Chapter 13
Public Relations in the Assessment Office

The assessor's job goes beyond the discovery, valuation, and the listing 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.

Property taxes continue to receive attention from property owners, politicians, and the media. 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 that develops 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 by using 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. Good public relations will yield the benefits of cooperation, understanding, and acceptance making the assessor's job easier. The Department of Revenue (DOR) provides several informational guides, which explain assessment procedures, appeals, and taxation. These guides are available on the DOR website at www.revenue.wi.gov under Publications – Local Government.

The *Guide for Property Owners* provides an overview of property assessment and taxation. The *Agricultural Assessment Guide for Wisconsin Property Owners* covers how agricultural land is assessed under use value assessment. The appeal process is discussed in the *Property Assessment Appeal Guide for Wisconsin Real Property Owners*. Information on how mobile homes are assessed and taxed is explained in the *Property Tax Guide for Wisconsin Mobile Home Owners*.

The Internet has become a valuable tool for the assessor. Many municipalities have established web sites to provide the public with access to information. Having property assessment information on the web has reduced the volume of phone calls in many municipalities.

The Public

The assessor will be communicating 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 be concerned with only their properties, while a neighborhood owners association will be interested in an entire neighborhood. Real estate appraisers are usually interested in properties that have sold; whereas, lending institutions are interested in properties that they are financing.

The level of knowledge will vary 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 enough to adjust the level of conversation and type of information to suit the particular individual.

Public Relations Techniques

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

The basic technique of public relations is to treat people with respect and treat them the way you want to be treated. This means showing consideration and understanding for the property owner's position. It's best to try to look at the situation from the property owner's point of view and to respond accordingly. If the assessor knows, or can sense, that the property owner has little knowledge of the assessment function, jargon and technical words should be avoided. The assessor should be prepared to spend time explaining the basic fundamentals of the assessment process.

The following are specific techniques that 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 become frustrated when they have questions and are not able to contact the assessor. All of the good intentions, assessment knowledge, and other public relations techniques will be of little use if the people are unable to reach the assessor.

The Open Book provides an opportunity to discuss the assessment process with property owners. The assessor should be available when Notices of Changed Assessment are mailed. 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 evidence, which the assessor did not have. By being available to discuss assessments at this time, the number of appeals to the Board of Review (BOR) may be reduced.

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

Availability should not be a problem for the full-time assessor with regular office hours. Part-time assessors will have to make a special effort to be available to the public; and may consider establishing regular hours to meet with property owners. Local officials should have the assessor's phone number so that the public can contact the assessor. All phone calls to the assessor should be returned promptly.

Honesty

The assessor must always be honest in all dealings with the public. Honesty is the basis of effective public relations. Once the assessor is perceived as dishonest or untruthful, it is extremely difficult to regain the public's understanding and cooperation. 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 will lead to fewer complaints and better cooperation.

To establish credibility, the assessor must follow through on a promise. If an assessor promises to review the assessment of a property next year, the assessment must be reviewed. Being honest is also being consistent. Public trust will be lost if one property owner is told that the assessment is based on one set of facts and the neighboring property owner is told something else. When these two property owners discuss their assessments and find out that each has been told a different story, the assessor's creditability would be seriously damaged.

The assessor must also be honest when asked questions for which there are no immediate answer. In these cases, tell 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 obtained.

Listening Skills

Listening is an important skill that will also help the assessor develop good public relations. Careful listening to the property owner will ensure prompt and accurate service to the public. Don't try to anticipate what the property owner means. Let the person express everything that is on their mind. The assessor needs to pay close attention to what is said, and give the property owner his/her undivided attention. 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 will enable the assessor to determine what the property owner wants so the assessor can satisfy the property owner's concerns. The assessor may want to restate what the property owner has said to make sure that both parties understand the request. 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 creditability is severely 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 will be very difficult to convince the property owner that the assessment is accurate. The possession of accurate information will help convince the property owner of the assessment's accuracy.

This is particularly true at the Board of Review (BOR). Assessors are required to provide the BOR specific information about the validity of the valuation being objected to and provide to the BOR 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 will be much easier to convince the Board to sustain the assessment. However, if the assessor testifies to inaccurate information or is unsure of the facts, this casts a cloud over the assessor's ability and makes it difficult to defend the accuracy and fairness of the assessment.

Accuracy becomes even more important if the BOR decision is appealed to court. The court will usually review only the written record of the BOR. If the record shows that the assessor testified to inaccurate information or was unsure of the facts, the court will be unlikely to support the assessment.

