Chapter 2

Assessor Certification

The State of Wisconsin requires all assessors and technical level assessment personnel to be certified. State certification of assessors and assessment personnel ensures that individuals working in the assessment field possess the minimum knowledge necessary to perform the assessment function. Establishing minimum standards is required by statute in order to ensure quality property assessments, and therefore greater equity in property taxation.

History of Certification

Assessor certification is not a new or 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 that provided for mandatory certification of county assessors and their appraisal staff. The Legislature also enacted secs. 70.055 and 70.75, Wis. Stats., that provided 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 the 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 certification in the Wisconsin Assessor Certification program; 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 that 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 established by Administrative Rule Tax 12.06, along with the prescribed duties for each level of certification, are as follows:

Assessment Technician

1. 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:

    a. Measuring and listing of land and improvements;
    b. Calculating building cost data from information contained on property record cards;
    c. Posting maps, plats, and charts for a property appraiser or assessor;
    d. Collecting data pertaining to construction costs, municipal boundaries and other information for an appraiser or assessor.
    e. Accompanying and assisting an appraiser or assessor in making physical inventories of all types of real and personal property;
    f. Verifying property descriptions on real estate transfer returns by checking records of the county
    g. Classifying of real property according to use.

2. Assessment Technician shall not be authorized to serve as a Property Appraiser, or an Assessor 1, Assessor 2, or Assessor 3.

Property Appraiser

1. Property Appraiser shall be authorized to perform, in accordance with WPAM, and under the direct supervision of an assessor, the duties of an Assessment Technician and the following duties:
    a. Inspecting residential, commercial, agricultural, and residual classes of real property for assessment purposes;
    b. Assembling pertinent information relative to tangible personal property subject to taxation;
    c. Appraising real and personal property for assessment purposes;
    d. Supervising subordinate assessment staff;

e. Appearing before municipal Board of Review as a representative of the assessor to give testimony relative to real and personal property assessments.

2. Property Appraiser shall not be authorized to serve as Assessor 1, Assessor 2, or Assessor 3

Assessor 1

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:

   a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of Assessor 1 as determined by the DOR which shall include responsibility for all assessed values of real and personal property in the assessment district for which the individual is a statutory assessor;
   b. Contacting taxpayers of the assessment district to explain the property assessment laws and procedures under which the property assessments are determined;
   c. Supervising subordinate assessment staff.

2. Assessor 1 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of Assessor 2 or Assessor 3 as determined by the DOR.

Assessor 2

1. 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:

   a. Serving as statutory assessor in an assessment district with a degree of complexity requiring level of Assessor 2 as determined by the DOR which shall include responsibilities for all assessed values of real and personal property in the assessment district for which the individual is statutory assessor;
   b. Supervising subordinate assessment staff.

2. Assessor 2 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of Assessor 3 as determined by the DOR.

Assessor 3

1. Assessor 3 shall be authorized, in accordance with the WPAM to perform the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity as determined by the DOR at the level of Assessor 3 which shall include responsibility for all assessed values of real and personal property in the assessment district for which the individual is statutory assessor;
b. Policy determination, budgetary formulation, and responding to appropriate levels of government involved in the property assessment process;
c. Supervising subordinate assessment staff.

2. Assessor 3 shall not be authorized to sign the assessment roll as statutory assessor in any assessment district with a degree of complexity requiring the level of Assessor 1 or Assessor 2 as determined by the DOR, nor serve on the staff of any assessment district as Assessment Technician, Property Appraiser, Assessor 1, or Assessor 2.

Levels of Certification by Assessment District

The 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 and Washington Counties

Assessor 2

Municipalities requiring an Assessor 2 level of certification are the following:

Town of Grand Chute - Outagamie County
Town of Menasha - Winnebago 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 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.

Temporary Assessor Certification

Section 73.09, Wis. Stats., provides that the 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 that the Department 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 the Wisconsin DOR, under the supervision of the individual's immediate supervisor. Direct supervision under Administrative Tax Rule 12.05 means that the statutory assessor is personally responsible for all work performed by temporarily certified individual(s). All work of those with temporary certification must be monitored by the certified individual.

The individual supervising a person with temporary certification is responsible for ensuring that the start and end dates of the temporary certification are strictly adhered to. No more than two persons employed by private firms in the same municipality may hold temporary certification at the same time.

For temporary certification under Tax Rule 12.05 direct supervision means that the statutory assessor is personally responsible for all the work performed by the temporarily certified individual(s) that he or she has sponsored. The sponsor must monitor the activities of the temporarily certified individuals to ensure full compliance with the requirements of the tax rule.

