

Chapter 2

Assessor Certification

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

History of Certification

Assessor certification is not a new nor unique development to Wisconsin. All of the states neighboring Wisconsin have assessor certification programs. Wisconsin's involvement in certifying assessors began in 1969 when the first county assessor system was established in Wisconsin. At that time, the Department of Revenue (DOR) certified a list of qualified candidates for the office of county assessor. In 1973, the Legislature enacted sec. [70.99](#), Wis. Stats., a statute providing for mandatory certification of county assessors and their appraisal staff. The Legislature also enacted secs. [70.055](#) and [70.75](#), Wis. Stats., providing for mandatory certification of expert help.

In 1974, the Advisory Committee on Assessor Certification was formed. The goal of this committee, which consisted of representatives from DOR and from the assessing and appraisal fields, was to define the criteria for local assessor certification. Following closely the proposals of this committee, the Legislature enacted sec. [70.05\(1\)](#), Wis. Stats., requiring all assessors and assessment personnel assuming office on or after January 1, 1977, to be certified. This requirement was extended in sec. [73.09\(2\)](#), Wis. Stats., to all DOR assessment personnel commencing on January 1, 1981.

Certification Levels

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

Each town, village, city, and county within Wisconsin is rated for a specific minimum level of certification for the statutory assessor depending on the relative complexity of the property assessment function. If an individual is elected or appointed to the office of assessor and is not certified at the appropriate level for the municipality, the office is declared vacant and the appointing authority must appoint an appropriately certified individual to fill the office.

of assessor. A non-certified individual cannot be appointed to fill an unexpired term of an appointed or elected assessor.

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

Duties by Certification Level

The levels of certification, including duties required by level, are established by sec. Tax [12.06](#), Wis. Adm. Code (October 2019 Register). The levels are listed in hierarchical order. With the exception of Assessor 3, each subsequent level of certification is qualified to perform duties included in the present certification and those below. The duty and opportunity to sign a roll rests with the Assessor levels of certification and must be coordinated with the municipality to ensure an assessor with the correct level of certification is responsible for signing the roll.

Assessment Technician

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

Property Appraiser

Property Appraiser shall be authorized to perform, in accordance with the WPAM, and under the direct supervision of an assessor, the duties of an Assessment Technician and the following duties: inspecting classes of real property for assessment purposes, assembling relevant information regarding tangible personal property, appraising real and personal property for assessment purposes, and supervision of assessment staff.

Assessor 1

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

Assessor 2

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

Assessor 3

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

Levels of Certification by Assessment District

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

~~Assessor 3~~

~~Municipalities requiring an Assessor 3 level of certification are the following:
City of Madison—Dane County
City of Milwaukee—Milwaukee, Washington, and Waukesha Counties~~

~~Assessor 2~~

~~Municipalities requiring an Assessor 2 level of certification are the following:
Town of Grand Chute, Outagamie County
Town of Salem, Kenosha County
Town of Somers, Kenosha County
Village of Allouez, Brown County
Village of Ashwaubenon, Brown County
Village of Bristol, Kenosha County
Village of Brown Deer, Milwaukee County
Village of Caledonia, Racine County
Village of Elm Grove, Waukesha County
Village of Fox Point, Milwaukee County
Village of Fox Crossing, Winnebago County
Village of Greendale, Milwaukee County
Village of Hales Corners, Milwaukee County
Village of Menomonee Falls, Waukesha County
Village of Mt. Pleasant, Racine County
Village of Pleasant Prairie, Kenosha County
Village of Shorewood, Milwaukee County~~

