Subject	Page	Statutory Reference
Abbreviated Legal Descriptions	5-31	70.25
Abstraction Method of Land Valuation	7-29; 9-11	
Accounting, for Fixed Assets	16-1	
Accretion	7-5; 8-37, 43	
Actual Age	7-32	
Actual View, Assessor Should View Property	4-7, 11; 7-9	70.32, 70.34, 70.47(7)(aa)
Adjustment Process, Land	8-6	
Adverse Possession	5-35; 7-5	
Aerial Photographs – Sources	4-4; 5-3, 60	
Affidavit, Assessor	4-8, 18; 18-15, 16	70.49
Age-Life Method of Estimating Depreciation	7-35	
Aggregate Ratio, Use of – Definition and Stats	Chapter 14	
Agricultural Classification – Class 4	5-53, 11-9	70.32
Agricultural Real Estate – Class 4	Chapter 11	70.32
Air Pollution Abatement – Plants (see Waste Treatment Plants), Exemptions	10-1, 29; 22-12, 57, 65	70.11 (21)
Alluvion	7-5	
Alternative Energy Systems	8-53, 57	
Annual Market Equalization	14-27	
Anticipation – Principle of	7-14; G-31	
Apartments – Valuation of	Chapter 9, 9-41	

Subject	Page	Statutory Reference
Appeal	Chapter 18	
Apportionment	1-13, 31; 4-24	70.63
Appraisal or Data Cards – Completion of	8-22; 19-3, 9	
Approaches to Value – Income, Cost & Sales	Chapter 7, 19-13	70.32(1)
Assessment:		
Actual View	7-9; 15-6	70.32
Actual View, When Refused	18-8, 17	70.47(7)(aa)
Appeals, Beyond Board of Review	18-25	70.85; 70.47(13) or (16)
Building on Leased Land	15-34	70.17
By Board of Review	18-6, 10, 11	70.47(10)
Changes in; Notice to Property Owner	18-14, 15, 30	70.365
Clerical Errors	4-4, 7, 13, 17, 21; 18-12	70.52
Completion Date	4-11, 25; 19-15	70.50
Definition of	5-1	
Expert Help	19-2	70.055
Federal Property (US Government)	22-24, 64	70.177
Improvements on Leased Land	15-34	
Leasehold Improvements	15-10, 35	70.17
Made by Department of Revenue	1-26	
Maintenance of	19-18	70.57
Manual, how to Obtain, use of	4-4, 11	
Notices of Changed Assessment	4-9, 14, 16, 19; 18-14, 15, 33	70.365
Objections to, How and When Filed	18-8, 23, 24	70.47(7)(a)
Omitted Assessments	4-8, 9, 14, 18; 18-6, 11, 12	70.47(6); 70.47(10); 70.52
Omitted Property (Real and Personal)	5-57	
Personal Property, How Entered on Roll	15-20	70.29, 70.30
Personal Property, Where Assessed	15-2	70.06, 70.13
Presumed Correct Until Proven Otherwise	18-9, 15	70.49(2)
Property Omitted	15-52	
Taxed in Part	22-10	70.1105(1)
Assessment Board	19-3	70.055
Assessment Date	4-5, 12	70.10

Subject	Page	Statutory Reference
Assessment District – Defined	1-1	70.08
Assessment Forms/Record Systems	4-4; Chapter 17	70.09(3)
Assessment Freeze	22-32	70.105
Assessment Manual – Use of	4-4, 11	70.32(1), 70.34
Assessment Maps (See Maps)	Chapter 5	
Assessment Notice	4-9, 14, 16, 19; 17-9; 18-14, 15, 33	70.365
Assessment – Several Lots as One	5-48	70.23(2); 70.28
Assessment Performance – Measurement of	14-27; 19-14	
Assessment Process:		
Discovery	5-1; 15-5	
Listing	5-36	
Personally	Chapter 15	70.34
Procedural Aspects	Chapter 5	
Realty Valuation	Chapter 5; Chapter 7	70.32, 70.34
Assessment Records – Examination of (See also Records)	Chapter 17	
Assessment Roll:		
Affidavit Attached to Must be Signed	4-9, 19; 18-15, 16, 19-14	70.49(1)
Completion of	4-8, 14; 18-12; 19-14	70.51
Correction of Errors in	18-6; 18-12	70.45, 70.47(6)
Definition of	1-11, 12	
Delivery to Board of Review	18-13	70.47(3)(a)
Descriptions in	5-31	
Examination by Taxpayer	4-18	70.45
Impeachment of, Forbidden	18-15	70.49
Listing of Property	1-12; 5-36	70.29, 70.32
Names on Roll	5-44	
Preparation of	5-44, 56, 58	70.32(2), 70.32(3)
School District Number Required	5-56; 15-20	70.29
Assessment Technician	2-2	
Assessment/Sales Ratio – Calculation	14-24	
Assessment/Sales Ratio Analysis	Chapter 14	

