Chapter 3

Staffing Recommendations

To help ensure equitable assessments, each municipality should provide the necessary funds to allow for the hiring a sufficient number of competent staff to perform the assessments in accordance with the law and accepted appraisal practices. The municipality should allocate funds for the purchase of office supplies and assessment aids.

Budget

In the budget of any unit of government, salaries and benefits are the biggest single outlay of funds in relation to other expenses. This amount will vary depending on the size of the staff and the number of professional, technical, and clerical positions.

There is a correlation between compensation received and the quality of work performed. To attract and keep competent staff, competitive salaries are necessary. Salary levels for the part-time assessor, full-time assessor, or the assessor's staff should not be arbitrarily placed in line with salaries of other local officials. The assessment salaries should reflect the responsibilities, education, certification, and experience requirements of the position, and should be in line with similar positions in private and other governmental agencies.

Large municipalities with full-time staff members generally accept this premise; however, this is not always the case in small municipalities. Smaller taxation districts usually require part-time personnel who maintain other means of support and perform the assessment function for only a few months a year. Even so, these individuals are still required to be certified and have knowledge of appraisal theories and techniques. In such municipalities, the part-time assessor is often responsible for all assessment duties in the district (See Figure 3-1 for a comparison). While there are fewer properties to assess, their assessment may be just as difficult as properties in large metropolitan areas, but the salaries paid in relation to the responsibilities are not always in direct proportion. Whether serving a large or small district the assessor is expected to accomplish and maintain certain activities and standards. Some of these activities and standards are:

1. An overall assessment level between 90%-110%. There is a relationship between the level of assessment and the quality of assessment. It has been determined that the higher the assessment level the better the uniformity of assessment.

2. Uniformity between classes of property. The spread of assessment ratios between property classes should not be greater than 10%.

3. Uniformity within classes of property. The coefficient of dispersion for the municipality should be low. A coefficient of 15 or less is good, 15 to 20 is average, and over 20 is poor.

4. A complete set of up-to-date property record cards that are completed in accordance with the *Wisconsin Property Assessment Manual* (WPAM).

5. Equity between the assessments of land and improvements. The variance between the aggregate ratio of all land classes versus the aggregate ratio for all classes of improvements should not be greater than 10%.

6. A complete set of maps, aerial photos, and soil surveys that are current and appropriate for the municipality.

7. Improvement in the overall quality of the assessments. The assessor can achieve this by: acquiring continuing education and appraisal or assessment designations, conducting annual market analyses, properly maintaining the assessments, applying effective techniques of the cost, market, and income approaches to value, and complying with reporting systems to state agencies.

The municipality can contribute to the improvement of the overall quality of assessments by allowing assessor input in the budgeting process and by providing for a budget that includes adequate funding for the assessor's salary, assessor training, modern office equipment and supplies, support staff as necessary, periodic revaluations, modernization of appraisal systems, and public relations relative to the assessment function.

The statutory assessor is responsible for completing all assessment activities when operating a single person office. Figure 3-1 provides a table of job activities and identifies the staff member responsible for performing the duties.

Figure 3-1

Assessment Personnel

Job Activities	Position Classification
Typing letters and reports Filing appraisal cards and personal property returns Prepare notices of increased assessment Adding and balancing assessment roll	Clerk Typist
Perform general correspondence for assessor's office Maintain office records on personal and fiscal matters Schedule meetings with taxpayer groups & other governmental agencies	General Secretary
Process all personal property forms and data Check self-reporting forms for accuracy Assist appraiser in valuation duties Assist in making drawings of buildings Measure and list land and improvements Post maps, plats, and charts Calculate building cost data Collect data on construction costs Verify property descriptions	Assessment Technician
Viewing of all classes of real property for assessment purposes Appraise real property Testify before Board of Review on data relative to real property assessments	Real Property Appraiser
Viewing of personal property for assessment purposes Assemble pertinent information on tangible personal property subject to taxation Appraise personal property Testify before Board of Review on data relative to personal property assessments	Personal Property Appraiser
Serve as statutory assessor for assessment district Sign the assessment roll Determine policy and develop budget figures for the assessment office Respond to appropriate levels of government involved in the property assessment process	Statutory Assessor

