State of Wisconsin
Survey of Assessment Practices

This document shows the summary statistics from a survey of assessment practices conducted in the fall of 2001. A detailed analysis will be completed in summer 2002. I want to thank each of the 265 assessors representing 690 towns, 236 villages, and 113 cities who took the time to respond.

The survey was specific to statutory assessors and was based on the conditions as of January 1, 2002. Each statutory assessor received a survey for each municipality assessed.

If you have any questions or comments, please contact me. You can either call at (608) 266-8202, write, or email at glandret@dor.state.wi.us. Again, thank you for your participation.

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Wisconsin Department of Revenue

Assessor Information	
1. How many municipalities do you assess including this one?	**Mean: 4.58 Median: 2 Mode: 1 Min: 1 Max: 96**
2. Please indicate your level of education.	**High School: 25% Some College: 33% College: 30% Post Graduate: 12%**
3. How many years of assessment experience do you have?	**Mean: 20 Median: 21 Mode: 25**
4. At what level(s) are you certified as a Wisconsin assessor?	**Assessor 1: 61.3%** **Assessor 2: 38.3%** **Assessor 3: 0.4%**
5. At what level are you licensed as *a real estate appraiser* by the WI Dept. of Regulation & Licensing?	**Not licensed: 86% Certified Residential: 6%** **Licensed Appraiser: 2% Certified General: 6%**
6. How familiar are you with USPAP?	**Unfamiliar: 36% Somewhat Familiar: 40% Very Familiar: 24%**
7. How familiar are you with Volume I of WPAM	**Unfamiliar: 7% Somewhat Familiar: 26% Very Familiar: 67%**
8. Do you carry "Errors & Omissions" insurance?	**Yes: 23% No: 77%**
9. On average, how many hours of continuing education do you receive each year?	**Mean: 14 Median: 10 Mode: 15**
10. Enter organizations of which you are a member.	**None: 18% IAAO: 1% WAAO: 48% SE: 1%** **IAAO & WAAO: 23% Indianhead: 8% SW: 1%**
11. Do you hold a professional designation?	**Yes: 14% No: 85% CAE: 1%**
12. What is the total number of assessment-related personnel on your staff?	**Mean: 2.2 Median: 1 Mode: 1 Min: 1 Max: 61**
13. Do you periodically check to determine if all members of your staff are appropriately certified?	**Yes: 53% No: 15% NA: 32%**

Annual Assessment & Revaluation Information	
14. What is the total cost for annual assessment maintenance?	**Mean: $25,600 Median: $5,700 Mode: $6,000**
15. What was the year of the last total revaluation completed?	**Mean: 1998 Median: 1999 Mode: 2000**
16. What was the cost for the last total revaluation?	**Mean: $36,300 Median: $15,000 Mode: $15,000**
17. Describe if you do partial revaluations for any of the following.	**Commercial: 2% Rapidly Changing Areas: 32%** **Lakefront: 6% Specific Neighborhoods: 28%** **Multiple: 32%**
18. How often is a total revaluation done? *(in years)*	**Mean: 6.5 Median: 8 Mode: 8**

Related Work	
19. Are you appointed or elected?	**Appointed: 95% Elected: 5%**
20. Do you do any of the following in addition to assessing?	**No: 91.2% Treasurer: 0.1% Clerk: 0.5%** **Building Inspector: 3.4% Other: 4.8%**
21. As the assessor, estimate the *percent* of time you spend providing service to <u>other departments in this municipality</u>.	**Mean: 5.2 Median: 4 Mode: 0**
22. Estimate the *percent* of time you spend providing service to title companies, lending institutions, appraisers, and real estate brokers for this municipality.	**Mean: 6.4 Median: 5 Mode: 5**