~~Village of Twin Lakes, Kenosha County~~
~~Village of Whitefish Bay, Milwaukee County~~
~~City of Appleton, Calumet, Outagamie and Winnebago Counties~~
~~City of Beaver Dam, Dodge County~~
~~City of Beloit, Rock County~~
~~City of Brookfield, Waukesha County~~
~~City of Cudahy, Milwaukee County~~
~~City of DePere, Brown County~~
~~City of Eau Claire, Chippewa and Eau Claire Counties~~
~~City of Fitchburg, Dane County~~
~~City of Fond du Lac, Fond du Lac County~~
~~City of Franklin, Milwaukee County~~
~~City of Glendale, Milwaukee County~~
~~City of Green Bay, Brown County~~
~~City of Greenfield, Milwaukee County~~
~~City of Janesville, Rock County~~
~~City of Kenosha, Kenosha County~~
~~City of LaCrosse, LaCrosse County~~
~~City of Manitowoc, Manitowoc County~~
~~City of Marshfield, Marathon and Wood Counties~~
~~City of Mequon, Ozaukee County~~
~~City of Middleton, Dane County~~
~~City of Monona, Dane County~~
~~City of Muskego, Waukesha County~~
~~City of Neenah, Winnebago County~~
~~City of New Berlin, Waukesha County~~
~~City of Oak Creek, Milwaukee County~~
~~City of Oconomowoc, Waukesha County~~
~~City of Oshkosh, Winnebago County~~
~~City of Racine, Racine County~~
~~City of Sheboygan, Sheboygan County~~
~~City of South Milwaukee, Milwaukee County~~
~~City of Stevens Point, Portage County~~
~~City of Sun Prairie, Dane County~~
~~City of Superior, Douglas County~~
~~City of Waukesha, Waukesha County~~
~~City of Wausau, Marathon County~~
~~City of Wauwatosa, Milwaukee County~~
~~City of West Allis, Milwaukee County~~
~~City of West Bend, Washington County~~
~~City of Wisconsin Rapids, Wood County~~

Assessor 1

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

2019 Levels of Certification by Assessment District

The following are effective for the 2019 assessment.

Assessor 3

Municipalities with a 2016 Equalized Value of the commercial class of property greater than \$1,000,000,000 require an Assessor 3:

Town of Grand Chute, Outagamie County
Village of Ashwaubenon, Brown County
Village of Menomonee Falls, Waukesha County
Village of Pleasant Prairie, Kenosha County
City of Appleton, Outagamie County
City of Brookfield, Waukesha County
City of Eau Claire, Eau Claire County
City of Glendale, Milwaukee County
City of Green Bay, Brown County
City of Janesville, Rock County
City of Kenosha, Kenosha County
City of La Crosse, La Crosse County
City of Madison, Dane County
City of Middleton, Dane County
City of Milwaukee, Milwaukee County
City of New Berlin, Waukesha County
City of Oshkosh, Winnebago County
City of Verona, Dane County
City of Waukesha, Waukesha County
City of Wauwatosa, Milwaukee County
City of West Allis, Milwaukee County

Assessor 2

Municipalities with a 2016 Equalized Value of the commercial class of property less than \$1,000,000,000 and greater than \$100,000,000 require an Assessor 2:

Town of Brookfield, Waukesha County
Town of Buchanan, Outagamie County
Town of Burke, Dane County
Town of Carlton, Kewaunee County
Town of Greenville, Outagamie County
Town of Ledgeview, Brown County
Town of Madison, Dane County
Town of Minocqua, Oneida County
Town of Rib Mountain, Marathon County
Town of Sheboygan, Sheboygan County
Village of Yorkville, Racine County
Village of Allouez, Brown County

Village of Bellevue, Brown County
Village of Brown Deer, Milwaukee County
Village of Butler, Waukesha County
Village of Caledonia, Racine County
Village of Cottage Grove, Dane County
Village of Deforest, Dane County
Village of Elm Grove, Waukesha County
Village of Fox Crossing, Winnebago County
Village of Germantown, Washington County
Village of Grafton, Ozaukee County
Village of Greendale, Milwaukee County
Village of Hales Corners, Milwaukee County
Village of Hartland, Waukesha County
Village of Holmen, La Crosse County
Village of Howard, Brown County
Village of Jackson, Washington County
Village of Johnson Creek, Jefferson County
Village of Kimberly, Outagamie County
Village of Kohler, Sheboygan County
Village of Lake Delton, Sauk County
Village of Lake Hallie, Chippewa County
Village of Little Chute, Outagamie County
Village of McFarland, Dane County
Village of Mount Horeb, Dane County
Village of Mount Pleasant, Racine County
Village of Mukwonago, Waukesha County
Village of Oregon, Dane County
Village of Pewaukee, Waukesha County
Village of Plover, Portage County
Village of Rothschild, Marathon County
Village of Sauk City, Sauk County
Village of Saukville, Ozaukee County
Village of Shorewood Hills, Dane County
Village of Shorewood, Milwaukee County
Village of Slinger, Washington County
Village of Somers, Kenosha County
Village of Sturtevant, Racine County
Village of Sussex, Waukesha County
Village of Waunakee, Dane County
Village of West Milwaukee, Milwaukee County
Village of West Salem, La Crosse County
Village of Weston, Marathon County
Village of Whitefish Bay, Milwaukee County
City of Altoona, Eau Claire County
City of Antigo, Langlade County
City of Ashland, Ashland County
City of Baraboo, Sauk County
City of Beaver Dam, Dodge County
City of Beloit, Rock County