Assessor Training

With continuing education requirements in effect as one means of attaining recertification, there is added emphasis on assessor training (refer to Chapter 2 for continuing education requirements). The assessment budget should include funding for periodic training of the assessor and assessment personnel. Training needs may vary depending on the size of the assessment jurisdiction and the job responsibilities; however, as a minimum, the assessor should receive training in assessment law and administration, basic appraisal theory, and applications of appraisal theory. Courses and assessment related conferences are offered throughout the year by the various vocational schools in the state, the UW-Extension, the

Wisconsin Association of Assessing Officers (WAAO), the Wisconsin League of Municipalities, the International Association of Assessing Officers (IAAO), the Appraisal Institute, and various private organizations and individuals. (Refer to the Appendix for addresses of the vocational schools, IAAO, and Appraisal Institute.)

Public Relations

It is important that adequate funding be provided to promote public information regarding the assessment process. In addition to providing funding for the statutorily required assessment notices and Board of Review (BOR) determinations, the budget should provide for annual tax bills and informational booklets such as *Guide for Property Owners, Property Assessment Appeal Guide, Property Tax Guide for Wisconsin Mobile Home Owners* and the *Agricultural Assessment Guide*.

Office Space and Office Supplies

To effectively perform the assessments, it is imperative that the assessor be provided with the necessary records, forms, equipment, supplies, and office space to do the job. While assessors in some smaller municipalities may work from their homes, this may not always be desirable and in many cases is not practical. All of the various assessment records, maps and other supplies require considerable space, which should be provided, or at least made available to the assessor upon request. As a minimum, the assessor should also be provided with modern office equipment, including a telephone and fax machine, computer, typewriter, calculator, access to a photocopy machine, fireproof filing cabinets, and office furniture. (The supplies and equipment needed will vary depending on the number of assessment personnel and the sophistication of the assessment system.)

This presents another element that must be considered by smaller districts: is it essential for each municipality to have its own assessor? In some cases, it may be more practical for several districts to pool their resources to hire a full-time, experienced assessor.

Each municipality must analyze its assessment needs and evaluate the alternatives available. The number one priority of every municipality must be equitable assessments. The means to achieve equitable assessments will be the result of efficient use of labor, supplies, and cost effective assessment procedures. The governing body that understands the assessment needs of its municipality and meets those needs through effective planning will achieve accurate and equitable assessments for many years to come.

Once staffing needs have been determined, an analysis must be made of other resources necessary to perform the assessments in the most efficient and equitable manner possible. Based on prior experience, assessment administration texts, and this section, the assessor would determine mapping, data processing, and capital outlay needs (such as furniture and supplies), and office rents, if applicable, in order to prepare and justify the annual budget request to the governing body.

Staffing Requirements

The number of assessment personnel required will vary from one district to the next. Staffing needs will range from a single part-time assessor in small municipalities to an assessment office consisting of supervisors, appraisers, technical, clerical, and other staff in large municipalities. The number of staff required will also vary depending on whether a manual or automated assessment system is used, since this will affect staff efficiency. Efficiency is dependent on the availability of adequate equipment such as tape measures, maps, soil surveys, historical records, current assessment manuals, calculators and computers.

In determining the number of positions required to staff an assessment office, the Wisconsin Department of Revenue (DOR) has drawn on the experience of its own staff, the records of performance by professional appraisal firms, and the experience of city assessment offices and county assessor systems both in and out of state. To arrive at minimum staffing requirements, the individual characteristics of the property to be assessed (full value and number of properties) and the different steps that make up the total assessment process were considered.

Manual Assessment Systems

The estimates shown in Figure 3-2, lines 1 and 2, are based upon the use of a manual assessment system with one assessor (who has prior appraisal/assessment experience) handling the assessment process including: listing, pricing, applying appropriate depreciations, valuing improvements by the market, cost, and income methods (where appropriate), valuing vacant and improved land parcels by the market approach, and verification of final assessed values. This would be comparable to a revaluation and would assume the gathering of all new data on property record cards.