Appropriate Language

The assessor must use the appropriate language for the public being addressed. When talking to a property owner, who is inexperienced in the assessment field, the assessor should use simple words when explaining the basics of the assessment function. Technical terms such as "comps" or "comparable sales" should not be used without explaining what they mean and why they are important. These and other words that the assessor uses every day may not be understood by the average property owner. The goal is to inform the public, not to confuse it. Periodically asking questions will help determine if the property owner understands the material. The assessor must be willing to explain any material that the property owner finds confusing. Even though the assessor is trying to simplify the process, the assessor must not be perceived as being 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 will be familiar with the assessment function and the related technical language. There will always be individuals that 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 will increase the public's appreciation of and cooperation with the assessor's office.

Flexibility

The assessor will be dealing with people with a wide variety of knowledge of the assessment function. Some people will have no understanding of the assessment function, while others will be as sophisticated as the assessor. Therefore, the assessor must have the flexibility to be able to deal with these varied groups. In some cases, the assessor will have to meet with one property owner who has no knowledge of assessment, followed by a meeting with a very knowledgeable property owner.

Being flexible is the key to dealing with individual property owners. If a property owner has information that affects 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 "caves in" to the property owner. It means that 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 that the assessor was not aware of or can show that 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 will encounter many circumstances and individuals that will test the assessor's patience. The ability to remain calm and understanding in the face of trying situations will greatly increase the assessor's effectiveness in dealing with the public.

There are many situations that will require 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 their questions or to quickly get to the point. Most people know very little about property assessment. Because of this lack of knowledge, it may be difficult for property owners to say what they mean. The assessor must be patient and allow property owners to state their concerns in their own words. In trying to rush the property owner or jump in with an answer, the assessor may confuse the property owner or answer the wrong question. The assessor may also have to go over an answer several times before the property owner completely understands what the assessor is saying.

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 that will make 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 that need to be improved. Improving public relations is a continuous process that will pay great dividends.

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 will usually apply a combination of some or all of these techniques to the individual situation. This section will deal with how to apply these techniques to the various public relations situations of the assessor's office.

Avoiding Criminal Trespass

The 1995 Act 451 revised sec. 943.13, Wis. Stats., and changed the definition of what constitutes trespassing. In the past, trespass law required the property owner to post the land with "no trespass" signs before someone could be charged with trespassing. Current law defines a trespasser as one who enters any enclosed, cultivated or undeveloped land of another without the express or implied consent of the owner or occupant. No provision was made in the law to exempt assessors or any other public official from obtaining express or implied consent before entering another's land.

The trespass law, which was signed November 12, 2009, entitles the assessor to enter a property once during an assessment cycle unless the property owner authorizes additional visits. There are conditions regarding the entering of property. For more complete information regarding those conditions, please refer to page 19-1 of this manual. If the property owner denies the assessor access to the property, the assessor must maintain a list of denied entries.

Understanding Express Consent and Implied Consent

Express consent is positive, direct, unequivocal consent made verbally or in writing from the property owner or occupant to the assessor. Express consent requires verbal or written permission from each property owner or occupant. Obviously, this is impractical for mass appraisal. An alternative to express consent is implied consent.

According to sec. 943.13(az), Wis. Stats., 'Implied consent' means conduct or words or both that imply that an owner or occupant of land has given consent to another person to enter the land. One of the circumstances that sec. 943.13(1s), Wis. Stats., mentions to help determine whether a person has implied consent or not is to examine "whether the owner or occupant acquiesced to previous entries by the person or by other persons under similar circumstances." This means if the assessor has been permitted access from property owners or occupants in the past, the assessor has implied consent to lawfully enter the land again. This consent continues until the property owner or occupant denies access. The assessor must be aware of new property owners or occupants as continued access relies on continued ownership.

Obtaining Implied Consent

An assessor can obtain implied consent by notifying the property owner or occupant that assessment staff will be entering their lands at a future date to perform assessment duties unless a written refusal is provided stating assessors are to keep off their land. Once the assessor sends proper notification and a reasonable response period elapses, the assessor can then conclude the property owners who do not provide written refusals have provided their implied consent.

Property owners or occupants who respond to the assessor's notice and refuse permission to enter their land can be sent a certified letter notifying them that the refusal may result in

forfeiture of their right to appeal their assessments to the BOR as stated in sec.70.47(7)(aa), Wis. Stats. You can find a sample of a certified letter in WPAM Chapter 18.

Practical Suggestions to Obtain Implied Consent

- Notify property owners that you will be assessing in a particular area of the municipality on a certain day of the week.
- Provide your telephone number on the notice so the property owner can schedule a time to meet with you for the viewing.
- Publish a notice in the local newspaper of the dates you intend to view property and explain how to arrange appointments.
- Regardless of whether assessors have implied or express consent to view property, all assessors are recommended to consider the following:
- Enter properties by going directly to the dwelling entrance to identify yourself.
- Use some type of photo identification and notice 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 or potentially confrontational areas alone.