Subject	Page	Statutory Reference
Assessor:		
Affidavit of, Attached to Roll	4-9, 19; 18-15, 16	70.49(1)
Assistant	3-12; 19-5	70.05(2)
Attendance at Board of Review	4-9, 19; 18-16	70.48
Certification	1-20; Chapter 2	61.27, 70.05(4), 73.09
Civil Liability	1-20	70.503
Compensation	1-20; 18-16	62.09(6) ; 70.48
Compensation During a Revaluation	19-18	
Complaint procedure – against	2-9	70.47(3)
Confidential Records of	15-7	
Deputy	3-12	
Duties of	1-16; 5-1	
First Class City	1-18	70.06
Forbidden to Impeach Roll	4-9; 18-15	70.49(3)
Multi-Staff Office	3-11	
Oath of Office	4-11	19.01
One Person Office	3-10	
Performing a Revaluation	19-1	
Presumed Correct Until Proven Otherwise	18-9, 10, 15	70.49(2); 70.47(8)(i)
Public Relations	3-4	
Removal	1-21	17.14(1)
Responsibilities During a Revaluation	19-3	
Selection	1-17	70.05, 70.055
Supervising Assessor	3-12	70.055, 70.75
To Notify Owner of Assessment	4-9, 16, 17, 18; 18-14, 15, 33; 19-14	70.365
Assessor's Plats	5-30	70.27
Assets (See Fixed Assets)	Chapter 16	
Assistant Assessor	1-18; 19-5	70.05(2)
Availability of the Assessor to the Public	13-2	
Base Lot Method of Land Valuation	8-5, 41	
Base Maps	5-2	
Beneficial Ownership – Determines to Whom Assessable	15-32	
Board of Assessors – County Assessor	1-24	70.075, 70.99(10m)
Board of Assessors – Manufacturing	10-2	70.995(8a)

Subject	Page	Statutory Reference
Board of Corrections	19-7, 16	70.76
Board of Review:	1-22; 4-5, Chapter 18, 19-15	70.46, 70.47, 70.48, 70.99(10)
Action on Assessments not Appealed	18-11	70.47(10)
Administrative Structure	18-2	70.46
Appeal From Determination of	18-25	74.37(4), 70.47(13, 16), 70.995(9)
Assessment by	18-10	70.47(10)
Assessor Must Attend	18-16	70.48
Assessor's Duties at	18-14	70.48
Basis for Changes in Assessment	18-10	70.47(9)
Board, Members	18-2, 13	70.46(1)
Changes Made by, How Entered on Roll	18-14	70.48
Clerk- Duties Pertaining to	18-12	70.46, 70.47
Compensation of Assessor at	18-16	70.48
Compensation of Members	18-3	70.46(3)
Correction of Errors	18-6	70.47(6, 10)
Date, Limiting Filing of Objections	18-7, 23, 24	70.47(7)(a)
Decisions by Board	18-9	70.47(6, 8, 9)
Duties During a Reassessment	19-15	
Duties During a Revaluation	19-15	
Duties of	18-6	70.47(6)
Evidence Before/Allowable Types	18-12, 23	70.47(6, 8, 9)
General Discussion of	Chapter 18	
Hearing	18-8	70.47(8)
Members	18-2	70.46, 70.99(10)
Meeting Date	4-9, 19; 18-4	70.47(1)
Minimum Hours of First Meeting	18-5	70.47(3)
Notice of Board's Determination	18-9	70.47(12)
Notice of Board's Intention to Change an Assessment Not Complained of	18-11	70.47(10)
Notice of Meeting is Required	18-12	70.47(2), 70.47(3b)
Objection Form Required	18-7, 23	70.47(7)(a)
Open Meetings	18-4	70.47(2m)
Oral Testimony is Required	18-1, 10, 11, 12, 20, 23	70.47(6)(8)(9)
Order of Testimony and Appearances	18-9	70.47(8)
Organization	18-2	70.46(1), 70.99(10)
Property Owners, Duties Before	18-7	70.47(7, 8, 9, 16)
Quorum Requisites	18-4	70.47(1, 9)
Refusal to Swear, Procedure	18-13	70.47(8)(a)
Taxpayer to Fill Out an Objection Form	18-23	70.47(7a)
Transcript of Testimony	18-9	70.47(8 e, f)
Witnesses	18-9	70.47(7)(8)