For example, assume the following number of improved parcels in a township with a part-time assessor:

Residential	=	91 improved parcels
Commercial	=	6 improved parcels
Agriculture	=	141 improved parcels

The following calculations produce the average "person days" required to complete the project:

91 improved residential parcels/5 appraisals per day (ave.)	=	18.2 person days
6 improved commercial parcels/2 appraisals per day (ave.)	=	3.0 person days
141 improved ag parcels/2 appraisals per day (ave.)	=	70.5 person days
Total	=	91.7 person days

The total of 91.7 or 92 person days indicates that it would take an assessor 92 working days to completely reassess the township. Based on this information, an appropriate work schedule could be developed. Built into these figures is time for other routine duties such as taxpayer contact and Open Book and BOR appearances.

After an adequate set of property record cards have been created, the assessor on a year-to-year basis, should be able to field verify the land and improvement information on the record cards, cost out the improvements, estimate depreciation, make any necessary adjustments, and arrive at a final dollar value at a faster pace (See Figure 3-2, line 2).

Another area to be considered is the assessment of personal property. The assessment of personal property would include discovery, viewing, assembling pertinent valuation information, listing, and valuation. Figure 3-2, line 3 lists the average number of personal property parcels that can be completed in one day.

Figure 3-2

Improved Parcels Per Day, Manual System				
Position	Activity	Residential	Commercial	Agricultural
Assessor	Measure, list, and value	5	2	2
Assessor	Field verification of land and improvement information on Property record cards (after adequate set of record cards have been created)	10	5	5
Appraiser	Assessment of personal property	-	10	10
Data Collector	List and Measure	15	8	7

To reduce the cost of the assessment process, many larger districts employ data collectors. These individuals measure and list properties and cost them out to the point of developing replacement costs new. Depreciation, market adjustments, and other valuation data are determined by the assessor who is responsible for the final assessment of each property. The use of data collectors allows the appraisal staff to devote more time to performing field studies, market analyses, assessment/sales ratio studies, and also reduces the number of staff appraisers needed. Figure 3-2, line 4 shows the number of parcels that data collectors can daily list and measure.

The number of support staff (in the form of clerk-typists or receptionists) required in an assessment office will vary with the duties assigned. In general, however, one support position is required for every five full-time professional positions.

Automated Assessment Systems

Private enterprise has been employing computer-assisted systems and based on that experience, coupled with the experience of various governmental agencies, the following staffing guidelines, and job descriptions are suggested.

Even with an automated assessment system, certain routine management duties remain; therefore, a chief assessor, deputy assessor, and supervising appraisers may be needed, depending upon the size of the municipality. The bulk of the workload will be completed by field data collectors. They will be able to list and measure the number of improved parcels listed in Figure 3-3, line 1.

Figure 3-3

Improved Parcels Per Day, Automated System				
Position	Activity	Town	Village	City
Data Collectors	List and Measure	8	15	15
Appraiser	Field verification of computer generated value estimates	85 to 100 properties per day		

For example, assume a city has 48,000 parcels. The following calculations are required to determine the number of data collectors needed on a full-time (but temporary) basis.

48,000 parcels/15 listings per day = 3,200 person days

3,200 person days/234 average # of working days per year per employee = 13.68 or 14 data collectors

