

## Chapter 5

# Public Relations in the Assessment Office

An assessor's responsibilities goes beyond the discovery, listing and valuation of property. When communicating with the public, the assessor needs to demonstrate professionalism, accuracy, honesty and integrity. Good public relation skills are essential to the assessor's office.

It's important for the assessor to demonstrate fairness and equity in the assessment process. This can be achieved by implementing a good public relations program that encourages interaction between the public and the assessor to develop a spirit of cooperation and understanding.

Many people do not understand property assessment and may be afraid, anxious, angry, or confused about the process. The assessor can help property owners understand the assessment function with good public relations. Although total satisfaction may not be possible, the property owner should feel they have been treated fairly and in a professional manner. DOR provides several informational guides, which explain assessment procedures, appeals, and taxation. These guides are available on the [DOR website](#). Providing access to information in meaningful ways to the public increases goodwill and understanding of the property assessment process. The process should be as transparent as possible.

### The Public

The assessor communicates with many people including property owners, attorneys, real estate appraisers and brokers, lending institutions, government officials and agencies, and tax representatives. Each person has a different level of knowledge about property assessment and may be seeking different information from the assessor. For example, individual property owners will usually have questions specific to a certain property, while a neighborhood association is interested in an entire neighborhood. Real estate appraisers are usually interested in properties that have sold; whereas, lending institutions are interested in properties they are financing.

The level of knowledge varies greatly, from property owners who may know little about property assessment to real estate professionals who may understand the assessment function as well as the assessor. The assessor must be flexible to adjust the level of conversation and type of information for the particular individual.

### Public Relations Technique

There are various techniques, or skills that can be used to promote good public relations. The use of these techniques establishes a relationship with the public that will create understanding and cooperation.

The basic technique of public relations is to treat people with respect and professionalism. This means showing consideration and understanding for the property owner's position. It is best to look at the situation from the property owner's point of view and respond accordingly.

If the assessor knows, or can sense, the property owner is not familiar with the assessment function, avoid technical words and spend time explaining the assessment process.

The following are specific techniques the assessor can use to develop good public relations.

### Availability

The availability of the assessor to the public is a crucial element to good public relations. Property owners often become frustrated when they have questions and are not able to contact the assessor.

The assessor needs to be available when distributing Notices of Changed Assessment ([PR-301](#)). Notices include general information on the assessment change, location and time of the Open Book and Board of Review (BOR). The Open Book provides an opportunity to informally discuss a property's assessment, reason for change and the assessment process with property owners. The assessor must be able to explain why the assessment was changed, how the assessment was determined, and what factors influenced the decision. In addition, the property owner should have an opportunity to provide additional information, which the assessor did not have. Answering questions, discussing assessments and the assessment process with property owners at this time can reduce appeals to the BOR.

**Note:** state law requires a 7-day period between Open Book and BOR. Sec. [70.47\(1\)](#), Wis. Stats., states in part: "The board of review shall meet annually at any time during the 45-day period beginning on the 4<sup>th</sup> Monday of April, but no sooner than 7 days after the last day on which the assessment roll is open for examination under s. [70.45](#)".

The assessor should also be available when property tax bills are sent. Although the assessment cannot be changed at this time, the assessor must be able to explain how the assessment was determined and may need to arrange a review of the property and next year's assessment with the property owner.

Municipalities with a full-time assessor will typically have regular office hours for property owners to contact the assessor. Municipalities that contract with an assessor, often a part-time assessor, will need to specify public availability and office hours in the contract for assessment services between the assessor and the municipality. Assessors need to provide contact information (e.g. phone number, email, website, etc.) to each municipality where signing the assessment roll. An assessor needs to promptly respond to all inquiries, generally within 24 hours, and make arrangements with the municipality (s) for situations (e.g. vacations) when a response within 24 hours is not possible. As an example, the municipality may designate the clerk as treasurer as the contact if the assessor is not available. The assessor and municipality need to specify the inquiry response expectations and processes in the contract between the assessor and municipality.