Personal Contacts and Telephone Calls

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

As mentioned previously, the assessor should be available to handle personal contacts and phone calls. The full-time assessor will have established regular office hours to handle these contacts. The part-time assessor may consider establishing office hours or a specific time to handle personal contacts. The assessor should promptly respond to any personal contact or phone call. If the information 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 suggested steps when dealing with a personal contact or telephone call:

1. Listen – Allow the property owners to state everything that 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 and to respond. If this is a personal contact, meet in an office, conference room, or some area that is 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 at this time. You don't want to think that you have solved the problem only to have the property owner bring up new information or questions that require 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 what you feel is 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 that both you and the property owner understand the issue.

4. Address the issue – This is where you provide the property owner with the information that is requested, explain how the assessment was developed, or respond to the issue. If you are explaining the assessment, make sure that you have all the information that you based the assessment on available for the property owner to see. Go over that information with the property owner to help them understand it. It is important to be prepared to spend as much time as necessary to assure the property owner understands the assessment. A strong effort at this step to ensure the property owner understands the assessment will often mean one less appeal to the BOR.

The assessor must also remain flexible. The property owner will occasionally bring forth new information or point out errors that the assessor was not aware of. The assessor should consider this information and, if the information warrants, 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 reinspect the property or review the assessment. If a decision has to 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 will also be problems that cannot be resolved when the assessor and the property owner cannot agree and the issue will have to go to the BOR. The assessor should explain what the BOR is and how it works so that the property owner will be prepared to present relevant testimony. There will be times where the assessor does not have the authority to act. For example, sometimes the property owner will contact the assessor after the property owner has received the tax bill. The assessor cannot change the assessment at this time, and can explain the property owner's appeal rights under the Statutes.

One other point should be mentioned regarding personal contacts. This concerns the assessor's viewing of the property owner's property. When the assessor inspects the property, the assessor should show consideration for the property owner's rights and feelings. During a revaluation, the assessor can use the newspaper and other media to publicize the revaluation and schedule an appointment only for properties that the assessor is otherwise unable to gain entrance. When scheduling an appointment, the assessor should state the purpose of the visit, what will be inspected, what the assessor will do, how long it will take, and what information will be needed from the property owner.

For example, assume that the assessor wants to inspect a new garage built on the property owner's property. The assessor may schedule the appointment as follows: "Good afternoon Mr. Jones. This is John Smith, assessor for the City of Badger. I am doing my annual viewing of new construction in the city. I have a building permit that indicates that you have built a new garage. I would like to stop by your property next week to inspect your garage, to check the measurements and the type and quality of construction. This viewing will take approximately one hour. I would also like to look at any building plans, contracts, bills, or receipts that you have for the garage. What time would be convenient for you?" This gives the property owner a clear idea of what the assessor will be doing and how long it will take. This should make the property owner feel more comfortable about the assessor's visit.

When visiting the property, the assessor must treat both the property and the owner with respect and courtesy. If the assessor has to do some outside measurements before inspecting the interior of the home, the family should know that the assessor is there. Assessors must be careful around shrubbery, trees, and new grass, and, if the ground is muddy, make sure their footwear is clean before entering the home. These are simple, common sense procedures. However, the assessor can easily destroy the property owner's goodwill by breaking a branch on a favorite tree or walking on a freshly cleaned carpet or floor with muddy shoes.

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. Letters and notices, however, generally require more time. Written correspondence should be used when it is important to "set the record" for an official notice or when a decision needs to be documented. Correspondence is especially important when setting up an appointment or when promising a property owner that a change will be made.

Initiating Contact

Sometimes assessors need to initiate contact with property owners. Assessors should initiate contact with property owners before starting a revaluation. Contact can be in the form of a notice in the local paper or a notice included with a recent tax bill. This initial contact also helps assessors avoid being charged with criminal trespass (see page 13-5). After notices are sent or posted, some assessors choose to leave cards on the doors of property owners who were absent at the time the assessor attempted an interior viewing. These cards request the property owner to contact the assessor's office within a specified period to set up an appointment. Sending a letter instead of leaving cards may provide better service to property owners.

Correspondence

The following is suggested language for a call-back appointment for an interior viewing.

Date Mailed: February 1, 2004

Dear Property Owner,

The Town of Badger Assessment Office is performing a revaluation of all property for 2004. Because you were not available when we arrived for an interior viewing at [address], we would like to schedule an appointment. Please call our office at [telephone number] between the hours of [hours], Monday through Friday, to schedule an appointment.

We need to perform interior viewing before [date] to complete our work. The viewing will consist of walking through and around your property to measure and list. The viewing should take less than 40 minutes.

Please note that failure to make an appointment may be considered a refusal to allow an interior viewing in which case we will estimate the quality, condition, and attributes of the interior of your property.

If the property we are inspecting is rental property, please inform your tenants about the viewing.

