budget bill removed exempt computer reporting requirement
- Updated Notice of Personal Property Assessment
- Reminder: PR-130 Summary of Open Book **Required** for 2018
 - Single and multiple class versions available
- If not using state prescribed version of forms
 - Submit to DOR for approval: bapdor@Wisconsin.gov

2018 Updates *(cont.)*

- 2015 Act 358
 - Changes to Managed Forest Land (MFL) & Forest Crop Law (FCL)
 - docs.legis.wisconsin.gov/2015/proposals/reg/sen/bill/sb434
- Severance and yield taxes on MFL and FCL land for forest products harvested no longer assessed as of 4/16/16
- 2017 and future MFL orders
 - Buildings and improvements not allowed
 - 20 acres or more required for new entry or renewal in program
 - Can have additions - at least 3 acres, part is contiguous to existing MFL, meet all eligibility requirements, same owners
 - Leasing prohibition repealed

2018 Updates *(cont.)*

- Changes to MFL *(cont.)*
 - Closed: acreage increased - 160 to 320 acres per muni, per ownership
 - Open: must be accessible to public by public road or other public land
 - Can withdraw for construction or land sale - land withdrawn must be at least 1 acre and no more than 5 whole acres (1 time per parcel for 25 year order, 2 times per parcel for 50 year order)
 - Transfer: any part of MFL can be conveyed, if the transferred or remaining land is not eligible for program after transfer - land will be withdrawn and owner may be assessed withdrawal tax and fee
- Additional information
 - dnr.wi.gov/news/input/documents/guidance/act358guidance.pdf

2018 Updates *(cont.)*

Annual Assessment Report

- Updated based upon assessor feedback
- Page 1 Assessor's Oath of Office – if blank or not current year, warning provided – does NOT prevent filling
- Page 4 Inspection Types – moved to keep together on page 4
- Page 4 Valid Sales – updated field names
 - Total reviewed for validity (exclude those auto rejected by DOR)
 - Number determined to be valid sales
 - Number of inspections for properties that sold
- Page 4 Conducted Ratio Study - moved to bottom of page

2018 Updates *(cont.)*

Annual Assessment Report *(cont.)*

- Page 4 Building permits – updated field names
 - Total number of all building permits (new construction, remodels)
 - Number of permits field inspected
- Page 4 New construction – updated field names
 - Number of new construction permits field inspected
 - Analyzed new construction and adjusted for value changes
- Page 4 Income producing properties – removed
 - Collected income and expense information
 - Calculated from market or obtained from a credible source

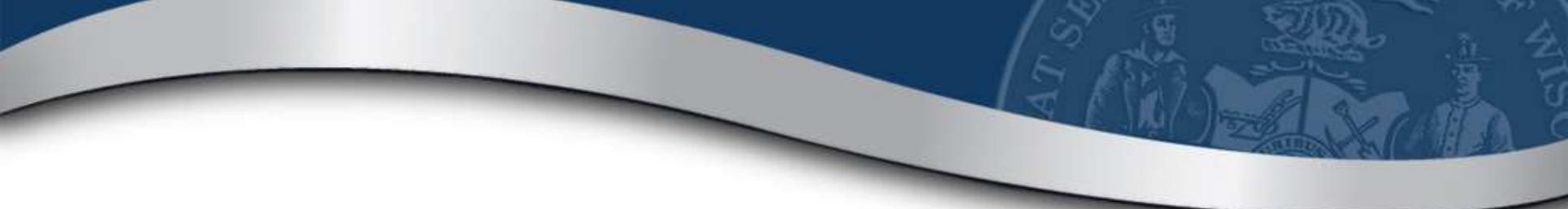
2018 Updates *(cont.)*

Annual Assessment Report *(cont.)*

- Page 4 Personal Property – added lines to provide MAR data

| • Current and prior year's values | | |
|-----------------------------------|--------------------|----------------|
| Year | Number of Accounts | Assessed Value |
| 2017 | 1,686 | 57,508,600 |
| 2016 | 1,814 | 55,661,400 |
| 2015 | 1,775 | 55,663,800 |