### Honesty

The assessor must always be honest as part of all contacts with the public. Honesty is the basis of effective public relations. If the assessor develops and maintains a reputation for

honesty and integrity, the public will develop faith and trust the accuracy of the assessments. This leads to fewer complaints and better cooperation.

Establishing and maintaining credibility requires the assessor to follow through on contacts with property owners and questions from property owners. As an example, if an assessor promises to review a property and the assessment next year, the assessor needs to complete the review and discuss with the property owner when complete.

Being honest is also being consistent. Public trust is lost if one property owner is told the assessment is based on one set of facts and the neighboring property owner is provided different information. When these two property owners discuss their assessments and find each has been provided different information, the assessor's credibility is damaged.

The assessor must also be honest when asked questions for which there are no immediate answer. In these cases, notify the property owner the question requires some research and promise to get back to the property owner with the answer. Once the information is obtained, contact the property owner as soon as possible. If there is a delay, the assessor should contact the property owner and explain the reason for the delay, and get back to the property owner as soon as the information is available.

### **Listening Skills**

Listening is also an important skill to help the assessor develop good public relations. Careful listening to the property owner ensures prompt and accurate service to the public. Do not anticipate what the property owner means. Let the person explain any concerns and ask any questions. The assessor needs to listen and pay close attention to any property owner concerns and questions. The assessor must not be working on other matters or give the appearance of being uninterested. Giving complete and undivided attention to the property owner conveys the message that what is being said is important. Careful listening enables the assessor to determine the property owner's concerns and questions so the assessor can provide a complete and accurate set of information in response. The assessor may want to restate what the property owner said to make sure both parties understand the concerns and questions. This may prevent the assessor from spending time gathering the wrong information or answering the wrong question.

### **Know the Facts**

The assessor must have accurate facts, since the assessor is presumed to be an expert on the assessment process. When the assessor meets with a property owner and does not have the correct facts, the assessor's credibility is damaged. For example, if the assessor has the wrong lot size, the wrong building size, the wrong number of bedrooms or bathrooms, or other inaccurate information, it is difficult to convince the property owner the assessment is correct. Complete and correct information helps convince the property owner of the assessment's accuracy.

This is particularly true at the BOR. Assessors are required to provide the BOR specific information about the validity of the valuation being objected to and provide the information used to determine the assessment under sec. [70.47 \(8\) \(h\)](#), Wis. Stats. If the assessor goes

before the BOR with accurate information, it is much easier for the BOR to apply the presumption that the assessor is correct under sec. [70.47 \(8\) \(i\)](#), Wis. Stats., and sustain the assessment. However, if the assessor testifies to inaccurate information or is unsure of the facts, this could impact the presumption of correctness and the BOR's ability to sustain the assessment.

### **Appropriate Language**

The assessor must use the appropriate level of detail and terminology for an audience. As an example, when talking to a property owner, who is inexperienced with property assessment, the assessor should use simple words when explaining the basics of the assessment function. Technical terms such as “comps” or “economic obsolescence” should not be used without explaining what they mean and why they are important. These and other words the assessor uses every day may not be understood by the average property owner. The goal is to inform the public and not create confusion. Periodically asking questions helps determine if the property owner understands the information. The assessor must be willing to explain any information the property owner finds confusing. Even though the assessor is trying to simplify the process, the assessor must not be perceived as condescending, and should always treat the property owner with dignity and respect.

The assessor needs to be aware of the level of knowledge of real estate brokers, appraisers, and other assessors. Most of these professionals are familiar with the assessment function and the related technical language. However, there are maybe individuals who do not have the same level of experience and understanding as the assessor.

One of the principle duties of the assessment office is to educate the public about the property assessment function. Any effort to make the assessment process easier to understand can increase the public's appreciation of and cooperation with the assessor's office.