City of Burlington, Racine County
City of Cedarburg, Ozaukee County
City of Chippewa Falls, Chippewa County
City of Cudahy, Milwaukee County
City of Delafield, Waukesha County
City of Delavan, Walworth County
City of De Pere, Brown County
City of Dodgeville, Iowa County
City of Elkhorn, Walworth County
City of Fitchburg, Dane County
City of Fond Du Lac, Fond Du Lac County
City of Fort Atkinson, Jefferson County
City of Franklin, Milwaukee County
City of Greenfield, Milwaukee County
City of Hartford, Washington County
City of Hayward, Sawyer County
City of Hudson, St Croix County
City of Jefferson, Jefferson County
City of Kaukauna, Outagamie County
City of Lake Geneva, Walworth County
City of Lake Mills, Jefferson County
City of Manitowoc, Manitowoc County
City of Marinette, Marinette County
City of Marshfield, Wood County
City of Menasha, Winnebago County
City of Menomonie, Dunn County
City of Mequon, Ozaukee County
City of Monona, Dane County
City of Monroe, Green County
City of Muskego, Waukesha County
City of Neenah, Winnebago County
City of New Richmond, St Croix County
City of Oak Creek, Milwaukee County
City of Oconomowoc, Waukesha County
City of Onalaska, La Crosse County
City of Pewaukee, Waukesha County
City of Platteville, Grant County
City of Plymouth, Sheboygan County
City of Port Washington, Ozaukee County
City of Portage, Columbia County
City of Prairie Du Chien, Crawford County
City of Racine, Racine County
City of Reedsburg, Sauk County
City of Rhinelander, Oneida County
City of Rice Lake, Barron County
City of Ripon, Fond Du Lac County
City of River Falls, Pierce County
City of Saint Francis, Milwaukee County
City of Shawano, Shawano County

City of Sheboygan, Sheboygan County
City of South Milwaukee, Milwaukee County
City of Sparta, Monroe County
City of Stevens Point, Portage County
City of Stoughton, Dane County
City of Sturgeon Bay, Door County
City of Sun Prairie, Dane County
City of Superior, Douglas County
City of Tomah, Monroe County
City of Watertown, Jefferson County
City of Waupaca, Waupaca County
City of Wausau, Marathon County
City of West Bend, Washington County
City of Whitewater, Walworth County
City of Wisconsin Dells, Columbia County
City of Wisconsin Rapids, Wood County

2024 Levels of Certification by Assessment District

The following are effective for the 2024 assessment.

Assessor 3

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

1. Town of Grand Chute, Outagamie County
2. Village of Ashwaubenon, Brown County
3. Village of Menomonee Falls, Waukesha County
4. Village of Mount Pleasant, Racine County
5. Village of Pleasant Prairie, Kenosha County
6. City of Appleton, Outagamie County
7. City of Brookfield, Waukesha County
8. City of Eau Claire, Eau Claire County
9. City of Fitchburg, Dane County
10. City of Fond Du Lac, Fond Du Lac County
11. City of Franklin, Milwaukee County
12. City of Green Bay, Brown County
13. City of Greenfield, Milwaukee County
14. City of Janesville, Rock County
15. City of Kenosha, Kenosha County
16. City of La Crosse, La Crosse County
17. City of Madison, Dane County
18. City of Middleton, Dane County
19. City of Milwaukee, Milwaukee County
20. City of New Berlin, Waukesha County
21. City of Oak Creek, Milwaukee County
22. City of Oshkosh, Winnebago County
23. City of Pewaukee, Waukesha County