Subject	Page	Statutory Reference
Board of Review Proceedings – Summary	17-28 & Chapter 18	
Board of Review Determination Notice	17-28; 18-10	
Boats and Other Watercraft – (See Watercraft)	15-21; 22-32, 33, 35, 65, 66	70.111(3)
Book Value of Fixed Assets	16-5	
Building – (Also see Improvements) On Exempt or Leased Land On Forest Crop or Managed Forest Land On Government Owned Lands	 15-30, 35 6-2; 15-34 15-35	 77.04(1), 77.84(1) 70.174
Building Permits – Review of	4-5; 19-10	
Building Capitalization Rate	9-23, 33	
Building Residual Technique	9-33	
Bundle of Rights	7-1	70.03
Cable Television	Chapter 23	
CAMA	Chapter 20	
Capitalization – Definition of	7-39	
Capitalization Rate – Calculating	Chapter 9	
Capitalization Techniques	Chapter 9	
Cash Equivalent Financing	A-39	
CDU Rating (Condition, Desirability, Usefulness)	8-22	
Cemetery Associations (Exemption)	22-35	70.11(13)
Central Tendency Measures	14-41	
Certification of Assessment Personnel	1-20; Chapter 2	
Certified Surveys County Certified Survey Index	5-30 5-3	236.34
Certified Letters -- Example	18-19	70.47(7)(aa)

Subject	Page	Statutory Reference
Change – Principle of	7-14	
Changed Assessment Notice	4-9, 14, 16, 19; 17-9; 18-14, 15, 33	70.365
Class 5 – Undeveloped Land	5-54; 12-1	70.05(5), 70.32(2)(a)
Class 5m – Agricultural Forest Land	5-55; 11-6	70.05(5), 70.32(2)(a)
Class 6 – Forest Land	5-55, 12-3	70.05(5), 70.32(2)(a)
Class 7 – Other	5-56, 19-8	70.05(5), 70.32(2)(a)
Classification (Also see Land Classification & Classification of Real Estate)	5-48	
Clerical Errors – Correction of	4-4, 7, 13, 17, 21	70.45, 70.47(6), 70.52
Clerk Board of Review Municipal	 18-12 1-22	70.46, 70.47
Coefficient of Concentration	14-48	
Coefficient of Dispersion – Relative	14-48	
Commercial Property – Class 2	5-50; Chapter 9	
Commissioner of Assessments	1-3, 18	
Committee on Continuing Education	2-13	
Comparable Leases	9-6, 37	
Comparable Sales	7-9, 23, 25, 36; 9-7, 17, 47, 50	70.32
Comparative Sales Method of Estimating Depreciation	7-36	
Composite Conversion Factors	16-12, 21	
Composite Useful Lives	16-14, 21	

Subject	Page	Statutory Reference
Compound Interest Tables	A-2	
Computer Software	15-27, 20-3	
Computer-Assisted Assessments	Chapter 20	
Concentration – Coefficient of	14-48	
Condemnation (see Eminent Domain)	7-2	
Condominiums	8-20, 65	
Conformity and Balance – Principle of	7-14	
Conservation Easement	7-16	
Contaminated Property	8-43	
Contaminated Well – Valuation of	6-15	
Continuing Education Requirements	2-13	
Contribution – Principle of	7-13	
Conversion Factors	16-12, 21	
Corner Influence	9-10	
Correction of Errors on Assessment Roll		
By Assessor	4-7, 13	70.43
By Local Clerk	4-17, 21	70.48, 70.52
Clerical Errors	4-4	70.45, 70.47(6), 70.52
Omitted Assessments	4-9, 14, 18; 15-52; 18-6, 12	70.44, 70.47(6), 70.52
Cost Approach	7-23, 31; 8-51, 64; 9-14, 53, 55	
Commercial Properties	9-39	
Model Method of Estimating Cost	7-32; 8-28	70.32
Quantity Survey Method of Estimating Cost	8-28	
Reproduction Cost vs. Replacement Cost	7-31; 8-51	
Unit-In-Place Method of Estimating Cost	7-32; 8-28	