### **Flexibility**

The assessor has contact with people that have a wide variety of knowledge of the assessment function. Some people have no understanding of the assessment function, while others are as knowledgeable as the assessor. Therefore, the assessor must have flexibility with the various groups. In some cases, the assessor must meet with one property owner who has no knowledge of assessment, followed by a meeting with a very knowledgeable property owner.

Being flexible is important with individual property owner contacts. If a property owner has information affecting the assessment or shows an error, the assessor must admit the mistake and correct the error. The assessor should not present a rigid and inflexible image. This does not mean the assessor always agrees with the property owner. It means the assessor approaches each situation with an open mind and a willingness to admit and to correct a mistake. For example, if the property owner has sales the assessor was not aware of or can show the assessor has the wrong lot or building size, the assessor must have the flexibility to admit the mistake and make the appropriate correction. However, if the property owner has no new information or cannot show any errors in what the assessor did, the assessor must not change the assessment just to avoid controversy.

## Patience

Patience is another important characteristic in the public relations process. The assessor encounters many circumstances and individuals that test the assessor's patience. The ability to remain calm and understanding in the face of trying situations greatly increases the assessor's effectiveness in contact with the public.

There are many situations requiring patience. The assessor may have a number of property owners who have similar questions or similar complaints coming into the office or calling on the phone on the same day. Each property owner must be treated with dignity and shown the same degree of attention and interest, even though the assessor may have answered the same question or complaint numerous times.

Property owners may not be able to clearly state questions or provide a specific concern. Most people know very little about property assessment, it may be difficult for property owners to provide a specific question. The assessor must be patient and allow property owners to state their concerns in their own words. In trying to rush a property owner, the assessor may confuse the property owner or answer the wrong question. The assessor may also have to review an answer several times before the property owner completely understands the assessor's response.

These techniques form the basis for good public relations. The assessor who can master these techniques will build a spirit of goodwill, understanding, and trust with the public making the assessment process easier for everyone. The assessor should strive to constantly improve these techniques, and periodically evaluate the performance of the assessor's office and note those areas for improvement. Improving public relations is a continuous process.

## Applying the Techniques

The individual techniques listed in the previous section are the basis of good public relations. However, these techniques are rarely used alone. The assessor usually applies a combination of some or all of these techniques to the individual situation. The following sections explain how to apply these techniques to various situations of the assessor's office.

### Personal Contacts and Telephone Calls

Personal contacts and telephone calls are the most frequent opportunities the assessor has to apply public relations techniques.

As mentioned previously, the assessor should be available and respond promptly to personal contacts and phone calls. Municipalities with a full-time assessor will typically have regular office hours for property owners to contact the assessor. Municipalities that contract with an assessor, often a part-time assessor, will need to specify public availability and office hours in the contract for assessment services between the assessor and the municipality. Assessors need to provide contact information (e.g. phone number, email, website, etc.) to each municipality where signing the assessment roll. An assessor needs to promptly respond to all inquiries, generally within 24 hours, and make arrangements with the municipality (s) for situations (e.g. vacations) when a response within 24 hours is not possible. As an example,

the municipality may designate the clerk as treasurer as the contact if the assessor is not available. The assessor and municipality need to specify the inquiry response expectations and processes in the contract between the assessor and municipality.

If the information to a property owner inquiry is readily available, the assessor might be able to answer the question immediately. If it will take some time to gather the information, the assessor should tell the property owner this and get back to them as soon as possible.

The assessor should consider the following steps for personal contacts or telephone calls:

1. **Listen:** Allow the property owners to state everything they feel is important. Give the property owner your undivided attention. The property owner considers it important, and you should too. You may want to take notes of what is said to help you understand the request. If this is a personal contact, meet in an office, conference room, or some area free of distraction.
2. **Ask:** “Is there anything else?” Give the property owner every chance to provide new information or ask questions. You want to get everything out in the open. You do not want to think you have solved the problem only to have the property owner bring up new information or questions requiring you to repeat your answer or redo your work.
3. **Restate the Issue:** State in your own words what you understand the issue to be. This gives you the chance to express the problem or request. This also gives the property owner the chance to correct any misunderstandings you may have. In many cases, the property owner may not be perfectly clear in stating the problem or request. Restating the problem in your own words helps to ensure both you and the property owner understand the issue.
4. **Address the Issue:** This is where you provide the property owner with the information requested, explain how the assessment was developed, or respond to the issue. If you are explaining the assessment, make sure you have all the information you based the assessment on available for the property owner to see. Review the information with the property owner to help them understand. It is important to spend as much time as necessary to help the property owner understand the assessment. A strong effort at this step to ensure the property owner understands the assessment often means one less appeal to the BOR.

The assessor must also remain flexible. The property owner may bring forth new information or point out errors of which the assessor was unaware. The assessor should consider this information and, if warranted, change the assessment accordingly. If the information does not justify a change in the assessment, the assessor must be prepared to explain why the assessment will not be changed.

Not all problems can be solved immediately. The assessor may need to re-inspect the property or review the assessment. If a decision must be postponed, the assessor should explain what additional information is needed and how long it will take to reach a decision. The assessor should set a specific time when a decision will be reached and then follow through. Only in rare situations should the assessor not keep the deadline.

There are also problems without resolution when the assessor and the property owner cannot agree, and the issue must go to the BOR. The assessor should explain what the BOR is and

how it works so the property owner is prepared to present relevant testimony. There are also times when the assessor does not have the authority to act. For example, the property owner may contact the assessor after the property owner has received the tax bill. The assessor cannot change the assessment at that time, but can explain the property owner's rights to contest a tax bill under state law.

## **Written Correspondence: Letters and Notices**

Letters and notices are the second most frequent contact with the public. Written correspondence allows time to research issues before responding while creating a record of communication. In some cases, letters and notices are prescribed in format with timing by state law. For example, when requesting property access to collect data, notifying the property owner of their rights and options for collecting data is required. It is necessary to document consent or denial, complete the "Notification Process" described on pages 5-10 to 5-12.

### **General Correspondence**

#### **Answering Letters**

All letters should be answered within 10 business days unless there are unusual circumstances. The assessor will improve public relations by providing prompt written response to letters. The assessor should always respond to a letter in writing unless a simple question is asked. For example, if the property owner writes a letter asking for the assessed value, the assessor may handle that request through a telephone call, and then note on the letter the date of the phone call, who the assessor talked to, and what was said.

The assessor should keep a correspondence file containing the original letter and a copy of the response. Correspondence may be kept in one file, or with the individual property file, or both. The advantage of having a correspondence file is the assessor has all correspondence in one place for easy reference and can use previous letters as models for future letters. The advantage of keeping the letters with the property file is that each time the assessor looks at the file all correspondence relating to the property is immediately available. An alternative is to maintain a correspondence log containing the subject of the letter, the date received, the date the response was sent, the author, and the name or number of the property file in which the correspondence is kept. This way the assessor can keep the correspondence with the property file and can look through the log to find the location of letters written on similar subjects.

When answering a letter, the assessor can follow this three-step approach:

1. Research
2. Write
3. Revise

#### **Research**

The first part of this step is to determine what information is being asked for in the letter. At times, the letter may not clearly state what information is requested and the assessor will have to contact the property owner to clarify the issue. For letters requesting a great deal of information, the assessor should list the points covered in the property owner's letter and

check them off as the research is done and the letter is written. This ensures the assessor provides all the requested information. Since most of the letters are requesting information regarding the property assessment, the major sources of research will consist of the property assessment files, the *Wisconsin Property Assessment Manual* (WPAM), and Chapter 70 of state law. The assessor must refer to the individual property files to explain the assessment and may need to refer to the WPAM and Chapter 70 to explain the procedures and laws. Specific parts of the WPAM or Chapter 70 may need to be quoted to explain the assessor's actions. After determining the issue and gathering the necessary information, the assessor is ready to write the letter.

