Chapter 2
Assessor Certification

State law requires certification of assessors and technical level assessment personnel. State certification ensures individuals working in the assessment field possess the minimum knowledge necessary to perform the assessment function. Establishing minimum standards is required by state law for accurate assessment information and quality property assessments. A person must attain the minimum age of eighteen before an assessor certification can become effective. The age requirement applies to all levels of certification.

History of Certification

Assessor certification commenced in 1969 when DOR certified a list of candidates for the office of county assessor. In 1973, secs. 70.055, 70.75 and 70.99, Wis. Stats., became effective and required certification of county assessors, county assessment staff and expert help. In 1974, the Advisory Committee on Assessor Certification was formed to define the criteria for local assessor certification. Following the proposals of this committee, sec. 70.05(1), Wis. Stats., was enacted and required certification of all local assessors and assessment personnel on or after January 1, 1977. This requirement was extended in sec. 73.09(2), Wis. Stats., to all DOR assessment personnel commencing on January 1, 1981.

Certification Levels

There are five levels of assessor certification; three are assessor levels and two are for assessment personnel other than the assessor. The levels of certification, in order of increasing responsibilities, are: Assessment Technician, Property Appraiser, Assessor 1, Assessor 2, and Assessor 3. The duties an individual is authorized to perform are progressively more complex as the level of certification becomes higher. An individual certified at the higher level is allowed to perform the duties of any subordinate level of certification, except for the Assessor 3 level. An Assessor 3 can only perform duties associated with the Assessor 3 certification.

Each town, village, city, and county is rated for a specific minimum level of certification for the statutory assessor depending on the relative complexity of the property assessment function. If an individual is elected or appointed to the office of assessor and is not certified at the appropriate level for the municipality, the office must be declared vacant until the municipality appoints an appropriately certified individual to fill the office of assessor. A non-certified individual cannot be appointed to fill an unexpired term of an appointed or elected assessor.

Certification is also required for certain property assessment personnel other than the statutory assessor. The level of certification required depends on the duties performed. Each level of certification has a description of the duties authorized at that particular level. If an individual performs any or all of the duties described at a particular level of certification, the individual must be certified at that level to legally perform those duties. Clerical personnel do not fall under the definition of assessment personnel and therefore do not have to be certified.

Duties by Certification Level

The levels of certification, including duties required by level, are established by sec. Tax 12.06, Wis. Adm. Code. The Assessor levels of certification have the opportunity to sign a roll. See the Levels of Certification by Assessment District below to ensure an assessor with the correct level of certification is responsible for signing a municipality's roll.

Assessment Technician

An Assessment Technician is authorized to perform, in accordance with the *Wisconsin Property Assessment Manual* (WPAM), and under the direct supervision of a property appraiser or an assessor, the following: measuring and listing, calculating building cost data, posting maps/plats/charts, collecting relevant data, assisting with physical inventories, verifying property descriptions, and classifying real property according to use.

Property Appraiser

A Property Appraiser is authorized to perform, in accordance with the WPAM, and under the direct supervision of an assessor, the duties of an Assessment Technician and the following: inspecting classes of real property for assessment purposes, appraising real property for assessment purposes, and supervision of assessment staff.

Assessor 1

An Assessor 1 is authorized to perform, in accordance with the WPAM, any of the duties of a Property Assessment Technician, Property Appraiser, and the following: serving as statutory assessor in an assessment district with a degree of complexity requiring the level of Assessor 1 as determined by DOR, contacting taxpayers of the assessment district to explain the property assessment laws and procedures under which the property assessments are determined, supervising subordinate assessment staff, and signing the assessment roll as statutory assessor in an assessment district requiring the level of Assessor 1.

Assessor 2

An Assessor 2 is authorized to perform, in accordance with the WPAM, any of the duties of a Property Appraiser, an Assessment Technician, an Assessor 1, and the following: serving as statutory assessor in an assessment district with a degree of complexity requiring level of Assessor 2 as determined by the DOR, supervising subordinate assessment staff, and signing the assessment roll as statutory assessor in an assessment district requiring the level of Assessor 2.

Assessor 3

An Assessor 3 is authorized, in accordance with the WPAM to perform the following duties: serving as statutory assessor in an assessment district with a degree of complexity requiring level of Assessor 3 as determined by the DOR, policy determination, budgetary formulation, and responding to appropriate levels of government involved in the property assessment process, and supervising subordinate assessment staff.