To become temporarily certified an individual must submit a written application on the prescribed form to the Office of Technical and Assessment Services (OTAS), Education and Certification Unit, along with a $20 examination fee. A copy of this two-sided form can be found in the forms chapter. 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 sec. 70.05(2), 70.055, or 70.75, Wis. Stats.; or from the Wisconsin DOR. The application form must be signed by both the applicant and the sponsor, and notarized.

Temporary certification does not become effective until the DOR sends a letter of approval to the applicant. The Application for Temporary Certification form PC-724 also serves as the individual's application to attempt the next certification exam.

Once issued, the temporary certification is effective until whichever of the following events occurs first:

- 100 days have expired since the certification became effective
- Upon issuance of the results of the first certification exam following the effective date of the temporary certification.

Examination Guidelines

Certification is achieved by passing a written exam. Examinations for all levels of certification are offered quarterly. The exam schedule showing locations and dates, as well as the exam application form PR-722, can be found under the Training option on the DOR website.

The completed exam application, along with the $20 exam fee, must be mailed to Wisconsin Certification Examination Services and received by the application deadline. Applications received after the deadline are scheduled for the following quarter. Prior to the exam, applicants will receive a letter confirming the date, time, and location of the exam.

Certification is attained by correctly answering 70% or more of the questions on the DOR prescribed exam. The use of hand-held, solar-powered or battery-powered, silent calculators that perform simple mathematical functions are permitted; however, calculators or devices that contain programmable data and use alpha-key pads to store text information are not permitted. In addition, any device that allows external programming through the use of separate disks or cards is not permitted. Exam proctors will not provide calculators. The examinations for each of the five levels are independent of each other. That is, an individual need not successfully complete a certification exam at one level before attempting the exam for a different level. Those individuals who are unsuccessful at passing a certification exam are provided with a written evaluation containing an itemized breakdown of questions answered correctly by subject area.

Exam Content by Level of Certification

The five levels of exams have a potential of testing six subject areas. These areas are math, 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	42	10	4		
Legal Descriptions	28	20	30	16	
Construction Terms	15	25	22	22	
WI Assessment Law	15	20	100	74	50
Appraisal		25	44	88	25
Administration					125
Total # Exam Questions	100	100	200	200	200
Max Time Allotted for Exam	2 Hours	2 Hours	4 Hours	4 Hours	4 Hours

Study Resources for Exams

Assessor Certification Study Material is available on and can be downloaded from the DOR Internet.

The study materials consist of chapter reprints from Volume I of the WPAM and covers: legal descriptions, construction terminology, basic appraisal concepts, and valuation of fixed assets. The site also contains a link to Chapter 70, Wis. Stats., which provides the information required to answer the examination questions related to property tax law.

Candidates may also find a general mathematics book useful in reviewing basics such as addition, subtraction, multiplication, division, ratios, fractions, percentages, area calculations, and basic algebraic formulas. Candidates seeking Assessor 3 certification would benefit from management texts and courses covering human resource development, administration, supervision, and budget policies.

Delinquent Tax

1997 Wisconsin Act 237 expanded, effective January 1, 1999, the withholding of occupational licenses and credentials of taxpayers that owe delinquent Wisconsin taxes. The act created section 73.09(7m), Wis. Stats, which specifically applies to assessor certifications.

Certificate holders are screened at initial issuance, renewal, and periodically to identify individuals with Wisconsin tax delinquencies. Those with delinquent tax liabilities are notified and allowed at least 10 days to pay the amounts due. If the delinquent account is not satisfactorily resolved, a Certificate of Delinquent Taxes in that person's name is sent to OTAS. At that point OTAS notifies the certified assessor of the date that his or her certification will be revoked. A minimum of 30 days notice is provided to the certified individual.

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 that person's assessment certification period.

Revocation of Certification

Wisconsin Statutes related to assessor certification contain provisions intended to ensure the integrity of the certification program by establishing procedures for revoking certification under certain circumstances. The Secretary of Revenue or any designee may 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, including making a fraudulent change in the assessment roll after it is opened for

examination under sec. 70.47(3), Wis. Stats.

Revocation of certification is an administrative process. It proceeds in the same manner as a trial to the court or a contested hearing before an administrative hearing officer. A complaint is filed to the start the process. Evidence is gathered in the form of testimony of witnesses and documents. 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. Briefs may be filed. The burden is on the Department to prove the matter by a preponderance of the evidence. This is the standard of proof used generally in all civil actions.