### Writing

Many formats can be used to write a letter. The correct format is the one the assessor finds to be the most effective. The following format is recommended for the assessor's use. If the assessor does not find this format effective, there are numerous sources available on writing techniques in books or on the Internet.

**Opening** – The first paragraph needs to identify the issues or questions. The assessor should try to establish a feeling of empathy, or understanding, for the property owner's situation.

**Answer the Questions** – After acknowledging the property owner's question and building a feeling of understanding the assessor should proceed to answer the questions or address the issues. The response should completely answer the questions. Avoid going into too much detail or getting so technical or the owner may get overwhelmed and confused. Explain the assessment without going into a lengthy explanation of the assessment process. It is not always easy to know the correct amount of information to provide. This can only be learned through experience.

**Closing** – After answering all the questions and addressing all the issues, close the letter by rebuilding goodwill. Offering to meet with the property owner or providing additional sources of information to show goodwill.

The following sample letter and response demonstrate how this format can be used.

John Jones, Assessor  
City of Badger

Dear Mr. Jones:

I have just received my notice of changed assessment that shows that my assessment has doubled since last year. I cannot understand how my assessment could have increased so much when the property has not changed at all since last year. I am a retired person who does not have a lot of money to spend on increased taxes. Please lower my assessment back to what it was.

Jane Smith  
2408 Green Acres Drive  
Badger, WI

Dear Ms. Smith:

Thank you for your letter regarding the notice of changed assessment for your property. I can certainly understand how a person on a limited income would be concerned over a doubling of the assessment.

My staff has made a revaluation of all of the property in the city this year. The purpose of the revaluation was to have all assessments at market value and to correct any inequitable assessments. Market value is the amount that a property would sell for if placed on the open market. Your assessment is based on sales of similar properties in the city. Your assessment increased from \$37,000 to \$75,000, an increase of 103%. The average increase for the entire city was 101%. I am happy to meet with you and provide information how your assessment was determined.

You also may appeal your assessment to the Board of Review. You will need to contact the clerk to get an appeal form and schedule a hearing at the Board of Review. Please complete the form and bring it to the Board of Review.

The problem of property taxes has become an increasing concern of the elderly. The State of Wisconsin has developed two programs to help the elderly with their property taxes. The Department of Revenue can provide you with information on the Homestead program at (608) 266-1961. The Property Tax Deferral Loan Program provides loans of up to \$2,500 to help qualified individuals age 65 or older pay their property taxes. For more information or a loan application, contact the Wisconsin Housing and Economic Development Authority at (800) 755-7835.

I hope this information is helpful to you. Please feel free to contact me if I can be of further assistance.

Sincerely,

John Jones

In the opening paragraph, the assessor acknowledges the property owner's letter, shows understanding, and sympathy for the property owner's situation.

The following paragraph explains why the property owner's assessment increased. The assessor does this without getting technical and offers to meet with the property owner to provide more detailed information.

The next two paragraphs provide the property owner with additional options. One paragraph explains the property owner's right to appeal to the BOR. The other paragraph informs the property owner of possible financial assistance for handling the property taxes.

The closing paragraph attempts to rebuild goodwill by offering further assistance. Throughout the letter, the assessor attempts to establish a feeling of understanding,

assistance, empathy, and availability. This will help to build good public relations between the assessor and the property owner.

### Revise

One of the greatest faults in writing is attempting to write a perfect letter on the first try. The assessor should expect to revise the letter. Trying to write a perfect letter can inhibit the writing process. It usually works best to get everything down on paper and then revise it. Revising consists of correcting spelling, grammar, and punctuation. During the revision process, the material can be rearranged or additional information can be added for greater clarity.

This material is meant to be an introduction to the basics of the writing process. There are numerous resources and courses available to the assessor who wishes to become more skilled in the writing process.