24. City of Sheboygan, Sheboygan County
25. City of Sun Prairie, Dane County
26. City of Verona, Dane County
27. City of Waukesha, Waukesha County
28. City of Wausau, Marathon County
29. City of Wauwatosa, Milwaukee County
30. City of West Allis, Milwaukee County
31. City of West Bend, Washington County

Assessor 2

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

1. Village of Allouez, Brown County
2. Village of Bellevue, Brown County
3. Village of Hobart, Brown County
4. Village of Howard, Brown County
5. Village of Suamico, Brown County
6. Village of Lake Hallie, Chippewa County
7. Village of Cottage Grove, Dane County
8. Village of Deforest, Dane County
9. Village of McFarland, Dane County
10. Village of Mount Horeb, Dane County
11. Village of Oregon, Dane County
12. Village of Shorewood Hills, Dane County
13. Village of Waunakee, Dane County
14. Village of Windsor, Dane County
15. Village of Johnson Creek, Jefferson County
16. Village of Bristol, Kenosha County
17. Village of Salem Lakes, Kenosha County
18. Village of Somers, Kenosha County
19. Village of Holmen, La Crosse County
20. Village of West Salem, La Crosse County
21. Village of Rothschild, Marathon County
22. Village of Weston, Marathon County
23. Village of Brown Deer, Milwaukee County
24. Village of Fox Point, Milwaukee County
25. Village of Greendale, Milwaukee County
26. Village of Hales Corners, Milwaukee County
27. Village of Shorewood, Milwaukee County
28. Village of West Milwaukee, Milwaukee County
29. Village of Whitefish Bay, Milwaukee County
30. Village of Greenville, Outagamie County
31. Village of Kimberly, Outagamie County
32. Village of Little Chute, Outagamie County
33. Village of Grafton, Ozaukee County
34. Village of Saukville, Ozaukee County

- [35. Village of Plover, Portage County](#)
- [36. Village of Caledonia, Racine County](#)
- [37. Village of Sturtevant, Racine County](#)
- [38. Village of Waterford, Racine County](#)
- [39. Village of Yorkville, Racine County](#)
- [40. Village of Baldwin, St Croix County](#)
- [41. Village of Lake Delton, Sauk County](#)
- [42. Village of Sauk City, Sauk County](#)
- [43. Village of Kohler, Sheboygan County](#)
- [44. Village of East Troy, Walworth County](#)
- [45. Village of Germantown, Washington County](#)
- [46. Village of Jackson, Washington County](#)
- [47. Village of Richfield, Washington County](#)
- [48. Village of Slinger, Washington County](#)
- [49. Village of Butler, Waukesha County](#)
- [50. Village of Elm Grove, Waukesha County](#)
- [51. Village of Hartland, Waukesha County](#)
- [52. Village of Mukwonago, Waukesha County](#)
- [53. Village of Pewaukee, Waukesha County](#)
- [54. Village of Sussex, Waukesha County](#)
- [55. Village of Fox Crossing, Winnebago County](#)
- [56. Town of Lawrence, Brown County](#)
- [57. Town of Ledgeview, Brown County](#)
- [58. Town of Burke, Dane County](#)
- [59. Town of Madison, Dane County](#)
- [60. Town of Gibraltar, Door County](#)
- [61. Town of Union, Eau Claire County](#)
- [62. Town of Rib Mountain, Marathon County](#)
- [63. Town of Minocqua, Oneida County](#)
- [64. Town of Buchanan, Outagamie County](#)
- [65. Town of Sheboygan, Sheboygan County](#)
- [66. Town of Brookfield, Waukesha County](#)
- [67. City of Ashland, Ashland County](#)
- [68. City of Rice Lake, Barron County](#)
- [69. City of De Pere, Brown County](#)
- [70. City of Chippewa Falls, Chippewa County](#)
- [71. City of Columbus, Columbia County](#)
- [72. City of Portage, Columbia County](#)
- [73. City of Wisconsin Dells, Columbia County](#)
- [74. City of Prairie Du Chien, Crawford County](#)
- [75. City of Monona, Dane County](#)
- [76. City of Stoughton, Dane County](#)
- [77. City of Beaver Dam, Dodge County](#)
- [78. City of Waupun, Dodge County](#)
- [79. City of Sturgeon Bay, Door County](#)
- [80. City of Superior, Douglas County](#)
- [81. City of Menomonie, Dunn County](#)
- [82. City of Altoona, Eau Claire County](#)
- [83. City of Ripon, Fond Du Lac County](#)