Subject	Page	Statutory Reference
Course/Bearing	5-19	
Covenants	7-4, 16, 18, 19	
Creative Financing (See Cash Equivalency)	A-39	
Dates Governing Assessment	Chapter 4	
Deceased Persons – Real Estate of	5-45	
Declining Balance Depreciation	16-5	
Deed Restriction	7-2	
Delivery of Assessment Roll	18-13	70.47(3)(a)
Department of Revenue:		
Duties Under Reassessment	18-25	70.75
Involvement in Revaluation	19-7	70.055, 70.75
Reports Submitted to	4-17, 21; 19-14	
Depreciation:	7-32	
Age-Life Method of Estimating	7-35	
Comparative Sales Method of Estimating	7-36	
Comparison of Depreciation Methods	16-8	
Declining Balance	16-5	
Depreciable Cost	16-4	
Economic	7-35; 8-30	
Engineering Breakdown Method of Estimating	7-36	
Functional Obsolescence	7-33; 8-29	
Group Depreciation	16-8	
Observed Condition Method of Estimating	7-37	
Physical	7-33; 8-29	
Depreciation:		
Service Hours	16-4	
Straight Line	16-3	
Sum-of-the-Year's Digits	16-7	
Tables	7-38	
Units of Output	16-5	

Subject	Page	Statutory Reference
Depreciation of Fixed Assets	Chapter 16	
Depth Factor Tables	8-4, 16	
Deputy Assessor – Position Description	3-12	
Descent	7-6	
Discount Rate	7-40	
Discovery of Personalty Actual View Personal Property Returns	 15-6 15-6; 16-16	 70.34 70.35
Discovery of Realty Actual View Maps and Plans Responsibility of Assessor	 5-36 5-1 5-1	
Dispersion – Relative Coefficient of	14-48	
District analysis -- Commercial	Chapter 9	
District Attorney	1-24	
Doomage Assessment	15-8	70.34
Earth Sheltered Housing	8-53	
Easement – Conservation	7-16	
Economic – Factors Affecting Value Life Obsolescence	8-1; 9-1 7-32 7-31, 33; 8-30	
Educational Association (Exemption)	22-6, 12, 14, 18, 20, 24, 33, 36, 37, 39, 41, 45, 48, 52, 56, 59, 62, 67	70.11(3) & (4)
Effective: Age Tax Rate	 7-32 7-40	
Ellwood Method (see Mortgage Equity Method)	Chapter 9; 9-33	

Subject	Page	Statutory Reference
Eminent Domain	7-2	
Encroachments	7-3	
Engineering Breakdown – Method of Estimating Depreciation	7-36	
Equalization: Assessment of Counties County Board District Offices	1-26 4-22 4-24 A-15	 70.57 70.57(1); 73.06(5)
Equating Manufacturing Assessments	10-4, 36	
Escheat	7-2	
Estates – Property In To Whom Assessed	7-2 15-4	 70.21
Exemption of Computers	22-27, 38	70.11(39)
Exemption of Property	Chapter 22	
Expert Help	1-19; 19-2	70.055
Farmland Preservation	7-19	
Federally Subsidized Housing	9-44, 48, 51	
Fee Simple	7-1, 3, 38	
Field Viewing	8-21	
Filing Dates: Personal Property Returns Reports Submitted to Supervisor of Equalization	 4-15; 15-6 4-17, 21	
Fixed Assets	Chapter 16	
Flexibility	13-4	
Flooded Lands	8-35	
Foreclosure Sale	7-5	
Forest Crop Lands Buildings on	6-1 6-2; 15-34	77.01 through 77.16 77.04(1)