## Notification Process

### Requesting Access to Property for Data Collection

#### Initiating Contact

When requesting view of a property for purposes of data collection, assessors must provide notice to the property owner. DOR recommends sending the Request to View Property Notice ([PR 300](#)) under sec. [70.05\(4n\)](#), Wis. Stats., through regular mail and allowing 14 calendar days for a response. In addition, during a revaluation, contact may be supplemented with a notice in the local paper or a notice included with a recent tax bill. This supplementary contact during revaluation also helps assessors avoid criminal trespass.

#### Documenting Consent or Denial

If property owners do not respond to the initial contact, an optional next step is to obtain consent or denial to view the property in person. If the property owner is unavailable, leave a door hanger listing contact information. For any remaining unresponsive property owners, send the [PR 300](#) under sec. [70.05\(4n\)](#), Wis. Stats., through certified mail. Allow 14 calendar days to respond. Record consents and denials by documenting the following in the property record:

- Contact date, type (letter, mail, email, phone) and result:
  - Consent: date consent received, scheduled date, time, who provided consent, type (exterior/interior)
  - Denial: date denial received, who provided denial, any reasons
  - No response: deadline for response, next action, ex: in person contact, door hanger
- In-person inspection: date, with who, type (exterior/interior) or door hanger placed (if applicable and date)

#### Lacking Consent or Denial

If property owners remain who have not responded with an affirmative consent or denial to the request to view the property, the following options are available:

- Consider using the next best information available (see Chapter 9) to establish a supportable valuation
- Use the special inspection warrant (see WPAM Appendix for warrant template) to gain view if the next best information is insufficient to develop a supportable valuation

- Note the lack of response and opportunity to view the property at the board of review, if applicable
- Right to enter a property may be exercised once per year if the statutory requirements in the Avoiding Trespass section are met

### Avoiding Trespass

Sec. [70.05\(5\)\(b\)](#), sec. [943.13\(4m\)\(am\)](#), and sec. [943.15\(1m\)](#), Wis. Stats. list the following requirements before entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) is allowed, once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits:

- **Purpose:** The reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date:** The entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- **Duration:** The assessor's visit must not be more than one hour
- **Scope:** The assessor must not open doors, enter through open doors, or look into windows of structures\*
- **Notice:** If the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

\*As the inspection of a property has been held to be subject to Fourth Amendment protections in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303, an assessor should avoid the curtilage of a residence if relying solely on the trespass statute to enter the property. Curtilage is the area surrounding the home that is so intimately tied to the home itself that it is placed under the home's "umbrella" of protection. Factors to consider: (1) proximity of the area to the home, (2) whether the area is within an enclosure surrounding the home, (3) the nature and uses to which the area is put, and (4) the steps taken by the resident to protect the area from observation of passersby. (See: *U.S. v. Dunn*, 480 U.S. 294 (1987).

**Denial of entry:** The assessor may not enter the premises if they have received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave, sec. [943.15\(1m\)\(f\)](#), Wis. Stats.

If a reasonable written request (see Notification Process on page 5-10 with Request to View Property Notice) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary (please see Chapter 8 for further discussion on Data Collection). The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings. The assessor must not view this as an opportunity to “penalize” the property owner for denying the assessor a view of the property. The assessor must be able to defend the assessment in relation to the assessment of similar properties. The assessor must still follow state law and assess property at its market value.

Assessors are recommended to consider the following:

- Use photo identification and authorization from the municipality authorizing your viewing
- If possible, have identification on your vehicle-such as “Municipal Assessor”

- Notify the local police or sheriff of your presence in a particular area and explain your activities
- ***Do not enter any buildings or dwellings without consent directly from the property owner***
- ***Do not remain on the land after a property owner asks you to leave***
- Do not enter lands after darkness or at unreasonable times of day, except by appointment with the property owner
- Do not enter dangerous, potentially confrontational areas, or clearly and overtly designated private property

## Speaking Engagements

The primary contact with individual property owners is through personal visits, phone calls, and letters. The advantage of these contacts is to ensure the property owner understands the assessment. The disadvantage is only one property owner is reached at a time and the message has to be repeated. Speaking engagements provide the opportunity to reach a large number of property owners with the same message. The assessor can take advantage of opportunities to speak before various groups to improve public understanding and cooperation.