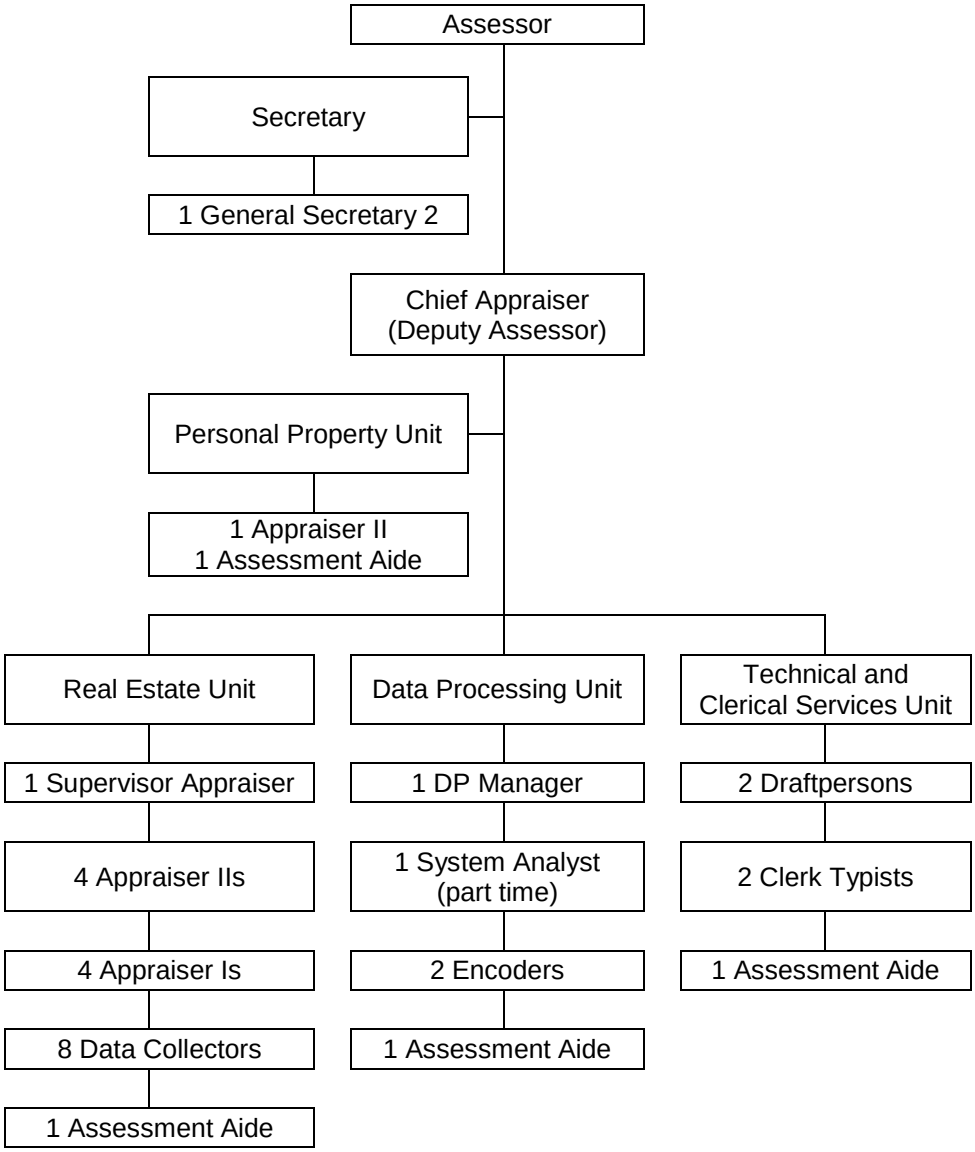
To accomplish this workload, the data collectors may be a mixture of permanent and temporary help, and must be certified at the Assessment Technician level by the Wisconsin DOR.

Once the data is listed, it is processed, and value estimates are produced. Once these estimates are received by the appraisal staff, they must be field verified. During this review, market adjustments, cost and design factors, and depreciation estimates may be changed if the values produced do not seem appropriate. (See Figure 3-3, line 2 for the number of properties that an appraiser can review per day.) The appraiser would assume other duties such as market analysis, ratio studies, taxpayer contact, and Open Book and BOR appearances when not reviewing values.

After the property record card has been completed, it will be handled in one of two ways, either by in-house computer facilities or by a private service contractor. Large municipalities will generally have data processing facilities in-house and will maintain their own data entry operators, systems analyst, and data processing manager. If a municipality does not have its own computer or finds it impractical to acquire one, it may contract with an outside service bureau or combine with other municipalities to establish a regional facility. By using a service bureau, a municipality is basically renting time and space on the computer and pays only for time used. If problems arise that require a systems analyst, additional charges may result. Staff size will vary depending on whether the municipality has its own computer or purchases computer time from another agency.

As previously discussed, the size and organization of an assessment office will vary among municipalities, based on the size of the municipality, type of parcels to be appraised, and whether or not data processing is used. Figure 3-4 is a typical organizational chart for a large municipality employing automation in the appraisal process. The numbers of assessment positions shown on the chart are based on a city with approximately 105,000 parcels. While the number of positions required would vary from municipality to municipality, the basic organization would remain the same, and can therefore, be used as a guide.