Systems	
23. Identify the Computer Assisted Assessment Systems (CAMA) used in this municipality.	**None : 27.1% MS Residential Estimator: 6.6%** **DOR MicroCost: 10.6% MicroSolve: 4.7%** **CLT Univers: 0.8% Marshall & Swift: 0.7%** **Arrow GVS: 1.2% CPS Systems: 0%** **Grota MarketDrive: 14.1% Ad Valorem: 0.6%** **SOLIR: 0.1% Vanguard CamaVision: 0%** **Binary Basic: 0% Other: 25.3%** **Multiple: 8.2%**
24. Identify the Geographic Information Systems (GIS) used in this municipality.	**None: 79.2% Genamap: 0.4%** **ESRI: 6.8% Autodesk: 1.3%** **Intergraph: 4.2%** **Bentlet: 0% Other: 8.1%**

Electronic Communication	
25. What is the internet connection type?	**None: 43% Telephone Modem: 48% DSL: 6%** **Cable Modem: 1% T-Line: 2%**
26. Is assessment information available to the public over the Internet?	**Yes: 11% No: 89%**
27. How much assessment information is transmitted electronically to the county?	**None: 72%** **Basic Roll Data: 24%** **Basic Roll & Other Property Information: 4%**

Data Sharing Opinion	
28. How much assessment data do you think should be freely available to the public over the internet?	**None: 19%** **Select data: 68%** **All data: 13%**
29. How much should government charge for assessment data that is available over the internet?	**Nothing: 19.4%** **Cost for Prep Only: 56.4%** **Profit center: 24.2%**

Studies	
30. Do you calculate the level of assessment (LOA)?	**Yes: 82% No:18%**
31. Do you calculate the coefficient of dispersion (COD)?	**Yes: 56% No:44%**
32. Do you calculate the coefficient of concentration (COC)?	**Yes: 51% No:49%**
33. Do you calculate the price-related differential (PRD)?	**Yes: 53% No:47%**

Legal Descriptions, Maps, and Aerial Photography			
34. Does every parcel record have a situs address?			**Yes: 75% No:17% Uncertain: 8%**
35. Does every parcel record have the property owner's name & mailing address?			**Yes: 99% No: 1% Uncertain: 0%**
36. Does every parcel record have a legal description?			**Yes: 99% No: 0.5% Uncertain: 0.5%**
37. Does every parcel have a unique parcel identification number (PIN)?			**Yes: 96% No: 1.5% Uncertain: .5%**
38. Does the PIN number comply with the format described in WPAM Volume I?			**Yes: 57% No: 17% Uncertain: 26%**
39. Is every parcel described with a single coordinate pair *(such as degrees of Latitude & Longitude, Universal Transverse Mercator, State Plane Coordinate System)*?			**Yes: 27% No:44% Uncertain: 29%**
40. What is the status of tax parcel maps?		**None:16% Hard Copy: 68% Digital: 16%**	**Current: 82% Outdated: 18%**
41. Describe your use of tax parcel maps.			**Never: 9 % Sometimes: 35% Often: 56%**
42. What is the status of zoning maps?		**None:40% Hard Copy: 54% Digital: 6%**	**Current: 86% Outdated: 14%**
43. Describe how often you use zoning maps.			**Never: 30% Sometimes: 54% Often: 16%**
44. What is the status of base maps?		**None:44% Hard Copy: 45% Digital: 11%**	**Current: 83% Outdated: 17%**
45. Describe how often you use base maps.			**Never: 35% Sometimes: 40% Often: 25%**
46. What is the status of aerial photos?		**None:14% Hard Copy: 57% Digital: 28% 35mm: 1%**	**Current: 64% Outdated: 36%**
47. Describe how often you use aerial photos			**Never: 12% Sometimes: 51% Often: 37%**
48. What is the status of orthophotos?		**None: 83% Hard Copy: 4% Digital: 13%**	**Current: 71% Outdated: 29%**
49. Describe how often you use orthophotos.			**Never: 74% Sometimes: 13% Often: 13%**
50. What is the status of plat books?		**None: 8% Hard Copy: 85% Digital: 7%**	**Current: 87% Outdated: 13%**
51. Describe how often you use plat books.			**Never: 8% Sometimes: 48% Often: 44%**
52. What is the status of soil survey maps (books)?		**None: 19% Hard Copy: 77% Digital: 4%**	**Current: 61% Outdated: 39%**
53. Describe how often you use soil survey maps?			**Never: 18% Sometimes: 71% Often: 11%**

