Revisions

For the 2013

Wisconsin Property Assessment Manual

Volume 1

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Chapter	What Changed?
Various	All forms that were previous embedded into any of the chapters have been moved to a separate WPAM Forms Chapter.
Cover Page	Cover page: Title changes only
Table of Contents	Table of Contents: Reflects new page numbers.
Chapter 1	**2013 page numbers in entire chapter will be different than 2012**. 1-3 New effective dates for Standards. 1-4 Corrected word (in should be on.)(First sentence at top of page) 1-9 Added definition of mass appraisal. 1-10 Added language about the Annual Assessment Report (AAR). 1-31 Changed Frequently Asked Questions to Commonly Asked Questions.
Chapter 2	**2013 page numbers in entire chapter will be different than 2012**. 2-4 Corrected Town of Caledonia and Town of Mt. Pleasant, Racine County to Villages. 2-6 Corrected last sentence in second paragraph. Fifth paragraph – Temporary Certification form is now in the forms chapter. 2-8 Reworded first sentence under Study Resources for Exams 2-9 Added language about revocation of certification. 2-10 & 11 Removed links to statutory references. 2-12 & 13 Replace word "continuing education requirements" with "CEUs."
Chapter 3	3-9 Changed Appraiser 2 to Appraiser II and Appraiser 1 to Appraiser I. 3-10 to 3-18 Page breaks changed from 2012. 3-10 Statutory assessor duties were broken out into a list. 3-11 Statutory assessor duties were broken out into a list. 3-12 Chief Appraiser duties were broken out into a list.
Chapter 4	**2013 page numbers in entire chapter will be different than 2012**. 4-4 Corrected where to order copies of WPAM from. 4-9 Moved Complete the Municipal Assessment Report after Attend All Hearings Before the Board of Review. 4-17 & 22 Moved "Send the following reports to the Supervisor of Equalization" from May to Second Monday of June. 4-21 Changed replaced "an estimate should be provided" with "an estimated report should be submitted."

Chapter	What Changed?
Chapter 5	5-35 through 5-41 Page breaks on these pages are slightly different than 2012. 5-57 Changed reference to Chapter 17 to WPAM Forms Chapter. 5-57 Added sentence referring to example for correction of errors in Chapter 17. 5-59 Corrected index pages. 5-60 & 61 Corrected column breaks. 5-65 & 66 Page breaks on these pages are slightly different than 2012.
Chapter 7	7-8 Removed "According to the *Uniform Standards of Professional Appraisal Practice"* from Market Value definition. 7-9 Changed recent to reasonably in sec. 70.32, Wis. Stats quote. 7-18 Added "either increased or decreased" to third sentence in the first full paragraph. Corrected wording of paragraph 3 and added sentence. 7-18 through 23 Page breaks on these pages are slightly different than 2012. 7-26 Updated instruction on how to search database.
Chapter 8	8-9 In last paragraph corrected dollar amount. 8-19 through 31 Page breaks on these pages are different than 2012. 8-46 through 54 Page breaks on these pages are different than 2012. 8-62 & 63 Page breaks on these pages are different than 2012. 8-68 Added new sentence, next to last, in first paragraph under Sales Comparison Approach. 8-68 through end Page breaks on these pages are different than 2012. 8-71 Corrected words in first paragraph under Income Approach. 8-72 through 75 Removed language about Discounted Cash Flow as related to condominiums.
Chapter 9	**2013 page numbers in entire chapter will be different than 2012**. 9-1 Removed extra word "vacant" from last sentence of first paragraph. 9-15 Corrected different to differ in last paragraph. 9-43 Correct name of Department of Health & Safety. 9-54 Added sentence about subsidized housing above Sources for Additional Information.
Chapter 10	10-13 Removed last sentence of last paragraph.

Chapter	What Changed?
Chapter 11	**2013 page numbers in entire chapter will be different than 2012**. 11-8 Moved Short Rotation Woody Crops to later in chapter. 11-14 Added Short Rotation Woody Crops. 11-15 through 17 Added language about Maple Sap Gathering. 11-47 Correct y-axis and x-axis reference in number 8. 11-53 through 63 Updated the sales examples under Example of Developing Unit Values. 11-64 through 68 Updated forms. 11-69 & 70 Updated example under Market Grid Analysis Plus and Minus Dollars Per Acre. 11-74 through 76 Updated example under Appraisal Illustration.
Chapter 11 – A	**2013 page numbers in entire chapter will be different than 2012**. 11-A-22 Removed language under 111421 about short rotation woody trees.
Chapter 11 – B	**Updated for 2013 Use Values.** 11-B-13 Changed Section to Bureau and added Valeah Foy as director of Local Government Services Bureau; changed Bureau to Office of Assessment Practices.
Chapter 11 – C	11-C-3 Corrected name of Notice of Changed Assessment form and changed Frequently Asked Questions to Commonly Asked Questions.
Chapter 13	13-1 Updated how to locate publications in third paragraph. 13-9 & 10 Updated trespass language. Assessor must leave card on property if property owner is not present.
Chapter 14	**2013 page numbers in entire chapter will be different than 2012**. Entire Figure numbers changed. 14-4 Re-arranged paragraphs under Transfers Between Related Parties. 14-5 Added language about usability of transfers between related parties. 14-6 Removed text and chart regarding "Omit" or "Include" certain types of sales. 14-13 Corrected link to PAD system. 14-14 Removed "According to the *Uniform Standards of Professional Appraisal Practice"* from Market value definition in second paragraph.