- [84. City of Platteville, Grant County](#)
- [85. City of Monroe, Green County](#)
- [86. City of Dodgeville, Iowa County](#)
- [87. City of Fort Atkinson, Jefferson County](#)
- [88. City of Jefferson, Jefferson County](#)
- [89. City of Lake Mills, Jefferson County](#)
- [90. City of Watertown, Jefferson County](#)
- [91. City of Onalaska, La Crosse County](#)
- [92. City of Antigo, Langlade County](#)
- [93. City of Merrill, Lincoln County](#)
- [94. City of Manitowoc, Manitowoc County](#)
- [95. City of Marinette, Marinette County](#)
- [96. City of Cudahy, Milwaukee County](#)
- [97. City of Glendale, Milwaukee County](#)
- [98. City of Saint Francis, Milwaukee County](#)
- [99. City of South Milwaukee, Milwaukee County](#)
- [100. City of Sparta, Monroe County](#)
- [101. City of Tomah, Monroe County](#)
- [102. City of Rhinelander, Oneida County](#)
- [103. City of Kaukauna, Outagamie County](#)
- [104. City of Cedarburg, Ozaukee County](#)
- [105. City of Mequon, Ozaukee County](#)
- [106. City of Port Washington, Ozaukee County](#)
- [107. City of River Falls, Pierce County](#)
- [108. City of Saint Croix Falls, Polk County](#)
- [109. City of Stevens Point, Portage County](#)
- [110. City of Burlington, Racine County](#)
- [111. City of Racine, Racine County](#)
- [112. City of Richland Center, Richland County](#)
- [113. City of Beloit, Rock County](#)
- [114. City of Hudson, St Croix County](#)
- [115. City of New Richmond, St Croix County](#)
- [116. City of Baraboo, Sauk County](#)
- [117. City of Reedsburg, Sauk County](#)
- [118. City of Hayward, Sawyer County](#)
- [119. City of Shawano, Shawano County](#)
- [120. City of Plymouth, Sheboygan County](#)
- [121. City of Sheboygan Falls, Sheboygan County](#)
- [122. City of Medford, Taylor County](#)
- [123. City of Viroqua, Vernon County](#)
- [124. City of Eagle River, Vilas County](#)
- [125. City of Delavan, Walworth County](#)
- [126. City of Elkhorn, Walworth County](#)
- [127. City of Lake Geneva, Walworth County](#)
- [128. City of Whitewater, Walworth County](#)
- [129. City of Hartford, Washington County](#)
- [130. City of Delafield, Waukesha County](#)
- [131. City of Muskego, Waukesha County](#)
- [132. City of Oconomowoc, Waukesha County](#)

- [133. City of Waupaca, Waupaca County](#)
- [134. City of Menasha, Winnebago County](#)
- [135. City of Neenah, Winnebago County](#)
- [136. City of Marshfield, Wood County](#)
- [137. City of Wisconsin Rapids, Wood County](#)

Assessor 1

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

Temporary Assessor Certification

Sec. [73.09](#), Wis. Stats., provides DOR shall establish rules for the temporary certification at the first level of certification (Assessment Technician) and designate the functions that may be performed by such persons. It also provides DOR shall establish the requirements for and responsibilities associated with temporary certification. In accordance with the law, the following guidelines have been implemented for temporary certification at the Assessment Technician level.

Temporary certification allows an individual to perform at the Assessment Technician level under direct supervision of the certified individual signing the assessment roll, or, if employed within DOR, under the supervision of the individual's immediate supervisor. Direct supervision under sec. Tax [12.05](#), Wis. Adm. Code (October 2019 Register) means the statutory assessor is personally responsible for all work performed by temporarily certified individual(s). The statutory assessor must monitor the activities of the temporarily certified individuals to ensure full compliance with the requirements of the tax rule.