Figure 3-4


Assessor
Secretary
1 General Secretary 2
Chief Appraiser
(Deputy Assessor)
Personal Property Unit
1 Appraiser II
1 Assessment Aide
Real Estate Unit
1 Supervisor Appraiser
4 Appraiser IIs
4 Appraiser Is
8 Data Collectors
1 Assessment Aide
Data Processing Unit
1 DP Manager
1 System Analyst
(part time)
2 Encoders
1 Assessment Aide
Technical and
Clerical Services Unit
2 Draftpersons
2 Clerk Typists
1 Assessment Aide

Position Descriptions

The following example position descriptions are meant to help define different types of work performed, knowledge, experience, and level of certification for various activities in one person or multi-staff offices. Since each municipality's property makeup, resources, and needs differ, the actual job description should be tailored to those specific needs.

Position: Statutory Assessor (One Person Office)

Nature of Work

This is technical and professional work in the appraisal of real and personal property for taxation purposes. The work involves complete responsibility for the discovery, listing, and valuation of all real and personal property.

Statutory assessor's duties include, but are not limited to, the following:

1. perform all field activities;
2. plan all work programs;
3. make all cost studies of current construction costs as evidenced by new construction;
4. interview appropriate individuals to discover the current value of taxable personal property;
5. determine the tax exempt status of property;
6. conduct sales analyses and dispersion studies;
7. view properties and analyze structural and locational value-determining factors;
8. make adjustments on assessments as indicated by market factors;
9. value all taxable residential, commercial properties;
10. prepare and deliver the forms required by the DOR;
11. sign the assessment roll;
12. send Notices of Changed Assessment;
13. provide instructional materials;
14. attend the Open Book;
15. attend the BOR;
    a. present evidence to support value estimates;
16. take corrective action when necessary.

Desirable Knowledge, Abilities, and Skills

This position requires knowledge of the principles, methods, and techniques of real and personal property valuation; thorough knowledge of laws, court decisions, rules and regulations governing personal and real property assessments for taxation purposes; working knowledge of construction costs, index numbers, and conversion factors applicable to both real and personal property; ability to deal courteously and tactfully with the property owners and to enforce tax laws with firmness; ability to analyze data, maintain permanent records, prepare comprehensive reports and to testify and support assessments before the BOR; and ability to communicate clearly and concisely, orally and in writing. Experience in or general knowledge of computer science and statistics is desirable.

Desirable Experience and Training

This position requires extensive experience in the appraisal of personal and real property, including residential, and commercial property for taxation purposes, and the ability to analyze sales data and establish unit values. Successful completion of courses in real estate, property appraisal or other related fields offered by technical schools or organizations, such as the Wisconsin Association of Assessing Officers, International Association of Assessing Officers, the Appraisal Institute, American Society of Farm Managers and Rural Appraisers, are examples of desirable training. Graduation from college or technical school with a degree in real estate, economics, public administration or a related field is desired but not required.

DOR Required Certification

Assessor 1 or Assessor 2 level of certification is required, depending on the complexity of the assessment work.

Position: Statutory Assessor (Multi-Staff Office)

Nature of Work

This is administrative and professional work in supervising the appraisal of real and personal property for tax purposes and in the direction of related activities of the Assessor's Office. The work involves complete responsibility for assessing all real and personal property and the preparation of the assessment roll. Much of the detailed responsibility of this work is delegated to assistants and the Assessor is primarily concerned with the establishment and review of techniques used in performing the assessments and the review and analysis of taxpayer complaints of inequities.

The statutory assessor's duties in a multi-staff office also includes, but are not limited to the following:

1. plans, organizes, directs, and reviews the work of real and personal property appraisers and other employees engaged in making and recording assessments, and preparing assessment rolls;
2. views property and analyzes structural and locational value-determining factors and establishes property values for assessing purposes;
3. confers with and advises employees regarding work methods and procedures and personally handles unusual and complex cases;
4. signs the assessment roll;
5. interviews the public, receives and adjusts complaints involving assessments and other matters arising in the work;
6. makes recommendations regarding adjustments to the assessments in all tax cases that result in litigation;
7. perform other duties as required.