Chapter	What Changed?
Chapter 15	**2013 page numbers in entire chapter will be different than 2012**. 15-9 Replace language under Leasehold Improvements; corrected leasehold is personal property not real estate 15-10 Removed number 1, b under 1 now is number 2, number 2 now is number 3; changed "Vanilla Shell" to White Box. 15-37 Removed and replaced language regarding manufactured and mobile homes. 15-38 through 40 Removed question and replaced with text. 15-44 through 46 Removed questions and answers and replaced with text.
Chapter 16	16-11 Removed duplicate entry in table. 16-11 to end Page breaks on these pages are different than 2012 16-14 Updated link to composite useful lives chart. 16-15 Updated Composite Conversion Factors table.
Chapter 17	**2013 page numbers in entire chapter will be different than 2012**. 17-5 Added link to Electronic Data CAQs. 17-10 Removed inactive link. 17-25 through end Page breaks changed. 17-25 through 34 Added language for scenarios of correction of Errors by Assessors. 17-37 Added language about Summary of Open Book Actions form and fillable forms. 17-38 Changed wording under Forms Index stating that forms are available in WPAM Forms Chapter and on the DOR website. 17-38 Added forms PA-105 and PA-205 to forms chart. 17-41 Added form PR-800 to forms chart. 17-42 Form Subject Index chart added column for Real property and removed PA-110 and added PA-105, PA-205, PR-130 and PR-800. 17-Last page Removed – Forms are now in a separate WPAM Forms Chapter.
Chapter 18	18-1 through 17 Page breaks on these pages are slightly different than 2012 18-3 Added sentence in number 7. 18-14 Added sentence to number 1.

Chapter	What Changed?
Chapter 19	Chapter Title changed **2013 page numbers in entire chapter will be different than 2012**. 19-1 Added language to clarify revaluation and reassessment; moved Section 70.05(5)(b), Wis. Stats – Trespass section to after payment of the Expert Help section. 19-16 Removed unnecessary words, "of this." 19-21 Forms are now in Forms Chapter.
Chapter 21 New Cases	Added *Beaver Dam Community Hospitals v. City of Beaver Dam*
Chapter 21	**2013 page numbers in entire chapter will be different than 2012**. 21.3-18 Removed circuit court case *Gehl and McDonough v City of Madison Board of Review*. 21.3-23 Removed circuit court case *State ex rel. Steensland v Board of Review, City of Madison*. 21.9-11 Corrected statute reference in second *Metropolitan* case.
Chapter 22	22-10 Update link to Internal Revenue Service. 22-25 through 28 New language for Native American Property section. 22-25 to end Page break on these pages are different than 2012. 22-36 Removed Note under Colleges. 22-41 Sec. 70.11(15) & 70.111(14) may not have shown in 2012 WPAM, adjusted so information shows. 22-59 Add utility terrain vehicle clubs to Trailer groomers exemption; corrected statute citation. 22-60 Added utility terrain vehicle clubs to exemption under 70.11(45m).
Chapter 23	23-6 Changed Chapter 17 to Forms Chapter. 23-22 Page break is different than 2012.
Appendix	A-14 Jim Young is now the Madison Equalization District Office Supervisor; Diane Forrest is now the Eau Claire Equalization Office Supervisor, Milwaukee Equalization Office Supervisor is vacant. A-16 Changed Assessor Certification and Training Unit to Office of Assessment Practices. A-23 *Property Assessment Valuation* is now the 3rd edition. A-37 Correct $7,725 to $7,275 in text below Factory Scales chart. A-39 Removed "According to the *Uniform Standards of Professional Appraisal Practice*" from Market value definition. A-47 Added zeros to calculation. A-48 Added decimal point to calculation. A-50 Corrected calculation. A-55 Added AAR Annual Assessment Report.

Chapter	What Changed?
Glossary	G-1 Added Annual Assessment Report (AAR) G-4 & G-40 Removed "According to the *Uniform Standards of Professional Appraisal Practice*" from Market value definition. G-5 Corrected wording in Municipal Assessment Report. G-49 Added definition of Overburden.
Index	All page numbers were updated to reflect 2013 WPAM. I-1 Added Annual Assessment Report I-24 Added Uniform Standards of Professional Appraisal Practices
Table of Contents	Updated page reference numbers.
WPAM Forms Chapter	All forms are now in this chapter. They are no longer embedded throughout the WPAM chapters.