Property Records & Data			
54. Is there an assessment record card identifying each parcel in the municipality?			**Yes: 99.6% No: 0.4%**
55. Where are the assessment records kept?	**Municipality: 29%**	**Company HQ: 47%**	**Other: 24%**
56. Are the assessment records insured against natural disasters?			**Yes: 61% No:18% Uncertain: 21%**
57. Describe the quality of the municipal land records in general.			**Excellent: 47% Average: 51% Poor: 2%**
58. Describe the quality of the municipal building records in general.			**Excellent: 45% Average: 53% Poor: 2%**
59. Is the *land-use code* (field 102) on the backside of the property record card recorded?			**Yes: 42% No: 58%**
60. Is building permit information entered on each record?			**Yes: 63% No: 37%**
61. Is property sales information entered on each record?			**Yes: 75% No: 25%**
62. Is there a land sketch for each property record?			**Yes: 45% No: 55%**
63. Is there a building sketch on each property record?			**Yes: 94% No: 6%**
64. What is the status of property photos?		**None: 13.0% Hard Copy: 68.9% Digital: 7.4% Video: 0.4% Multiple: 10.3%**	
65. Is the new construction "percent complete" listed on the property record as of January 1?			**Yes: 98% No: 2%**
66. Is a *Statement of Personal Property* requested for each account?			**Yes: 90% No: 10%**
67. Are assessment records cross-indexed between real property files and their companion personal property files?			**Yes: 54% No: 46%**

Assessment Practices		
All Classes		
68. Are sales verified to determine if arm's-length?	**Yes: 93%**	**No: 7%**
69. Are sales comparison grids generated for every property when doing a revaluation?	**Yes: 70%**	**No: 30%**
70. Are statistical models developed for assessments?	**Yes: 67%**	**No: 33%**
71. Is there a pricing ladder for each parcel showing RCN, depreciation, and RCNLD?	**Yes: 78%**	**No: 22%**
72. What is the source for determining depreciation or market adjustments?	**WPAM Tables: 19%** **Market Analysis: 60%** **Both: 21%**	
73. Do you estimate the effective age of each improvement?	**Yes: 79%**	**No: 21%**
74. Are comparable sales selected and adjusted for every assessment?	**Yes: 51%**	**No: 49%**
75. Are the *Wisconsin Property Assessment Manual* cost estimates checked against the actual construction costs for new buildings?	**Never: 10%** **Sometimes: 63%** **Always: 27%**	
76. At what level are new sales placed on the assessment roll?	**Ratioed to level of assessment: 51.1%** **Appraised using an established model: 47.4%** **At the sales price with no adjustment: 1.5%**	
77. How difficult is it for you to learn if a property carries an easement?	**Not Difficult : 29%** **Somewhat Difficult: 56%**	**Very Difficult: 12%** **NA: 3%**
Commercial Property		
78. For commercial property, is income and expense data gathered?	**Yes: 21% Sometimes: 39% No: 33% NA: 7%**	
79. For commercial property, is the income approach used?	**Yes: 18% Sometimes: 44% No: 31% NA: 7%**	
Agricultural Property		
80. How difficult is it for you to learn if agricultural lands are in a government program?	**Not Difficult : 31%** **Somewhat Difficult: 42%**	**Very Difficult: 19%** **NA: 8%**
81. Do you review *actual use* each year?	**Yes: 73% No: 19% NA: 8%**	
82. Do you adjust the Farmland Advisory Council values to local level of assessment?	**Yes: 87% No: 4% NA: 9%**	
83. Do you inform the municipality of parcels that are subject to a use value penalty?	**Yes: 79% No: 11% NA: 10%**	
84. How difficult is it for you to identify all pastureland?	**Not Difficult : 29%** **Somewhat Difficult: 42%**	**Very Difficult: 20%** **NA: 9%**
85. About how many acres were reclassified from "forest" to "agricultural" last year?	**Mean: 24 Median: 0 Mode: 0**	
86. About how many acres were reclassified from "wetlands" to "agricultural" last year?	**Mean: 4 Median: 0 Mode: 0**	
Forest Property		
87. How difficult is it for you to learn if forested lands are in a government program?	**Not Difficult : 70%** **Somewhat Difficult: 16%**	**Very Difficult: 3%** **NA: 11%**
Personal Property		
88. Is personal property equated to the level of assessment of real property?	**Yes: 96%**	**No: 4%**
89. Are follow-up contacts attempted before making "doomage" assessments?	**Yes: 78%**	**No: 22%**
90. How often are personal property returns audited?	**Never: 11%** **When appropriate: 9%** **Always: 80%**	