Desirable Knowledge, Abilities, and Skills

This position requires knowledge of the principles, methods, and techniques of real and personal property valuation; thorough knowledge of laws, court decisions, rules and regulations governing personal and real property assessments for taxation purposes; knowledge of office methods, procedures and equipment; ability to analyze factors which tend to influence the value of property and to exercise sound and objective judgment in the determination of equitable property values; and ability to establish and maintain effective public relationships.

Desirable Experience and Training

This position requires extensive experience in the appraisal of personal and real property, including residential, agricultural, and commercial property for taxation purposes, including experience in an administrative capacity. Successful completion of courses in real estate, property appraisal or other related fields offered by technical schools or organizations such as the Wisconsin Association of Assessing Officers, International Association of Assessing Officers or the Appraisal Institute are examples of desirable training. Graduation from an accredited college or university with completion of courses in real estate, public finance, economics, property assessing or public administration is desirable but is not required.

DOR Required Certification

Assessor 2 level of certification is required. Assessor 3 level of certification is recommended.

Position: Chief Appraiser

(Deputy Assessor, Supervising Assessor, Assistant Assessor)

Nature of Work

This is technical and supervisory work, performed primarily in the office, in regard to the appraisal of real estate and tangible personal property. The duties of the Chief Appraiser include, but are not limited to, the following:

1. plans and directs work of the valuation staff and evaluates performance; recommends the hiring of new valuation personnel;
2. is responsible for assigning, orienting, training, and supervising such personnel;
3. evaluates individual performance;
4. directs the staff in making cost studies of current construction costs;
5. supervises the preparation of sales analyses and dispersion studies;
6. recommends, develops, interprets, and implements the assessor's policies, operating practices, standards and procedures, and evaluates results;
7. provides technical assistance and advice on complex or unusual property valuation problems;
8. represents the assessor at meetings, speaking engagements, and in contacts with the public, taxpayer associations and real estate or business groups;
9. directs preparation of assessment appeal cases and production statistics.

Areas of Responsibility

This position would have broad supervisory responsibilities over the technical, clerical, and data processing service units while maintaining direct supervision over the real estate and personal property units. This person would assist in developing policies, planning long term programs, making difficult administrative decisions, perform related work as required, and would assume the duties of the assessor in the event of the assessor's inability to act through absence, incapacity, resignation, or otherwise.

Desirable Knowledge, Abilities, and Skills

This position requires knowledge of the principles and practices pertaining to the valuation of property, Wisconsin property tax laws, court decisions, rules and regulations; working knowledge of construction costs, index numbers, and conversion factors applicable to both real and personal property; ability to plan, assign, and direct the activities of a professional staff engaged in assessment activities; ability to communicate verbal and written ideas clearly and logically and to speak effectively before groups; ability to meet and deal tactfully with property owners, the public, and public officials; thorough knowledge of principles and techniques in training and supervising personnel.

Desirable Experience and Training

The individual should have experience in estimating building and construction costs, the physical characteristics of improvements, and the methods and techniques used in valuing real and personal property. The individual should also have the ability to analyze sales data and establish unit values for the assessment of residential and commercial land. Successful completion of courses in real estate, property appraisal or other related fields offered by technical schools or organizations, such as the Wisconsin Association of Assessing Officers, International Association of Assessing Officers or the Appraisal Institute, are examples of desirable training. Graduation from college with a degree in real estate, economics, public administration, or a related field is desired but not required.

DOR Required Certification

Assessor 2 level of certification is required. Assessor 3 is recommended.

Position: Appraiser II

Nature of Work

This would be the highest professional level in the appraisal series. Under general direction, this individual makes market value appraisals of difficult and complex multi-residential, commercial, recreational, and institutional real property, utilizing the market, cost, and income approaches to arrive at a total value including land, improvements, and personal property. This position also performs statistical and special studies and prepares written reports on appraisal problems; collects and analyzes data on building costs, interest, capitalization, rental rates, and operating costs. The Appraiser II may perform all the duties

of an Appraiser I or assist in the performance of the duties of the Statutory Assessor or Chief Appraiser.