Levels of Certification by Assessment District

DOR, by administrative rule, has established the levels of certification required for statutory assessors by assessment district based on the complexity of the assessment function.

2024 Levels of Certification by Assessment District

The following are effective for the 2024 assessment.

Assessor 3

Municipalities with a 2021 Equalized Value of the commercial class of property greater than $1,000,000,000 require an Assessor 3:

1. T of Grand Chute, Outagamie Co
2. V of Ashwaubenon, Brown Co
3. V of Menomonee Falls, Waukesha Co
4. V of Mount Pleasant, Racine Co
5. V of Pleasant Prairie, Kenosha Co
6. C of Appleton, Outagamie Co
7. C of Brookfield, Waukesha Co
8. C of Eau Claire, Eau Claire Co
9. C of Fitchburg, Dane Co
10. C of Fond Du Lac, Fond Du Lac Co
11. C of Franklin, Milwaukee Co
12. C of Green Bay, Brown Co
13. C of Greenfield, Milwaukee Co
14. C of Janesville, Rock Co
15. C of Kenosha, Kenosha Co
16. C of La Crosse, La Crosse Co
17. C of Madison, Dane Co
18. C of Middleton, Dane Co
19. C of Milwaukee, Milwaukee Co
20. C of New Berlin, Waukesha Co
21. C of Oak Creek, Milwaukee Co
22. C of Oshkosh, Winnebago Co
23. C of Pewaukee, Waukesha Co
24. C of Sheboygan, Sheboygan Co
25. C of Sun Prairie, Dane Co
26. C of Verona, Dane Co
27. C of Waukesha, Waukesha Co
28. C of Wausau, Marathon Co
29. C of Wauwatosa, Milwaukee Co
30. C of West Allis, Milwaukee Co
31. C of West Bend, Washington Co

Assessor 2

Municipalities with a 2021 Equalized Value of the commercial class of property less than $1,000,000,000 and greater than 100,000,000 require an Assessor 2:

1. V of Allouez, Brown Co
2. V of Bellevue, Brown Co
3. V of Hobart, Brown Co
4. V of Howard, Brown Co
5. V of Suamico, Brown Co
6. V of Lake Hallie, Chippewa Co
7. V of Cottage Grove, Dane Co
8. V of Deforest, Dane Co
9. V of Mcfarland, Dane Co
10. V of Mount Horeb, Dane Co
11. V of Oregon, Dane Co
12. V of Shorewood Hills, Dane Co

70. C of Chippewa Falls, Chippewa Co
71. C of Columbus, Columbia Co
72. C of Portage, Columbia Co
73. C of Wisconsin Dells, Columbia Co
74. C of Prairie Du Chien, Crawford Co
75. C of Monona, Dane Co
76. C of Stoughton, Dane Co
77. C of Beaver Dam, Dodge Co
78. C of Waupun, Dodge Co
79. C of Sturgeon Bay, Door Co
80. C of Superior, Douglas Co
81. C of Menomonie, Dunn Co