- Required Attachments – added Summary of Open Book (PR-130) for ALL assessment types



2018 Property Assessment Manual

Timeline

- January – July: collect suggestions, research, draft
- July: present proposals to SLF Roundtable / Assessor group
- August 1 to 22: public comment period on proposed changes
- October: develop final draft of changes - internal confirmation
- November: present to assessors
- December: post final to website

2018 Property Assessment Manual *(cont.)*

- Chapter 2
 - Updated Assessor Certification levels by municipality for 2019
 - Updated tax delinquency information
- Chapter 7
 - Clarified assessment roll and property record card maintenance
 - Updated XML assessment and tax roll information
 - Expanded list of exemption codes
 - Added law change (Act 17) for assessment roll
 - Added law change (Act 356) for safe at home
- Chapter 8 – clarified property record card information

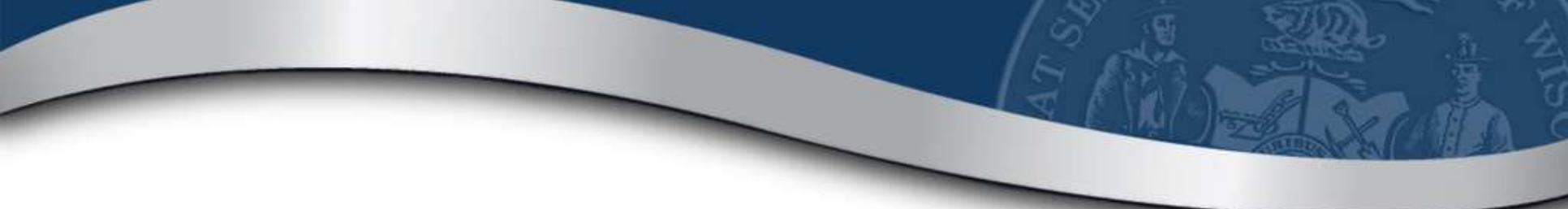


2018 Property Assessment Manual *(cont.)*

- Chapter 9 – definition of related persons for determining arm's length transactions
- Chapter 12 – reference to V2 condition, desirability and usefulness rating guide
- Chapter 14 – updated Chapter Tax 18 Conservation Programs for Agricultural Classification
- Chapter 16 – updated forest valuation
- Chapter 19
 - Exemption of Schedule C – Machinery, Tools and Patterns
 - Exemption of Computers – reporting no longer required
 - Updated for notice distribution

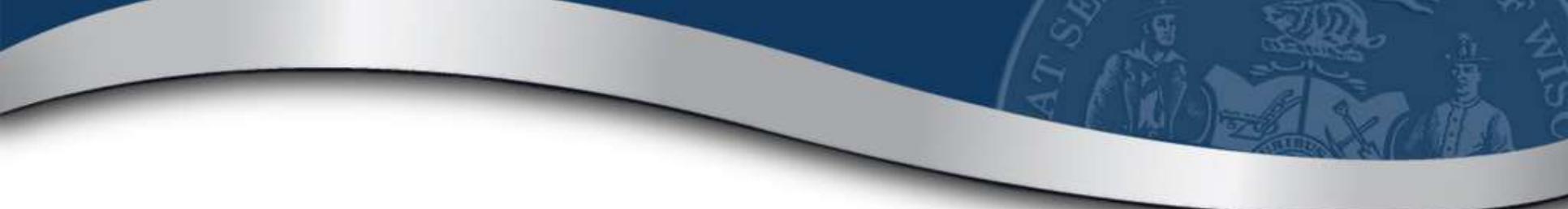
2018 Property Assessment Manual *(cont.)*