Areas of Responsibility

This position would be responsible for appraisal of complex properties such as major hotels and office buildings, department stores, shopping centers, banks, and insurance companies; assisting in training and supervising Appraiser I and Assessment Aides; preparing assessment appeals cases and testifying as to market value before the BOR or Circuit Court; meeting with representatives of governmental agencies on matters of zoning, building ordinances, sanitation, easements, engineering requirements, geological conditions, and other conditions which affect the market value of property; providing technical advice to an appraisal crew in analyzing interest rates, incomes, and operating expenses; determining rates and allowances for economic and functional depreciation of property, considering age, type, conditions, and trends within the city; assembling, correlating, and analyzing data on cost, income, and sales; representing the assessor at meetings, speaking engagements and in contacts with the public, taxpayer associations, and investment groups.

Essential Knowledge and Abilities

This position requires the ability to make market value appraisals that meet acceptable standards, including land, improvements, and personal property, of complex residential income producing properties, and less complex stores and office buildings; ability to effectively supervise and train Assessment Aides and Appraiser I's; considerable knowledge of property appraisal and assessment principles, practices, and techniques, and Wisconsin property tax laws and rules; knowledge of statistical principles and techniques and ability to analyze statistical data; thorough knowledge of types, methods, and materials used in all types of building construction; knowledge of principles of supervision and training; ability to maintain effective public relations; and the ability to keep accurate records and make reports.

Desirable Experience and Training

This position requires experience in estimating building and construction costs, the methods and techniques used in valuing real property, and the ability to analyze sales data and establish unit values for the assessment of residential and commercial land. Successful completion of courses in real estate, property appraisal, or other related fields offered by technical schools or organizations, such as the Wisconsin Association of Assessing Officers, International Association of Assessing Officers or the Appraisal Institute, are examples of desirable training.

DOR Certification

Assessor 1 level of certification is required. Assessor 2 is recommended.

Position: Appraiser I

Nature of Work

This is the professional entry-level position in the appraisal series. Under close supervision this person is trained to either make market value appraisals of residential properties and less complex commercial real properties utilizing the market, cost, and income approaches; or verify the accuracy of reported data on property statements and to inspect and appraise personal property including stock, machinery, equipment, supplies, furniture, fixtures, and leasehold improvements. The individual may perform technical work in the office or assist the Appraiser II in valuing more complex properties. Related work is performed as required.

Areas of Responsibility

This individual is trained to appraise residential and less complex commercial real properties; assist in field reviewing and verifying estimated sales prices; measure, plot, diagram, and describe buildings; compute square foot area and note quality characteristics for property records; interpret legal descriptions, blueprints, and topographical maps; assist in appraising typical properties to develop unit value factors for revaluing a neighborhood; collect sales, building costs and lease, rent, business income, and expense data; explain appraisal and assessment practices to the public; assist in examining accounting records, financial statements, and related documents of commercial business firms and apartment houses to verify the accuracy of reported data; assist in processing property statements by viewing and comparison to prior year statements to determine if all property is reported; assist in preparing assessment appeal cases and testifying as to market value before the BOR.

Essential Knowledge and Abilities

This position requires knowledge of basic principles of business, economics, general concepts of property appraisal, and current trends of assessments. It also requires ability to assemble and analyze data, prepare written reports, maintain records, and make mathematical computations, analyze financial and accounting data, read and interpret deeds, maps, plats, and blueprints; working knowledge of Wisconsin tax law; and ability to develop and maintain effective public relations, speak and write effectively, and establish and maintain cooperative relations with fellow employees.

Desirable Experience and Training

This position requires some experience in estimating building and construction costs, the physical characteristics of the improvements, and the methods and techniques used in valuing real and personal property. Schooling in appraisal-related fields is recommended.

DOR Required Certification

Property Appraiser level of certification is required. An Assessor level 1 of certification is recommended.

Position: Assessment Aide

Nature of Work

This position performs technical property assessment work in the office and provides support services to the professional and technical staff of the assessor's office. Under supervision, this individual is trained to follow established procedures to accomplish routine technical work related to the appraisal and assessment functions. This individual may be trained to assist in obtaining information concerning property in the field. Related clerical work is performed as required.