13. V of Waunakee, Dane Co
14. V of Windsor, Dane Co
15. V of Johnson Creek, Jefferson Co
16. V of Bristol, Kenosha Co
17. V of Salem Lakes, Kenosha Co
18. V of Somers, Kenosha Co
19. V of Holmen, La Crosse Co
20. V of West Salem, La Crosse Co
21. V of Rothschild, Marathon Co
22. V of Weston, Marathon Co
23. V of Brown Deer, Milwaukee Co
24. V of Fox Point, Milwaukee Co
25. V of Greendale, Milwaukee Co
26. V of Hales Corners, Milwaukee Co
27. V of Shorewood, Milwaukee Co
28. V of West Milwaukee, Milwaukee Co
29. V of Whitefish Bay, Milwaukee Co
30. V of Greenville, Outagamie Co
31. V of Kimberly, Outagamie Co
32. V of Little Chute, Outagamie Co
33. V of Grafton, Ozaukee Co
34. V of Saukville, Ozaukee Co
35. V of Plover, Portage Co
36. V of Caledonia, Racine Co
37. V of Sturtevant, Racine Co
38. V of Waterford, Racine Co
39. V of Yorkville, Racine Co
40. V of Baldwin, St Croix Co
41. V of Lake Delton, Sauk Co
42. V of Sauk City, Sauk Co
43. V of Kohler, Sheboygan Co
44. V of East Troy, Walworth Co
45. V of Germantown, Washington Co
46. V of Jackson, Washington Co
47. V of Richfield, Washington Co
48. V of Slinger, Washington Co
49. V of Butler, Waukesha Co
50. V of Elm Grove, Waukesha Co
51. V of Hartland, Waukesha Co
52. V of Mukwonago, Waukesha Co
53. V of Pewaukee, Waukesha Co
54. V of Sussex, Waukesha Co
55. V of Fox Crossing, Winnebago Co
56. T of Lawrence, Brown Co
57. T of Ledgeview, Brown Co
58. T of Burke, Dane Co
59. T of Madison, Dane Co
60. T of Gibraltar, Door Co
61. T of Union, Eau Claire Co
82. C of Altoona, Eau Claire Co
83. C of Ripon, Fond Du Lac Co
84. C of Platteville, Grant Co
85. C of Monroe, Green Co
86. C of Dodgeville, Iowa Co
87. C of Fort Atkinson, Jefferson Co
88. C of Jefferson, Jefferson Co
89. C of Lake Mills, Jefferson Co
90. C of Watertown, Jefferson Co
91. C of Onalaska, La Crosse Co
92. C of Antigo, Langlade Co
93. C of Merrill, Lincoln Co
94. C of Manitowoc, Manitowoc Co
95. C of Marinette, Marinette Co
96. C of Cudahy, Milwaukee Co
97. C of Glendale, Milwaukee Co
98. C of Saint Francis, Milwaukee Co
99. C of South Milwaukee, Milwaukee Co
100. C of Sparta, Monroe Co
101. C of Tomah, Monroe Co
102. C of Rhinelander, Oneida Co
103. C of Kaukauna, Outagamie Co
104. C of Cedarburg, Ozaukee Co
105. C of Mequon, Ozaukee Co
106. C of Port Washington, Ozaukee Co
107. C of River Falls, Pierce Co
108. C of Saint Croix Falls, Polk Co
109. C of Stevens Point, Portage Co
110. C of Burlington, Racine Co
111. C of Racine, Racine Co
112. C of Richland Center, Richland Co
113. C of Beloit, Rock Co
114. C of Hudson, St Croix Co
115. C of New Richmond, St Croix Co
116. C of Baraboo, Sauk Co
117. C of Reedsburg, Sauk Co
118. C of Hayward, Sawyer Co
119. C of Shawano, Shawano Co
120. C of Plymouth, Sheboygan Co
121. C of Sheboygan Falls, Sheboygan Co
122. C of Medford, Taylor Co
123. C of Viroqua, Vernon Co
124. C of Eagle River, Vilas Co
125. C of Delavan, Walworth Co
126. C of Elkhorn, Walworth Co
127. C of Lake Geneva, Walworth Co
128. C of Whitewater, Walworth Co
129. C of Hartford, Washington Co
130. C of Delafield, Waukesha Co

62. T of Rib Mountain, Marathon Co
63. T of Minocqua, Oneida Co
64. T of Buchanan, Outagamie Co
65. T of Sheboygan, Sheboygan Co
66. T of Brookfield, Waukesha Co
67. C of Ashland, Ashland Co
68. C of Rice Lake, Barron Co
69. C of De Pere, Brown Co

131. C of Muskego, Waukesha Co
132. C of Oconomowoc, Waukesha Co
133. C of Waupaca, Waupaca Co
134. C of Menasha, Winnebago Co
135. C of Neenah, Winnebago Co
136. C of Marshfield, Wood Co
137. C of Wisconsin Rapids, Wood Co

Assessor 1

All towns, villages, and cities not listed as requiring Assessor 2 or Assessor 3 level of certification require an Assessor 1 level of certification.

Temporary Assessor Certification

As required by state law (sec. 73.09, Wis. Stats.), DOR established the following temporary certification requirements by rule:

- The applicant shall not have been temporarily certified previously
- The applicant shall have a job commitment from an elected or appointed assessor, from a firm contracting to make the assessment under s. 70.05 (2), 70.055, or 70.75, Stats., or a job commitment from DOR
- A temporary certification allows an individual to complete Assessment Technician work (the first level of certification) under direct supervision of an individual with an assessor certification who is signing the assessment roll, or, if employed within DOR, under the supervision of the individual's supervisor
- Only two persons employed by a private firm in the same municipality may hold temporary certification consecutively