Subject	Page	Statutory Reference
Forest Crop Law	Chapter 6	77.01 through 77.16
Forest Land – Class 6 Definition Lands Included Valuation of	5-55 12-3 12-3 12-4	
Forest Lands -- Productive	5-55; 12-3	70.05(5), 70.32(2)(a)
Forms (See Assessment Forms & Record)	Chapter 17	
Fractional Sections	5-15	
Frequency Chart – Sales Ratio Analysis	14-29	
Frequency Distribution	14-29	
Frontage – Effect on Value	7-20	
Functional Obsolescence: Curable Incurable	7-33; 8-30 7-33 7-33	
Furniture, Fixtures, & Office Equipment	15-27	
General Property	Chapter 1	70.01, 70.02
Golf Courses	9-55	
Government/Governmental Factors Affecting Value Limitations on Property Lots Survey System (see Rectangular Survey System)	 7-16 7-16 5-17 5-10	
Grain – Occupational Tax on	15-52	70.41
Grantee	7-4, 22	
Grantor	7-4, 22	
Graphic Statistics	14-29	

Subject	Page	Statutory Reference
Gross Rent Multipliers	8-30, 52, 71; 9-13, 42, 57; 15-30	
Highest & Best Use – Principle of	7-12; 8-2, 49	
Historic Properties	8-48; 22-10, 47	70.11(34)
Honesty	13-3	
Hotels & Motels – Valuation of	9-43	
Hypothesis Testing	14-33	
Improvement Valuation	Chapters 7, 8 & 9	
Income Approach: Commercial Property Steps in Applying	7-23, 38 Chapter 9 9-14	70.32
Income Data – Collection & Analysis of	19-10	
Increasing and Decreasing Returns	7-13	
Index Factor	16-11	
Initial Point	5-10	
International & Regional Analysis	7-15	
Interpolation	A-36	
Involuntary Transfer of Title	7-5	
Irregular Lots	8-4	
Islands	8-36	
Jewelry & Personal Ornaments	22-45, 56	70.111(1)
Land & Valuation: Abstraction Adjustment Process Agricultural	7-29; 8-1; 9-5; 12-2, 12-3; 19-12 7-29; 8-10; 9-11 8-6 Chapter 11	

Subject	Page	Statutory Reference
Land Valuation:		
Assessed from Actual View	7-9	
By School District	5-56	
By Statutory Classification	5-48	
Capitalization of Ground Lease	9-11	
Classification	5-48; 11-9; 19-3	
Commercial	9-8	
Easements (see Easement)	7-2, 17; 8-49	
Escheat to State	7-2, 5	
Land to Building Ratio	8-11; 9-8	
Omitted Property	5-57	
Platted Areas	5-47	
Residual Method	9-34, 69	
Residual Techniques	9-34	
Sales Comparison Approach	7-23, 25; 8-3, 24; 9-10	
Site & Use Analysis	8-2	
Undeveloped Land	12-2	
Valuation of Unplatted Areas	8-12	
Land Value Factors:		
Access	9-9	
Area	7-20; 9-1,8	
Corner	9-9	
Depth	7-20; 8-4, 15; 9-9	
Exposure	9-10	
Frontage	7-20; 8-4, 15	
Parking	9-9	
Shape	7-20; 8-4, 15; 9-9	
Size	7-20; 9-8	
Soil Conditions	7-15, 20; 8-40	
Topography	7-19; 8-40; 9-9	
Utilities	9-9	
Zoning	7-18; 8-2, 42	
Leased Equipment	15-28	
Leasehold Improvements	15-10, 35	
Legal Descriptions	4-4, 5; 5-9, 45; 19-9	70.23
Legion Post (See Memorial Halls)	22-29, 54, 65	70.11(9)
Letter – Certified	18-19	70.47(7)(aa)
Lien	7-2	

Subject	Page	Statutory Reference
Listing – Classification for	Chapter 5	
Locational Obsolescence	8-3	
Logs, Timber & Lumber – With Other Forest Products	15-37	
Lots in Recorded Subdivision (Platted)	5-28, 47	
Machinery, Tools, & Patterns	15-25	
Managed Forest Land	Chapter 6	
Mansion Type Homes	8-33	
Manufacturing – Class 3	Chapter 10	70.995
Maps	Chapter 5	
Market Analysis:		
Rent	9-23	
Value – Definition of	7-8, 9; 14-1	70.32
Meander Lines	5-17	
Meandered Lakes & Streams	8-35	
Measures of Central Tendency	14-41	
Media Contact	13-15	
Merchant's Stock	15-40	70.111(17)
Metes & Bounds Descriptions	5-9, 19	
Mice & Rats – When Assessed	15-30	
Miscellaneous Income	9-19	
Mobile or Manufactured Homes	Chapter 15, 22-34, 48, 55	70.112(7)
Model Method of Estimating Cost	7-32; 8-28	