Areas of Responsibility

This individual assists in making drawings of buildings being appraised from blueprints when necessary; assists in performing sales analysis and dispersion studies; assists in drawing plot plans of land parcels on property record cards; records sales information on property record cards; calculates cost appraisals and ratios from appraiser's notes and reports; proofreads and checks mathematical computations on completed appraisal cards; posts appraiser's estimates of value on appropriate summaries and reports; posts forms for data processing input and maintains control forms and letters; verifies location, size, and parcel numbers of properties from less difficult legal descriptions; writes less difficult legal descriptions, assists public in locating property from legal descriptions; assists in processing simple property statements and calculating full cash values using life tables; assists in computing square foot area, noting property characteristics and calculating replacement cost new of single family dwellings; assists in discovering new and out-of-business personal property accounts.

Desirable Knowledge, Abilities, and Skills

Knowledge of office procedures, general knowledge of principles, practices, and instruments used in drafting, layout design and map interpretation; general knowledge of property descriptions, deeds, and survey data; ability to make mathematical calculations; interest in working with detailed data involving forms and numbers; ability to write and speak with clarity; and ability to deal courteously and tactfully with property owners.

Desirable Training and Experience

Such training as may have been gained through graduation from high school is recommended for this position. Training or experience in real estate would also be helpful.

DOR Required Certification

The Assessment Technician level is required.

Position: General Secretary

Nature of Work

This position acts primarily as private and confidential secretary to the assessor. In addition, it provides support as needed for other units.

Duties

1. Perform all general correspondence for the Assessor's Office, maintaining and keeping a follow-up file of all correspondence and reports requiring an answer;
2. take minutes covering meetings with the Assessor and transcribe them as needed;
3. be able to take dictation of a difficult and technical nature and transcribe letters, directions, reports on legislative matters, speeches, and articles on taxation and assessment practices with speed and accuracy;
4. keep records of all appointments and conferences;
5. help develop and type all charts, tables and reports for the Assessor;
6. type and make copies for the Assessor's Office;
7. maintain all office records on personnel and fiscal matters:
   a. personnel records - sick leave, vacation, compensatory time and leave without pay; responsible for filling out time cards
   b. telephone records - keep records of all long distance calls
   c. process monthly expense reports
   d. do all purchasing for Assessor's Office with Assessor's authorization and within budget allowances
   e. keep a general expenditure ledger, balance it with the auditor, and maintain a control for budget purposes
   f. assist the Assessor in the development of an annual budget
8. process daily work reports - receive work reports from staff required to file them; and compile daily, weekly, and monthly reports for the Assessor of work completed;
9. pick up mail, open, sort, stamp date received, and route to appropriate personnel;
10. perform other duties as assigned.

Desirable Training and Experience

This position requires such training as may have been gained through graduation from high school and/or vocational school and office experience. Resourcefulness, tact, patience, courtesy, and ability to carry out instructions with a minimum of supervision are also desirable.

DOR Certification

No certification by the Wisconsin DOR is required for this position.

Position: Clerk-Typist

Nature of Work

This position performs clerical work requiring advanced clerical skills. Work is typically varied and is performed under general supervision.

The work involves typing of letters, reports, and general typing involved in the routine operation of the Assessor's Office. Filing duties include filing property appraisal cards, personal property returns, and general correspondence. General clerical duties include maintaining a name and address file with cross-reference to real estate parcels and personal property accounts; preparing notices of changed assessment; making valuation changes in the assessment roll from the data cards; adding and balancing assessment rolls; and other related work as required.

Desirable Knowledge, Abilities, and Skills

This position requires knowledge of modern office methods and procedures; knowledge of business English and spelling; ability to perform varied and difficult clerical tasks; ability to make arithmetic computations and to keep a variety of records; ability to meet the public and to get along well with others; ability to understand and carry out oral or written instructions; and accuracy, neatness, and dependability.

Desirable Training and Experience

This position requires such training as may have been gained through graduation from high school and one year of office experience or an equivalent combination of training and experience.

DOR Certification

No certification by the Wisconsin DOR is required for this position.

Summary

While every taxing district may not require all of the positions previously described, the personnel that are needed should meet the qualifications as described for the position they will fill. This is important because the same work must be performed whether the municipality is a small one or a large one, and the same basic knowledge and skills are required.

Sources

Career Ladders Program, City of Madison, Assessment Division
International Association of Assessing Officers, Improving Real Property Assessment, A Reference Manual. Chicago, Illinois, 1978.