Responsibilities of the statutory assessor

- Monitor all work performed by temporarily certified individuals (sec. Tax 12.05, Wis. Adm. Code) for compliance with state law and the WPAM
- Adhere to the start and end dates of the person's 90-day temporary certification period

Temporary certification application

- File the *Application for Temporary Certification* (PC-724) with DOR. The application form must be signed by both the applicant and the assessor sponsor.
- Attain the minimum age of eighteen
- A temporary certification is valid for 90 days and commences when DOR distributes the approval

Examination Guidelines

Certification is achieved by correctly answering 70% of the questions and passing an exam. See DOR's website for exam registration information and Assessor Certification Study Material.

Exam Content by Level of Certification

Figure 2-1 lists the five exam levels and the number of questions by subject. These areas are math, statistics, rectangular survey (legal descriptions), construction terminology, Wisconsin property assessment law, appraisal, and administration. The areas and to what extent they are tested will depend on the level of exam taken.

Figure 2-1

Subject Area	Technician	Appraiser	Assessor 1	Assessor 2	Assessor 3
Math	20	5	1	0	0
Statistics	0	0	3	12	14
Legal Descriptions	10	11	8	5	0
Construction Terms	8	7	9	13	0
WI Assessment Law	12	13	51	29	21
Appraisal	0	14	28	41	25
Administration	0	0	0	0	40
Total Questions	50	50	100	100	100

Recertification

Certifications expire five years after the date of issuance. A person recertifies by attending four of the five DOR Annual Assessor Meetings (sec. 73.06(1), Wis. Stats.) *and* completing the continuing education requirements (CEUs). Both the Assessor Annual Meeting requirement and the CEUs must be completed during the five-year certification period for recertification.

DOR Assessor Annual Meeting

An individual must complete at least four DOR Annual Assessor Meetings (sec. 73.06(1), Wis. Stats.) during each five-year certification period to qualify for recertification. DOR distributes information on the steps to complete each year's Annual Assessor Meeting. See the DOR website for Annual Assessor Meeting material.

Continuing Education Requirements (CEUs)

Figure 2-2 lists CEUs requirements for each level of certification. These are in addition to Annual Assessor Meeting requirements.

Figure 2-2
Continuing Education Requirements by Certification Level
(Minimum classroom hours)

Level of Certification	Appraisal	Property Tax Law / Management	Total Program Hours Required
Assessment Technician	0	0	0
Property Appraiser	20	0	20
Assessor 1	15	15	30
Assessor 2	15	15	30
Assessor 3	3	27	30

When an individual is certified at multiple levels, courses may be applied to meet CEUs at each level. For example, if an individual certified as both an Assessor 3 and Assessor 2 attends a course approved for three hours of appraisal continuing education, those three hours are applied to meet both the Assessor 3 and Assessor 2 CEUs.

Submit non-credit courses to DOR prior to attendance. DOR's Committee on Continuing Assessor Education reviews non-credit course materials to determine qualification as assessor continuing education hours. A course will not be approved unless it includes a minimum of 0.5 hours of instruction. In addition, proposed courses are evaluated to determine whether the subject area is appraisal or property tax law/management and establishes the number of continuing education hours. The Committee also reviews the qualifications of the course instructors. A quiz or test is recommended for online courses.

File the *Noncredit Continuing Assessor Education Program Application* (PM-100) with DOR no later than 60 days prior to the program. For certified individuals to receive CEU credit for approved courses, certain restrictions apply:

- The entire course must be attended and completed during the applicant's current certification period, but not later than two months prior to the expiration date.
- Coursework begins before an individual is certified cannot be used to meet recertification requirements.
- An individual can receive CEU credit for a given course only once during any one certification period.
- During any one recertification period, an instructor may apply continuing education hours toward recertification one time for each different program they instruct.

Courses offered by an accredited institution are automatically approved for assessor continuing education credit if the conditions of sec. Tax 12.065, Wis. Adm. Code, are met. Sec. Tax 12.065, Wis. Adm. Code, defines a credit program as a course applicable toward an associate or higher degree at an accredited institution of higher education.

The course content must be appraisal property tax law or management instruction as defined in sec. Tax 12.065, Wis. Adm. Code. The rule defines appraisal instruction as programs consisting of broad-based appraisal knowledge essential to assessors and assessment personnel in performing the appraisal function. Property tax law or management instruction are programs consisting of assessment administration knowledge which is broad-based and essential to assessors in performing the assessment function.