Strict adherence to the start and end dates of temporary certification is the responsibility of the supervisor. Only two persons employed by private firms in the same municipality may hold temporary certification consecutively.

To become temporarily certified, an individual must submit an *Application for Temporary Certification* ([PC-724](#)) to DOR. For an application to be approved, the applicant cannot have been previously temporarily certified and must have a job commitment from an elected or appointed assessor from a firm contracting to make the assessment under secs. [70.05\(2\)](#), [70.055](#), or [70.75](#), Wis. Stats.; or from DOR. A person must attain the minimum age of eighteen before a temporary certification can become effective. The application form must be signed by both the applicant and the sponsor, and notarized. Temporary certification does not become effective until DOR sends a letter of approval to the applicant. Once issued, the temporary certification is effective for 100 days.

Examination Guidelines

Certification is achieved by passing an exam. Details on how to register for the exam can be found on the [DOR website](#). Certification is attained by correctly answering 70% or more of the questions on the DOR prescribed exam. Assessor Certification [Study Material](#) is available and can be downloaded from the DOR website.

Exam Content by Level of Certification

The five levels of exams have a potential of testing seven subject areas. These areas are math, statistics, rectangular survey (legal descriptions), construction terminology, Wisconsin property assessment law, basic appraisal, and administration. The areas and to what extent they are tested will depend on the level of exam being taken. Figure 2-1 shows the emphasis placed on a particular subject area for each certification level.

Figure 2-1

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

Recertification

Certifications expire five years after the date of issuance.

To recertify, one must attend four of the five most recent Annual Assessor Meetings (Sec. [73.06\(1\)](#), Wis. Stats.) *and* complete the continuing education requirements (CEUs) as established by DOR for the level of recertification sought. Both the Assessor Annual Meeting requirement and the CEUs must be completed during the current five-year certification period in order to be credited toward future recertification. When all education requirements have been met, the certificate holder may file an application for recertification.

DOR Assessor Annual Meeting

The continuing education alternative requires individuals seeking recertification to complete at least four Annual Assessor Meetings by DOR (sec. [73.06\(1\)](#), Wis. Stats) during each five-year certification period.

Assessors have the option of meeting this recertification requirement by completing the assessor annual meeting on DOR's internet site under assessor training. In order to gain credit for viewing these materials, the assessor must complete the entire program.

Continuing Education Requirements (CEUs)

CEUs were established by DOR for each level of certification. These are in addition to Annual Assessor Meeting requirements. The CEUs for recertification by certification level and

subject area are shown below. Instruction approved as meeting CEU requirements are posted online under Assessor Training.

Continuing Education Requirements by Certification Level

(Minimum classroom hours)

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

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

To receive continuing education hours for non-credit classroom instruction, the program must be approved by DOR prior to attendance. The Committee on Continuing Assessor Education is responsible for reviewing and approving materials submitted by course sponsors for continuing education hours. A course will not be approved unless it includes a minimum of 0.5 hours of instruction. In addition, proposed courses are evaluated to determine whether the subject area of the program is appropriately categorized as appraisal-related, property tax law, or supervisory/management-related instruction. The Committee also reviews the qualifications of the course instructors and establishes the number of continuing education hours that will be granted for each course. For online courses, a quiz or test for completion is recommended.

Submit requests for course approval to OTAS on the *Noncredit Continuing Assessor Education Program Application* ([PM-100](#)) no later than 60 days prior to the beginning of the program. For certified individuals to receive CEU credit for approved courses, certain restrictions apply:

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

Credit programs offered by an accredited institution are automatically approved for assessor continuing education credit if the conditions of sec. Tax [12.065](#), Wis. Adm. Code (October 2019 Register) are met. Sec. Tax [12.065](#), Wis. Adm. Code defines a credit program as a course applicable toward an associate or higher degree at an accredited institution of higher education.