- Chapter 20
 - Added cemetery and burial ground information
 - Added leased equipment – tax exempt organization leasing equipment-responsible for taxes if included in contract
- Chapter 22
 - Milewski v. T Dover (Wisconsin Supreme Court)
 - Joseph P. Murr, et al., v Wisconsin, et al. (U.S. Supreme Court)
 - Regency West Apartments, LLC v C Racine (Wisconsin Supreme Court)
 - MKE Regional Medical Center, Inc. v. C Wauwatosa
- Chapters 5, 6, 9, 21: updates for Milewski v. T Dover
- Appendix: added sample affidavit, special inspection warrant

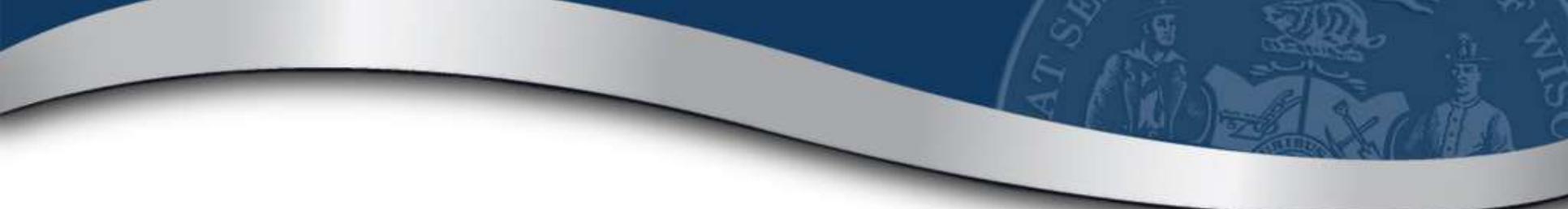


Volume II Residential / Agricultural

- Updated costs and photos for existing structure types
- Presentation after annual meeting



Manufacturing & Utility



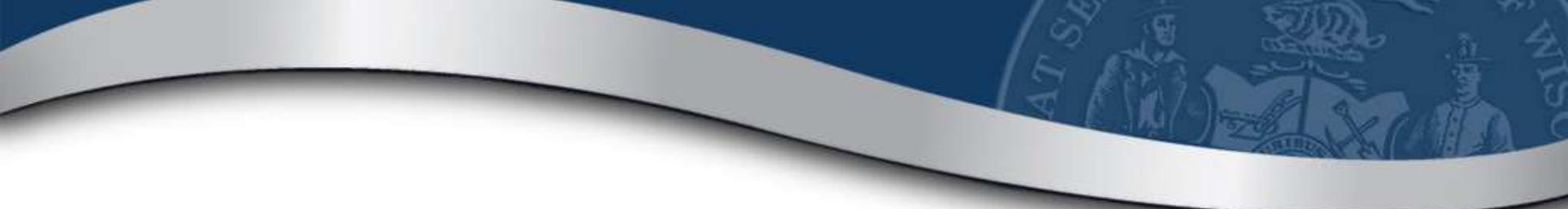
Manufacturing Discussion Topics

- Contact list and district map
- Manufacturing classification
- New construction
- Notification rolls
- Website – Manufacturing landing



Manufacturing Classification

- Manufacturing classification timeline
 - Manufacturing classification requests due by March 1 (s. 70.995(5))
 - DOR looks at the business activity of the establishment at the location
 - No retroactive classification as manufacturing (prior year)
 - DOR has sole discretion in classification (s.70.995 (4))
 - DOR confirms classification changes via letter to assessor, clerk, lister
- Manufacturing classification of personal property
 - Initial classification for business' personal property only
 - DOR may assess all or part of the personal property of a qualifying manufacturing establishment
- Real estate classification depends on substantial use



New Construction

- Report new construction on manufacturing parcels to DOR
 - Property owners should report annually on M-R, but...
 - Important for municipal levy limit calculations
- Types of information to pass on to DOR
 - Building permits
 - Sale or expansion of manufacturing parcels
 - Sale of large agricultural parcels that may be used in manufacturing (frac or mining)
 - Economic influence, zoning changes, TID creations or closings
 - New regional industry information