The online list of approved Assessor Continuing Education Courses is updated when courses are approved. Provide DOR with evidence of satisfactory completion within 30 days of course completion to receive credit. Satisfactory completion means receiving a passing grade for the program. Auditing a credit program does not satisfy the requirement of satisfactory completion.

Individuals will receive attendance certificates for each DOR Annual Assessor Meeting and each approved non-credit program. An individual who takes approved credit courses should keep the grade reports. These certificates and reports should be retained for use in completing the application for recertification.

Applying for Recertification

When all education requirements are met, it is the responsibility of the individual to file the *Application for Re-certification of Assessment Personnel* (PM-112) along with the recertification fee with DOR. The educational requirements must be fulfilled and the application submitted to OTAS at least 60 days prior to the certification expiration date.

DOR Oversight of Assessor Practices

Assessors are required to follow state law and the WPAM. Under sec. 73.09(7), Wis. Stats., DOR has the authority to take action when an assessor does not follow state law or the WPAM. The Secretary of Revenue, or designee, may order corrective action, suspend or revoke the certification of any assessor, assessment personnel, or expert appraiser for the practice of any fraud or deceit in obtaining certification, or any negligence, incompetence, or misconduct.

Assessor Practice Review Procedure

DOR may complete an assessor practice review to determine if there was a violation of state law or the WPAM. When a request for review of an assessor's practices is filed with DOR, the issues are analyzed to determine those specific to state law and the WPAM. Appropriate issues for review include practice of any fraud or deceit in obtaining certification, or any negligence, incompetence, or misconduct. Differences in opinions of value are not grounds for assessor review as state laws provide specific processes to contest assessed values.

The practice review process begins with the property owner contacting DOR. After this initial contact, a letter is sent to the property owner asking if they wish to file a formal Request for Review of Assessor's Practices. If the person elects to complete and submit the form, DOR may seek additional supporting documentation.

DOR evaluates the submissions and may send a letter of inquiry to the assessor (and other parties if necessary) with a time period allotted for response. Copies of the submissions and correspondence may be provided to the assessor and are subject to open record requests.

Delinquent Tax

State law (sec. 73.09(7m), Wis. Stats.) requires DOR to complete delinquent income tax checks on individuals with an assessor certification, those applying for initial certification and those applying for recertification. Unresolved income tax delinquencies can result in DOR revoking certification and denying applications for certification and recertification.

- Those with delinquent tax liabilities are notified and allowed at least 10 days to pay the amount due.
- DOR provides a notice 30 days in advance of denying or revoking certification when a delinquent account is not resolved.
  - When an individual's initial certification or renewal application has been denied or certification revoked for a delinquent tax liability, the person is entitled to a hearing before DOR.
  - The hearing is limited to the questions of: a) mistaken identity of the credential holder; and b) whether the credential holder has resolved the delinquent tax account for which he or she is liable.
- Certifications are reinstated upon receipt of a DOR Tax Clearance Certificate

Certification for Non US Citizens

2025 Wisconsin Act 240 created sec. 995.40, Wis. Stats. The law allows a noncitizen to receive an assessor certification when meeting all of the following requirements:

- The individual has been granted deferred action under the Deferred Action for Childhood Arrivals (DACA) program of the U.S. Department of Homeland Security
- The individual's deferred action is not expired
- The individual possesses an unexpired employment authorization document issued by the U.S. Department of Homeland Security

A credential issued under the act is valid for the period when the individual's employment authorization document is valid. If an individual's employment authorization is withdrawn, the individual shall cease practice under the occupational authorization and notify the authority that issued the authorization. The act applies to an individual who was granted deferred action for the first time under the DACA program that was established on June 15, 2012. It does not apply to any individual who is granted deferred action for the first time under that program after April 10, 2026.

DOR will review an individual's eligibility when passing an exam and requesting an assessor certification and when applying for recertification of an assessor certification.

Links and Contacts

The following forms are available on DOR's website:

- *Application for Assessor Certification Application* (PC-722)
- *Application for Temporary Certification* (PC-724)
- *Application for Recertification of Assessment Personnel* (PM-112)

Education and exam information is available on DOR's website under Assessor Training.

Contact information: Wisconsin Department of Revenue
Office of Technical and Assessment Services, M/S 6-97
Assessor Certification
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Madison, WI 53708-8971

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