Your cooperation will help ensure a fair assessment process throughout the municipality.

Sincerely,

Assessor
Town of Badger

Assessors may want to address other issues in their letter (see the Public relations in revaluation section in this chapter).

Another strategy to address other issues is to write a short letter and simply wait for property owners to call for a viewing appointment. For example, if the property owner wants the assessor to show special identification upon arrival, then the assessor and property owner could agree on using a code word or phrase when they meet. Moreover, the assessor may want to know if an adult will be present if the property owner cannot attend the viewing. Issues like these are best addressed over the telephone.

If the assessor does not receive a response to a letter similar to the above sample letter, then it is necessary to send certified letters to these property owners explaining the consequences of refusing a property viewing (failure to respond within a reasonable period may be considered a refusal). Certified letters could also be sent to property owners if the assessor does not receive a response to a card or notice left at the property owner's door, or if the assessor receives a verbal refusal denying a viewing. Even after certified letters are mailed to property owners, assessors must allow property owners the opportunity to schedule a viewing within a reasonable period (see WPAM Chapter 18 for detailed instructions).

Answering Letters

A time limit for answering letters should be established. Unless there are unusual circumstances, all letters should be answered within 10 days. 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. The advantage of having a correspondence file is that 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 which contains 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 will ensure that the assessor provides all of the requested information. Since most of the letters will be 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 the Statutes. The assessor will need to refer to the individual property files to explain the assessment and may need to refer to WPAM and Chapter 70 to explain the procedures and laws. Specific parts of 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

There are many formats that can be used to write a letter. The correct format is the one that 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 will get overwhelmed and confused. Explain the assessment without going into a lengthy explanation of the assessment process. It is not always easy to know what enough information is and what too much information is. 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 will 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

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 will be happy to meet with you to further explain how your assessment was arrived at.

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 have 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.

Speaking Engagements

The primary contact with individual property owners is through personal visits, phone calls, and letters. The advantage of these contacts is it ensures the property owner understands the assessment. The disadvantage is that 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 will dictate the type of information to be conveyed. When addressing a business organization, the focus will be on the assessment of commercial property; for a senior citizen's group, the emphasis will be 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 an assessment is contested. Trying to cover too many topics or details will tend to confuse the audience rather than increase the public's understanding of the assessment process. The type of audience and the amount of time available will dictate the topics and the depth of coverage.

Media Contacts

Occasionally, the assessor will receive 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 get 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 will increase 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 that involve the functions of other departments. Tax bills are prepared by the clerk or treasurer, refer all tax related inquires to them. This will prevent the assessor from making erroneous statements that could frustrate or irritate the property owner and the other official.

There are times when the assessor can use the media to inform the public. The media can be used to inform business owners of the need to complete the statement of personal property. 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 for it. The media can inform property owners of what the BOR is and how the property owner can prepare for the hearing. 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 Revaluation

The revaluation offers the assessor the opportunity to use all of the public relations techniques discussed in this chapter. The assessor will have to master the techniques of availability, honesty, listening, appropriate language, knowledge of facts, flexibility, and patience. These techniques are applied to personal contacts, phone calls, letters, speaking engagements, and media contacts in order to perform an effective revaluation. The various public relations efforts can be divided into three steps: before, during, and after the revaluation.

Before the Revaluation

The assessor should use the media to inform the public of what the revaluation involves. A press release or information statement should be issued to the local newspaper that contains 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 staff.

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 that the revaluation will start and when it will end. State when the Notice of Changed Assessments will be sent. Explain what the "open book" is and when it will be held.

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 will 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 deeply involved in the public relations effort. The assessor should still remain involved in the public relations aspect of the revaluation. Since the assessor will have to

live with the results of the revaluation for a number of years, good public relations should be are practiced during the revaluation. The assessor needs to know what was said and why so that the assessor will be able to explain the revaluation in future years.

The trespass bill, which was signed November 12, 2009, 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 be able 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, what areas have been field reviewed and what areas are next to be reviewed. The assessor should keep the public aware of the time schedule of the revaluation. Is it on schedule or not? If the project is not on schedule, what is the reason and when will the project be completed.

The assessor should provide "call-back" cards or send letters to those property owners who are not home during the field review. (See **Initiating contact**).

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 has changed from the previous year, a notice must be sent to the property owner. This should cover all property when a revaluation is performed. The assessor should inform the property owners of what the average increase was for the municipality and for each class of property.

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 that property owners will have concerning the fairness of their assessment and will allow 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. This allows property owners to discuss the factors that affected the value and give the assessor the chance to correct any

errors that were made. The assessor must be thoroughly prepared for the "open book." This means that all property record cards should be accurately completed and available. The assessor should have any land value maps, sales information, or other information that will help the property owners understand how the assessments were derived.

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