Assessor Complaint Procedure

When a complaint against an assessor is filed with the Office of Technical and Assessment Services (OTAS), Education and Certification Unit, the issues are analyzed to determine those that deal with the statutorily-defined offenses and those that are not. The statutorily offensive include such violations as fraud, neglect, and misconduct. Complaints usually include valuation issues. It is not unusually for property owners to argue that an assessor is incompetent because of his or her opinion of value. Differences in opinions of value are not grounds for an assessor complaint as there is a well-established valuation appeal process.

After review of the initial complaint, the OTAS sends a letter to the complainer asking if they wish to file a formal complaint and if so, to provide specific information about the complaint in a chronological order. The letter also explains that differences of opinion in value are not grounds for revocation and should be handled by the appeal process.

If the property owner files a formal complaint, the OTAS will evaluate the allegations and may send a letter of inquiry to the assessor (and other parties if necessary) with a specific time period for response.

The OTAS analyzes all of the information received and makes a determination to (a) file a request for revocation with the Secretary of Revenue, (b) issue a warning, or (c) dismiss the complaint.

If a complaint is forwarded to the Secretary of Revenue, a hearing is scheduled at which time an examiner hears sworn testimony and receives the record. The examiner then recommends a proposed decision to the Secretary of Revenue.

Statutory Language Regarding Removal or Revocation of Certification of Wisconsin Municipal Assessors

17.14 Removal; assessors; Boards of Review; county boards; procedure. Any assessor and any member of a board of review or of a county board of supervisors, in addition to being removable as otherwise provided, may be removed by the circuit court for the county of the assessor or member, as follows:

17.14(1) Assessors. Any assessor for one or more of the following causes:

17.14(1)(a) Willful or intentional assessment of property at other than its true cash value with the intent to subject such property to more or less than its lawful share of taxes.

17.14(1)(b) Willful or intentional omission of taxable property from the assessment roll with intent to permit the same to escape taxation.

17.14(1)(c) Willful or intentional assessment of the property of one person at a lower value than the property of another or others whereby favoritism or discrimination between taxpayers in the district is shown.

17.14(1)(d) Solicitation or receipt of any favor, reward, money or other thing of value of or from the owner of any taxable property in the assessor's assessment district for the assessment or valuation of property at other than its true cash value.

17.14(1)(e) Solicitation or demand by any assessor of any owner of property liable to assessment in the assessor's assessment district to aid, assist or promote the business or interests of such assessor by means of which and by virtue of the office of assessor the assessor shall gain or receive pecuniary profit or advantage that the assessor could not otherwise have gained or received.

17.14(1)(f) Any violation of law in the valuation or assessment of property in the assessor's assessment district.

17.14(1)(g) Failure to use the "Wisconsin Property Assessment Manual" provided under s. 73.03 (2a) and as required by s. 70.32 (1) and 70.34. The certification of any assessor removed under this paragraph may for sufficient reason be reinstated by the secretary of revenue after one year upon formal application for reinstatement.

17.14(1)(h) Failure or refusal to deny claims for exemption or to terminate exemptions pursuant to direction of the secretary of revenue under s. 73.03 (45).

73.09(7) Revocation of certification.

73.09(7)(a) The secretary of revenue or a designee may 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, including making a fraudulent change in the assessment roll after it is opened for examination under s. 70.47 (3).

73.09(7)(b) Charges of fraud, deceit, negligence, incompetence or misconduct may be made against any assessor, assessment personnel or expert appraiser by the department of revenue. Such charges shall be in writing, stating the specific acts, and submitted to the secretary of revenue. All charges shall be heard by the secretary within 3 months after their filing.

73.09(7)(c) The time and place for such hearing shall be fixed by the secretary of revenue and a copy of the charges, together with a notice of the time and place of hearing, shall be given by personal service or by registered letter with return receipt requested, mailed to the last-

known address of such expert appraiser, at least 30 days before the hearing. The expert appraiser so charged shall have the right to appear personally and by counsel, to cross-examine witnesses appearing against him or her, and to produce evidence and witnesses in his or her own defense.

73.09(7)(d) If, after such hearing, the secretary of revenue determines that there is just cause for revocation, the secretary shall revoke the certificate of registration of the expert appraiser and notify the expert appraiser to that effect. The expert appraiser shall return his or her certificate to the secretary of revenue immediately on receipt of the notice. The action of the secretary of revenue may be reviewed under Ch. 227.

73.09(7)(e) The secretary of revenue, for reasons sufficient, may reinstate a certificate of registration that has been revoked under this subsection, after one year upon formal application for reinstatement.

73.09(7m) Liability for delinquent taxes.