Subject	Page	Statutory Reference
Motor:		
Homes	15-42	
Vehicles (Exemption)	15-48	70.112(5)
Vehicles, Truck-Exemption	22-32, 33, 55, 64	70.112(5)
Municipal:		
Appeal of Manufacturing Assessment	10-2	70.995(8d)
Attorney	1-22	
Property (Exemption)	22-3, 39, 41, 54, 55, 57, 60, 61, 64, 65, 66; 22-64, 66	70.11(2)
Water District under Sec. 198.22		70.11(2)
Municipal Assessment Report	4-4, 9, 17; 17-10; 19-14	73.03(5)
Instructions for completing	17-10	
Municipality – Role During Revaluation	19-16	
Navigable Natural Lakes, Rivers & Streams	8-34	
Neighborhood Analysis	Chapter 7	
Net Operating Income	Chapter 9	
Non-Conforming Use	8-2	
Non-Parametric Statistics	14-34	
Non-Utility Purpose, Property used for	15-23	
Notice of:		
Board of Review Meeting	4-9, 19; Chapter 17; 18-13	
Personal Property Assessment	15-3, 8, 34, 53; 17-27	
Nursery Stock – When Exempt	22-36, 39, 46, 53, 56	70.111(4)
Oath of Office	4-11	60.30

Subject	Page	Statutory Reference
Objection to: Assessment, How & When Filed Assessment, Forms Board of Review Decision	 18-16 17-28; 18-23 18-25	 70.47(7a) 70.85, 70.47(13) or (16)
Obsolescence: Economic Functional Physical	 7-31, 33; 8-30 7-33; 8-29 7-37; 8-29	
Occupational Taxes: Date of Forms	 15-2, 52 17-27	 70.41 to 70.42, 70.421
Office buildings – Valuation of	9-40	
Omitted Property: By Board of Review By Clerk Listing on Assessment Roll Personal Property Real Estate	 18-6, 12 18-12 5-58; 18-12 15-52 5-57	 70.47(6), (9), (10) 70.52 70.45, 70.47(6)
Open Book Conference	18-12, 16, 20	70.45; 70.50
Operating Expenses	Chapter 9; 9-19	
Other – Class 7	5-56; 11-18	70.05(5), 70.32(2)(a)
Overview of Property Tax	Chapter 1	
Ownership: Change of, After January 1st Personal Property Real Property	 15-4 15-32, 35 5-39	
Parcel Numbering System	Chapter 5	
Partition Sale	7-5	
Patent	7-6	
Personal Contacts	13-7	
Personal Property	Chapter 15	

Subject	Page	Statutory Reference
Physical: Factors Affecting Value Depreciation – Curable and Incurable Deterioration Life	 7-15; 8-2 7-33 8-29 7-32	
Plants – Nurseries, Greenhouses, Hotbeds – Exemption (See Crops)	22-36, 39, 46, 53, 56	70.111(4)
Plat	Chapter 5	70.27
Platted Areas: Land Valuation Property, Listing on Assessment Roll	 8-15 5-47	
Pollution Abatement: Air & Water Waste Treatment Facility	 6-12; 22-12, 57, 65 6-11; 22-12, 57, 65	 70.11(21) 70.11(21a)
Position Descriptions (Assessor's Office)	Chapter 3	
Potential Gross Income	9-17	
Predominant Use	15-24	
Preparation of Assessment Roll	5-45	
Price Index	16-11	
Price Related Differential	14-51	
Principal Meridian	5-10	
Productive Forest Lands	5-55; 12-4	
Professionally Accepted Appraisal Practices	1-1	70.32
Professional Ethics	1-10	19.59
Property: Agricultural (see Ag. Class 4) Analysis Assessable by Local Assessor Assessable by Dept of Revenue	 Chapter 11 8-2, 20; 9-3 1-1 10-1	 Chapter 70 70.995