Numerous groups and civic organizations can be addressed. These include business organizations such as the Chamber of Commerce, civic organizations such as Kiwanis and Rotary Clubs, as well as organizations such as senior citizen groups and neighborhood ownership associations. The type of organization being addressed dictates the type of information to be conveyed. When addressing a business organization, the focus is on the assessment of commercial property; for a senior citizen's group, the emphasis is the assessment of residential property and property tax relief programs designed for the elderly.

The assessor should limit the discussion to the basic functions of the assessor's office and the assessment process. The assessor should explain what an assessment is, how it is determined, what market value is, what uniformity and equity are, and how to appeal an assessment. Covering too many topics or details can confuse the audience rather than increase the public's understanding of the assessment process. The type of audience and the amount of time available determines the topics and the depth of coverage.

## Media Contacts

Occasionally, the assessor receives inquiries from the media about the assessment process. This is particularly true when there is a change in a large value property, such as a shopping center or office complex, a change in a specific neighborhood, or a revaluation. Media contacts are an opportunity to distribute assessment information to many people at one time. Providing the media with accurate and relevant information may reduce the number of phone calls and letters to the assessor's office.

The most important factor in dealing with the media is to have the correct facts. Public relations can be seriously damaged if the assessor is quoted in the newspaper giving one set of facts and later states a different set of facts. If unsure of the facts, the assessor should say so and promise to look into the situation and get back to the media. Since almost everything

in the assessor's office is a public record, and open to public inspection, the assessor should not make it difficult for the media to obtain information. Being open and honest with the media increases the public's confidence in the credibility and competence of the assessment office.

The assessor should avoid commenting on areas that are not part of the assessor's duties or responsibilities. The assessor needs the cooperation of other departments and officials to perform the duties required of the assessment office. This cooperation can be lost or damaged if the assessor issues statements involving the functions of other departments. Tax bills are prepared by the clerk or treasurer, refer all tax related inquiries to them. This prevents the assessor from making inaccurate statements that could frustrate the property owner and the other official.

There are times when the assessor can use the media to inform the public. When changing the assessments in one area or for one type of property, the media can inform the public of what is being done and the reasons. The media can inform property owners about the BOR and how a property owner can prepare. The assessor should utilize the media as much as possible to keep the public up-to-date on what is being done by the assessment office.

Use of the media is an effective way to disseminate public information. This is especially true during a revaluation when the public anxiety is at its greatest. By providing updates during the revaluation, the assessor can ease the public's anxiety and gain the understanding and cooperation needed to make the revaluation run smoothly. The use of the media during the revaluation is discussed in the next section.

## **Public Relations in Revaluations**

This standard deals with contracting for assessment services. The standard covers such things as Request for Proposals (RFPs), awarding of contracts, monitoring contract performance, and considerations by type of service. Municipalities use RFPs to be sure there is clear understanding as to what they expect to be done. RFPs provide the assessor with clear information as to what is expected so they can develop a proposal based on the requirements.

### **Before the Revaluations**

The assessor should use the media to inform the public about the revaluation. A press release or information statement should be issued to the local newspaper and contain the following information:

1. Explain why the revaluation is necessary, (e.g., to comply with sec. [70.05](#), Wis. Stats.); because there are inequities between types and classes of property; because there are no property record cards; or the cards are outdated.
2. Explain who will do the revaluation. Is it the assessor or an appraisal firm? If it is an appraisal firm, explain how and why it was selected and the experience of the firm and the individuals involved. Include pictures of the individuals who will be doing the field work, even if they are members of the assessor's process.