73.09(7m)(a) If the department of revenue determines that an applicant for certification or recertification under this section or a person who holds a certificate issued under this section is liable for delinquent taxes, as defined in s. 73.0301 (1) (c), the department of revenue may deny the application or revoke the certificate. Except as provided in par. (c), a denial or revocation under this paragraph is not subject to judicial review.

73.09(7m)(b) If the department of revenue denies an application or revokes a certificate under par. (a), the department shall mail a notice of denial or revocation to the applicant or certificate holder. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or certificate holder may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that he or she is liable for delinquent taxes reviewed at a hearing under s. 73.0301 (5) (a).

73.09(7m)(c) If, after a hearing under s. 73.0301 (5) (a), the department of revenue affirms a determination under par. (a) that an applicant or certificate holder is liable for delinquent taxes, the department shall affirm its denial or revocation. An applicant or certificate holder may seek judicial review under Ch. 227 in the circuit court for Dane County of an affirmation by the department of a denial or revocation under this paragraph.

73.09(7m)(d) If, after a hearing under s. 73.0301 (5) (a), the department of revenue determines that a person whose certificate is revoked under par. (a) is not liable for delinquent taxes, as defined in s. 73.0301 (1) (c), the department shall reinstate the certificate. The department may not charge a fee for reinstatement of a certificate under this paragraph.

Recertification

Chapter 221, Laws of 1979 directed the DOR to establish by administrative rule, policies and procedures for recertification. Since that time, the law governing the length of certification has been modified several times. Since August 15, 1991, certifications expire

five years after the date of issuance.

There are two ways for an individual to become recertified.

Alternative 1: Passing the current certification examination. A $20 examination fee is required.

Alternative 2: Completing four of the five most recent annual Assessor Schools sponsored by the DOR (Sec. 73.06(1), Wis. Stats.) *and* completing the continuing education requirements as established by the DOR for the level of certification being sought. Both the Assessor School requirement and the continuing education requirements 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.

Department of Revenue Assessor School

The continuing education alternative requires individuals seeking recertification to complete at least four annual assessor schools developed by the DOR (sec. 73.06(1), Wis. Stats) during each five year certification period.

Beginning in 2009, assessors have the option of meeting this recertification requirement by viewing **assessor school materials** on DOR's internet site under assessor training. In order to get credit for viewing these materials, the assessor must submit an online affidavit certifying that assessor school materials have been completed.

Continuing Education Requirements

Continuing education requirements (CEUs) have been established by the DOR for each level of certification. These requirements are in addition to assessor school education. The continuing education requirements for recertification by certification level and subject area are shown below. Instruction approved as meeting CEU requirements are posted online each month 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 the 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 2.5 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.

Requests for course approval must be submitted to the OTAS on the appropriate state-prescribed form no later than 60 days prior to the beginning of the program.

In order for certified individuals to receive CEU credit for approved courses, certain constraints apply:

1. 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.
2. Coursework that begins before an individual is certified cannot be used to meet recertification requirements.
3. An individual can receive CEU credit for a given course only once during any one certification period.
4. 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 Administrative Tax Rule 12.065 are met. Tax Rule 12.065 defines a credit program as a course that can be applied 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 Administrative Tax Rule 12.065. 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 list of approved Assessor Continuing Education Courses is updated monthly and posted on DOR's internet site under Training. To receive CEU credit for credit courses, the individual must provide the Department 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 the Department 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 form PM-112.

When all education requirements have been met, it is the responsibility of the individual to submit a notarized application for renewal along with a $20 recertification fee to the DOR, attesting that the recertification requirements have been met. The applicant must list on the application form, the continuing education programs and the assessor schools completed in fulfillment of the recertification requirements. The educational requirements must be fulfilled and the application submitted to the OTAS at least 60 days prior to the certification expiration date.

Chapter Links and Contacts

Links

The following forms are available on DOR's website under forms

- PC-722 Application for Assessor Certification Examination
- PC-724 Application for Temporary Certification
- PM-112 Application for Recertification of Assessment Personnel
- Continuing Education Alternative

The following are available on DOR's website under 'Training, Assessor Education'

- Approved Continuing Education Courses
- Exam schedule & locations
- Study materials related to examination content

Contact Information

Correspondence related to assessor certification issues should be addressed to the following agency:

Wisconsin Department of Revenue
Office of Technical and Assessment Services
M/S 6-97
Assessor Certification
P.O. Box 8971
Madison, WI 53708-8971

Telephone #: (608) 266-7750

E-mail: bapdor@revenue.wi.gov

Fax #: (608) 264-6897