Subject	Page	Statutory Reference
Property:		
Assessable to Whom	5-45	
Assessable Where	5-45; 15-2	70.32
Assessment of	Chapter 5	
Classification of	5-48	
Commercial	Chapter 9	
Definition of	7-1	70.02, 70.03, 70.04
Exempt, List of (Also see Exemptions of Prop)	Chapter 22	
Forest Lands	Chapter 12	
General	1-11	70.01
Viewing of	8-21; 19-11	
Personal	1-11, Chapter 15 & 16	70.04
Real	1-11, 7-1	70.03
Record Card & Preparation of	8-3, 22; 17-5; 19-9	
Residential	Chapter 8	
Residual	Chapter 12	
Riparian	8-33, 37, 43	
State-Owned, Exemption	22-32	70.11(1)
Undeveloped Land	Chapter 12	
Tax	1-1	70.01
Taxed in Part	22-8	
Proportional Use General Structure	15-23	
Public Limitations on Property	7-1	
Public Relations	Chapter 13	
Public Utilities (Locally Assessed)	1-26; 15-22; 22-58	70.112(4)
Quantity Survey Method of Estimating Cost	8-28	
Quitclaim Deed	7-4	
Range Lines	5-11	
Rats & Mice – Assessable "All Other" Personality	15-30	
Real Estate:		
Agricultural	Chapter 11	
Arm's-Length Sale	7-9	
Assessment Roll	17-9	
Classification of – Required	5-48	

Subject	Page	Statutory Reference
Real Estate:		
Commercial	Chapter 9	
Deceased Persons – Real Estate of	5-45	
Exemptions (Also see Exemptions of Property)	Chapter 22	
Manufacturing	Chapter 10	
Notice of Assessment	17-27	
Omitted Property	5-58	
Residential	Chapter 8	
Residual Lands	Chapter 12	
Transfer Return	4-4, 13; 14-3; 17-7	
Valuation of	Chapter 7	
Valuation – Statutory Basis	7-1	
View & Value	4-7, 18; 7-9	
Where Assessable	5-45	
Real Property:	7-1	70.03
Classification	5-48	70.32(2)
Discovery	5-1	
Forms	Chapter 17	
Lister	1-23; 5-39	70.09
Listing on Assessment Roll	1-12, 5-36	70.32
Reassessment	18-25	70.75
Recertification	2-12, 14	
Reconciliation of All 3 Approaches	7-24	
Reconstruction of Income & Expense Statement	9-24	
Records:		
Board of Review (Clerk Keeps)	18-9	70.47(5)
Delivery to Successor	17-3	
Preservation of Those Received from Predecessor	17-3	
Property Record Card	8-3, 22	
Recreational Mobile Homes	15-39	
Rectangular Survey System	Chapter 5	70.25
Relative Coefficient of Dispersion	14-48	
Rented Exempt Personal Property	15-32	

Subject	Page	Statutory Reference
Rent Multipliers – Use of	7-37; 8-30, 52, 71; 9-13, 42; 15-29	
Replacement Cost – Estimating	7-31, 8-27	
Residential – Class 1 – Classification	5-50; Chapter 8	
Residual lands – Undeveloped – Class 5	Chapter 12	
Revaluation	Chapter 19	
Revocation of Assessor Certification	2-9	
Riparian Property	Chapter 8; 8-33, 37, 43	
Sales Analysis	1-32; 4-5; 7-42; 8-3; 14-13, 45; 19-3	70.32
Sales Comparison Approach	Chapter 7, 8 & 9	70.32
Sales Data	Chapter 7, 8, 9 &14	
Sales Ratio Analysis	Chapter 14	
Salvage Value	16-3	
School District – Listing on Assessment roll	5-56	70.29
Service Hours Depreciation	16-4	
Sessions of Board of Review	18-4	70.47(1)
Shape – Effect on Value	7-20; 8-15; 9-9	
Sheriff's Deed	7-5	
Shopping Centers – Valuation of	9-4, 40	
Simplified System of Description	5-47	70.25, 70.86
Site	8-2	
Social Factors	7-16; 8-2	