3. Explain how the revaluation will be done. Explain the steps involved in the field review, such as the measuring of the improvements and the interior viewing. Explain what elements of the property are important and why. Explain what market value is and how it is determined.
4. List the date the revaluation will start and when it will end. State when the Notice of Changed Assessments will be sent. Explain that the Open Book is when the assessment roll is open to review and represents an opportunity for property owners to informally discuss assessed values with the assessor. An assessor can be present at Open Book in several ways (e.g., in person, phone, video conference). The contacts with property owners during Open Book may occur over the phone, through virtual meeting or in person at the municipality. The assessor should accommodate property owner requests for in person meetings.

The assessor may also arrange to be on local radio talk and public affairs shows to explain the revaluation process. If the community has cable television with a local access or government channel, the assessor should arrange to appear on that channel to explain the revaluation. The assessor can also arrange to appear before local civic groups and other organizations, and should consider providing a booklet containing the above information to distribute to the property owners.

The more information the assessor can convey before the revaluation, the smoother the revaluation should go. If the property owners are well informed about what to expect, they will be more cooperative and understanding during the revaluation.

**Note:** If a private appraisal firm is performing the revaluation, the firm's representative or project supervisor must be involved in the public relations effort. The assessor should still remain involved in the public relations aspect of the revaluation since the results of the revaluation will apply for a number of years. The assessor will then know what was said and can explain the revaluation in future years.

The trespass law states in part "Before a city, village, or town assessor conducts a revaluation of property under this paragraph [Section [70.05\(5\)\(b\)](#) Wis. Stats.], the city, village or town **shall** publish a notice on its municipal Web site that a revaluation will occur and the approximate dates of the property revaluation. The notice **shall** also describe the authority of an assessor, under Section [943.13](#), Wis. Stats. and Section [943.15](#), Wis. Stats., to enter land. If a municipality does not have a Web site, it **shall** post the required information in at least 3 public places within the city, village or town." (Emphasis added)

### During the Revaluation

It is important that someone from the assessor's office is available to property owners who have questions during the revaluation. The assessor, or another individual, should have a thorough knowledge of the status and process of the revaluation to answer the property owners' questions.

Progress reports to the public are important during the revaluation. These reports keep the public informed of what is happening, which areas have been field reviewed and which areas are next to be reviewed. The assessor should keep the public aware of the revaluation time

schedule. Is it on schedule or not? If the project is not on schedule, what is the reason and when will the project be completed?"

### After the Revaluation

After the new values are determined, assessment notices are sent to property owners as required by sec. [70.365](#), Wis. Stats. When the assessment changes from the previous year, a notice must be sent to the property owner. This should cover all property when performing a revaluation. The assessor should inform the property owners of the average increase for the municipality and for each class of property. However, the assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. [70.32\(2\)\(c\)1g.](#), Wis. Stats., for the current year and previous year, and the difference between the assessments is \$500 or less.

The assessment roll is a public document. The assessor can make the assessment roll available to the public by publishing it in the local newspaper. Some communities have copies of the assessment roll at various locations throughout the municipality, such as banks or libraries. The assessment roll should be available for property owners to review their assessment and compare it with their neighbors. This may eliminate a lot of questions property owners will have concerning the fairness of their assessment and allows property owners to point out obvious errors to the assessor.

An Open Book session must be held each year so the property owners can talk to the assessor or those who have performed the revaluation.

**Note:** state law requires a 7 day period between Open Book and BOR. sec. [70.47\(1\)](#), Wis. Stats., states in pertinent part: *The board of review shall meet annually at any time during the 45-day period beginning on the 4<sup>th</sup> Monday of April, but no sooner than 7 days after the last day on which the assessment roll is open for examination under s. 70.45.* This allows property owners to discuss the factors affecting the value and give the assessor the chance to correct any errors. The assessor must be thoroughly prepared for the Open Book. This means all property records should be accurately completed and available. The assessor should have any land value maps, sales information, or other information to help the property owners understand how the assessments were derived.

The assessor might consider meeting with civic groups and neighborhood associations. This allows the assessor to explain what the revaluation accomplished and how different classes of property and different neighborhoods were valued.