The course content must fall within the guidelines of “Appraisal,” “Property Tax Law” or “Management Instruction” as defined in sec. Tax [12.065](#), Wis. Adm. Code. The rule defines Appraisal instruction as those programs consisting of broad-based appraisal knowledge essential to assessors and assessment personnel in performing the appraisal function. It defines Property Tax Law or Management instruction as those programs which consist of assessment administration knowledge which is broad-based and essential to assessors in performing the assessment function.

Applying for Recertification

The online list of approved [Assessor Continuing Education Courses](#) is updated when courses are approved. To receive CEU credit for credit courses, the individual must provide DOR with evidence of satisfactory completion within 30 days of completion of the course. Satisfactory completion means receiving a passing grade for the program. Auditing a credit program does not satisfy the requirement of satisfactory completion.

For each annual meeting called by DOR and approved non-credit program attended, the participant will receive a certificate of attendance. An individual who takes approved credit courses should keep the grade reports. These certificates and reports should be retained for use in completing the *Application for Re-certification of Assessment Personnel* ([PM-112](#)).

When all education requirements are met, it is the responsibility of the individual to submit an application for renewal along with the recertification fee to DOR, attesting the recertification requirements are met. The educational requirements must be fulfilled and the application submitted to OTAS at least 60 days prior to the certification expiration date.

DOR Oversight of Assessor Practices

Wisconsin assessors are governed by state law and the Wisconsin Property Assessment Manual. State laws related to assessor certification contain provisions intended to ensure the integrity of the certification program by establishing procedures for reviewing assessor practices. The Secretary of Revenue, or any designee, may order corrective action, suspend or revoke the certification of any assessor, assessment personnel, or expert appraiser for the practice of any fraud or deceit in obtaining certification, or any negligence, incompetence, or misconduct, sec. [73.09\(7\)](#), Wis. Stats.

Assessment practices oversight is an administrative process. One aspect of this process begins with a request for review of assessment practices from a property owner. Evidence is gathered from witnesses and records. In any matter that goes forward to a hearing, the evidence is presented, cross-examination is allowed, and the parties make arguments to the hearing examiner, who issues a proposed decision for approval by the Secretary. The burden is on DOR to prove the matter.

Assessor Practice Review Procedure

When a request for review of an assessor's practices is filed with DOR, the issues are analyzed to determine those dealing with state law. Appropriate issues for review include fraud, neglect, and misconduct. Differences in opinions of value are not grounds for assessor review as there is a statutorily mandated valuation appeal process.

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

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

DOR is tasked with ensuring assessment practices are performed using professionalism and care. Specifically, assessment practices must include recognized methods and techniques and not commit substantial errors or omissions that significantly impact assessments. Diligence and due care are required to identify and analyze the factors, conditions, data, and other information that have a significant effect on the credibility of the assessment. Examples of due care and diligence include, but are not limited to, the following: routinely auditing data to ensure accuracy, continually updating property characteristics, and collecting data in a prescribed format designed to facilitate both the collecting of data in the field and the entry of data into the computer system.

Delinquent Tax

Individuals with assessor certification are screened at initial issuance, renewal, and periodically to identify individuals with Wisconsin tax delinquencies. If DOR determines an applicant for certification or recertification is liable for delinquent taxes, the application may be denied or certification revoked. Those with delinquent tax liabilities are notified and allowed at least 10 days to pay the amount due. If the delinquent account is not satisfactorily resolved, DOR notifies the certified assessor of the date his or her certification will be revoked. A minimum of 30 days' notice is provided to the certified individual. The notice includes a statement of the facts that warrant the denial or revocation.

When an individual's initial certification or renewal application has been denied or certification revoked for a delinquent tax liability, the person is entitled to a hearing before DOR. The hearing is limited to the questions of: a) mistaken identity of the credential holder; and b) whether the credential holder has resolved the delinquent tax account for which he or she is liable.

Upon receipt of a Department of Revenue Tax Clearance Certificate, OTAS will reinstate any remaining portion of the person's assessment certification period.

Links and Contacts

The following forms are available on DOR's website:

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

Education and exam information is available on DOR's website under [Assessor Training](#).

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

Telephone: (608) 266-7750;
Email: bapdor@wisconsin.gov

DRAFT