Subject	Page	Statutory Reference
Soil: Association Maps Condition – Effect on	 5-2; 11-32 7-16, 20	
Solar Energy – Tax Exemption	8-56, 57, 60; 22-61	70.111(18)
Speaking Engagements	13-14	
Special purpose Ag Land Valuation	11-75	
Specialty Deeds	Chapter 7	
State Assessment – When Made	4-23	70.575
State Government	1-25	
Statement of: Assessments Taxes & Indebtedness	 17-28, 30 4-26, 28	 70.53 69.62
Statement of Personal Property: Example of Failure to File	4-15; 16-16, 20, 21; 17-27 16-21; 15-7	70.35 70.35(4)
Statistical Methods and Testing	14-28	
Stratification	14-2	
Subdivisions – Recorded	5-28	
Subsidized housing -- Federally	9-44, 45, 46,48, 49, 51	
Substitution – Principle of	7-13	
Subsurface Easement	7-2	
Sum-of-the-Year's Digits Depreciation	16-7	
Supervised Assessment	19-6	70.75(3)
Supervising Assessor – Position Description	3-12	
Supply & Demand – Principle of	7-12	

Subject	Page	Statutory Reference
Supplies	15-34	
Surface Easement	7-2	
Survey – Certified	5-30	236.34
Undeveloped Land – Class 5	5-54; 12-1	
Tax:		
Appeals Commission – Manufacturing	10-2	70.995(8)
Collection	1-14	70.68
Delivery of Roll	1-1; 4-26	70.47(3), 70.65(5)
Exemption Report	17-8	
Incremental Base	6-9	
Incremental District (TID)	4-22; 6-9	66.1105(6)(a)
Incremental Finance (TIF)	6-9	66.1105
Maps	5-2	
Preparation of Roll	4-21	70.65
Rate	1-13	
Warrant	1-17	70.68
When Deemed Levied	4-11	70.01
Taxation District - Defined	1-1	70.045
Taxpayer:		
How to Prepare for Board of Review	18-20	
Right to Formal Review of Assessment	18-20	
Technical Standards	1-3	
Telephone Companies (Public Utilities)	10-35; 22-58, 62	70.112(4)
Temporary Certification	2-6	
Timber (Forest Lands)	Chapter 12	
Tools – Mechanics – Definition of	22-33	
Topography – Effect on Value	7-19	
Towns – Property Exempt	22-64	70.10, 70.11(2)
Township Lines	5-13	
Transfer:		
of Title	7-3	
Return	4-4, 13; 17-7	

Subject	Page	Statutory Reference
Trending Factors	14-57	
Trespass – Avoiding	13-6	943.13
Uniformity of Assessment Calculation of	14-26	70.345
Unit-in-Place Method – Cost Estimation	7-32; 8-28	
United States Government Property	22-24, 26, 64	70.177
Units of Output Depreciation	16-5	
Unplatted: Forty Areas-Land Valuation Property Listing on Assessment Roll	 5-46 8-12 5-46	
Use of Real Estate – Classification by	5-48	70.32(2)
Useful life – Fixed Assets	16-2, 14, 21	
Use Value Assessment – Agricultural Property	Chapter 11	70.32(2)
Utility Property	1-26; 15-22; 22-58	
Vacancy & Collection Loss	9-18	
Valuation: Agricultural Property Apartments Approaches to Christmas Tree Plantations Commercial Property Contaminated Well Fixed Assets Forest Lands Hotels & Motels Manufacturing Property Office Buildings Personal Property Real Property Residential **Valuation:**	 Chapter 11 9-41 Chapter 7, 19-13 12-2 Chapter 9 6-15; 8-44, 47 Chapter 16 12-2 9-12, 43 Chapter 10 9-40 Chapter 15 & 16 Chapter 7 Chapter 8	

Subject	Page	Statutory Reference
Residual Lands Retail Stores, & Shopping Ct Riparian Property Statutory Basis Undeveloped Land	Chapter 12 9-39 8-33, 37, 43 7-1 12-1	
Valuation Concept/Principles	Chapter 7	
Valuation of Fixed Assets	Chapter 16	70.34
Valuation of Real Property	Chapter 7	
Videotapes	15-31	
Volume & Page Descriptions	5-31	
Volume Tables – For Valuing Forest Lands	12-11	
Waste Treatment Facility	Chapter 6	
Well – Contaminated – Valuation of	6-15; 8-44, 46	
Wetland Zoning	7-19	59.692, 61.351, 62.231
Wind Energy Tax Exemption	8-56; 9-60; 22-66	70.111(18)
Will	7-6	
Wisconsin Plane Coordinate System	5-32	236.18
Woodland Tax Law:	6-4	77.16
Work Procedure for Assessors	4-4	
Writ of Certiorari	18-25	70.47(13, 16)
Zoning: Effect on Value	4-5; 7-18 7-18	