Notification Roll Review

- Published online prior to February 15 (s. 70.995(6))
- Review notification rolls for errors and omissions
 - Missing manufacturing RE parcels or PP accounts
 - TID codes
 - School district/Union high codes
 - Special district codes
- Other DOR rolls available online include:
 - Full Value Rolls (June)
 - Equated Rolls (October/November)
 - Omitted Property and Correction of Error (October/November)
 - All rolls are available online after issuance

After Notification Roll

- Classification request deadline is after February 15
 - Classification decisions may not be finalized until early April
 - Assessor-DOR communication is important during this time period
- Exchange of information with DOR is important to establish accurate municipal assessment roll
 - Do not shift real estate parcel or personal property to manufacturing classification until you receive official notification from DOR
 - Double assessment or omitted property may otherwise result
- DOR add/delete (shift) letters sent to assessor include:
 - Site address, local parcel number, TID, School and Special Districts
 - Records sent from assessor to DOR should list all tax districts

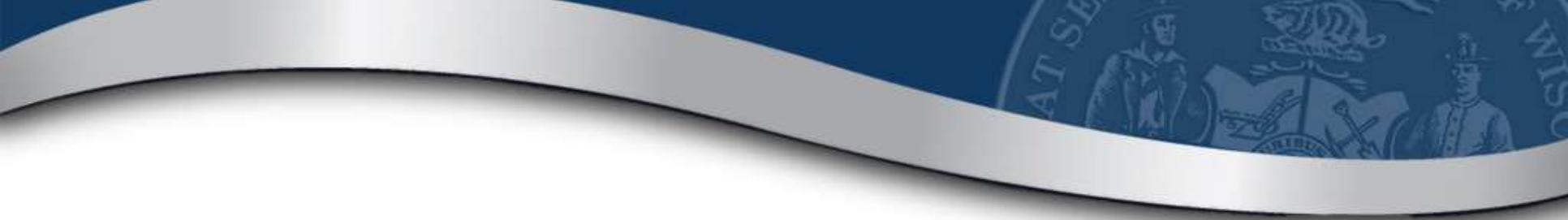


Manufacturing Website

- revenue.wi.gov/Pages/Manufacturing/home.aspx
- Online services – taxpayers and preparers
- Assessment rolls
- Reports
- Appeals and objection forms
- Guides
- Resources
- Common questions
- Common forms

Additional Information

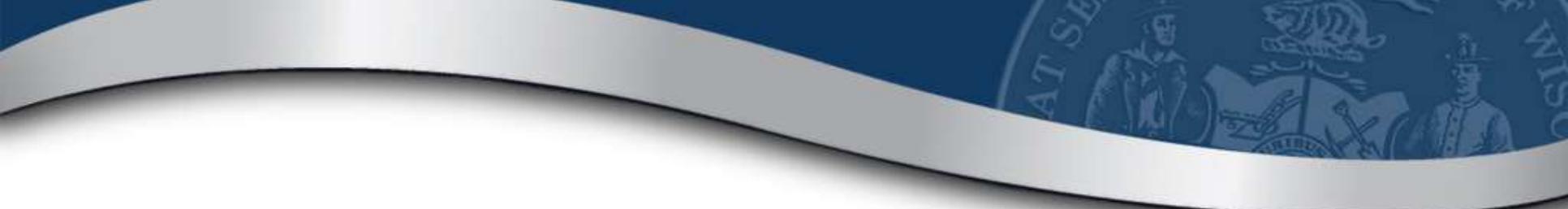
- Assessor training –
<https://www.revenue.wi.gov/Pages/Training/assess-home.aspx>
- Manual and other publications –
<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>
- Reports –
<https://www.revenue.wi.gov/Pages/Report/Home.aspx>
- Common questions –
<https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx>
- Email lists –
<https://www.revenue.wi.gov/Pages/HTML/lists.aspx>



Quiz Information

Reminder:

- Complete quiz for credit
- Need 100% to pass quiz
- Keep copy of Certificate of Completion for your records



Thank you!

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink, reading "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and a distinct "W" and "B".

Peter Barca

Secretary of Revenue