Notifications		
91. How has the 15-day requirement for sending *Notices Of Changed Assessments* before BOR affected your work?	**Much More Difficult:** 24% **Slightly More Difficult:** 17% **Somewhat More Difficult:** 43% **Not Difficult :** 16%	
92. Are owners of personal property notified of their assessments?	**Yes: 67%** **No: 33%**	
93. Are booklets such as the *Guide for Property Owners* readily available to the public?	**Yes: 96%** **No: 4%**	
94. Are you aware that guides such as the *Guide for Property Owners* are available on the Internet at the Department of Revenue Web Site at www.dor.state.wi.us?	**Yes: 89%** **No: 11%**	
95. If a property owner refuses entry, is a letter sent by certified mail requesting entry?	**Never:** 11% **Sometimes:** 29% **Always:** 60%	
96. Are you able to respond to open record requests within 48 hours?	**Yes: 91%** **No: 9%**	
97. Are you regularly provided with building permits and zoning changes?	**Yes: 86%** **No: 14%**	
98. Do the municipal officials ask about the status of the assessments?	**Never:** 9% **Sometimes:** 72% **Always:** 19%	
99. Does the municipal clerk publish the required 15-day notice for open-book?	**Yes: 96.6%** **No: 0.4%** **Uncertain: 3%**	
100. How do you administer the March 1 deadline for requesting an exemption?	**Notify potential exempt entities of deadline:** 28% **Do not notify—wait for request to be submitted:** 72%	
101. Do you deny requests for computer exemptions if received after the March 1 deadline for filing of Personal Property Return?	**Yes: 26%** **No: 74%**	

Open Book & Board of Review		
102. Is an attorney available (either present or on call) to represent the Board of Review?	**Yes: 40%** **No: 60%**	
103. Is <u>a different</u> attorney available to represent *you* at the Board of Review?	**Yes: 16%** **No: 84%**	
104. Do you sign and attach the *Assessor's Affidavit* to the assessment roll?	**Yes: 99%** **No: 1%**	
105. Describe how the Board of Review checks the assessment roll for omissions, double assessments, and other errors?	**No check:** 16% **Quick Review:** 35% **Selective Review:** 17% **Careful Review:** 32%	
106. Is the clerk able to schedule the 48-hour *Notices Of Intent To File Objections*?	**Yes: 98%** **No: 2%**	
107. Describe how the Board of Review proceedings are recorded?	**Audio Tape:** 97% **Stenographer:** 3%	
108. Is all testimony presented at the Board of Review under oath?	**Yes: 98%** **No: 2%**	
109. Are notices of BOR decisions given to the objectors <u>before</u> adjournment?	**Yes: 72%** **No: 27%** **Uncertain: 1%**	
110. Does the clerk prepare the *Summary of Board of Review Proceedings* (PA-800)?	**Yes: 89%** **No: 8%** **Uncertain: 3%**	
111. To what degree do you believe the training of BOR members is helpful?	**No Degree:** 3% **Moderate Degree:** 50% **Low Degree:** 20% **High Degree:** 27%	
112. Have you noticed a change in the number of people at Open Book resulting from law changes in 2000?	**Less:** 2% **About the Same:** 86% **More:** 12%	
113. Have you noticed a change in the number of BOR appeals resulting from law changes in 2000?	**Less:** 6% **About the Same:** 82% **More:** 12%	

114. How long did it take you to complete this survey? (In minutes)	**Mean: 19 Median: 17 Mode: 20**

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