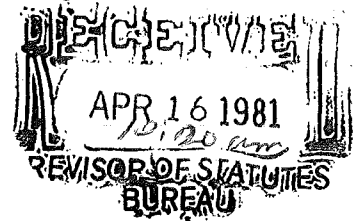


Tax 12.05

CERTIFICATE OF RULE ADOPTION



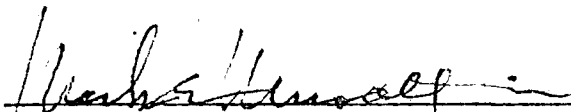
STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed rules relating to temporary assessor certification were duly approved and adopted by this department on April 16, 1981.

I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY, WHEREOF, I have hereunto set my hand at 125 South Webster Street in the City of Madison, this 16th day of April, 1981.



Mark E. Musolf
Secretary of Revenue

7-1-81

ORDER OF THE DEPARTMENT OF REVENUE
ADOPTING RULES

Relating to rules concerning temporary assessor certification.

Analysis Prepared by Department of Revenue

Findings of Fact:

Chapter 221, Laws of 1979 created s. 73.09, Wis. Stats., requiring the department of revenue to establish by rule the requirement for and responsibilities associated with temporary assessor certification.

Statement of Need:

This rule establishes the procedures for attaining temporary assessor certification and prescribes the duties that may be performed by temporarily certified individuals.

Explanation of Modifications:

No modifications of proposed rule suggested by those testifying at the public hearing.

Persons Appearing at Public Hearing:

James L. Plourde, Chief, Assessment Practices Section, Department of Revenue
Richard Schlieve, Kenosha County Assessor, appeared favorably on behalf of the Wisconsin Association of Assessing Officers.

Response to Legislative Council Staff Recommendations:

The Rules Clearinghouse recommendations suggest the department may not have statutory authority to restrict how many temporary assessors may perform duties in any given municipality.

While s. 73.09(6) identifies the rule making grant of authority to the procedural aspects of obtaining certification at various levels for temporary certification, the department believes a broader grant of rule making authority is contained in sub. (1):

"The department of revenue shall establish by rule...the requirements for and responsibilities associated with temporary certification under sub. (6) for all assessors and assessment personnel."

The language "responsibilities associated with" contemplates rule making authority beyond the procedural aspects of achieving certification and encompasses all aspects of the employment of the temporary certified personnel.

Further, the language addresses "all assessors and assessment personnel." Hence, rules are authorized to guide assessors in their implementation of temporary certification as well as use of temporarily certified personnel. Within this context, the regulation of the number of such personnel seems an appropriate exercise of the rule making authority.

Other recommendations by the Clearinghouse regarding clarity, grammar, punctuation and plainness have been incorporated in full.

Pursuant to authority vested in the department of revenue by s. 73.09(1), Wis. Stats., the department hereby adopts rules interpreting sections 73.09(1) and (6), Wis. Stats., as follows:

Chapter TAX 12.05 of the WISCONSIN ADMINISTRATIVE CODE is adopted to read:

Tax 12.05 Temporary assessor certification. (ss. 73.09(1) and (6), Stats.)

- (1) APPROVAL. Temporary assessor certification shall be approved under the following conditions:
 - (a) The applicant shall not have been temporarily certified previously.
 - (b) The applicant shall have a job commitment from an elected or appointed assessor, from a firm contracting to make the assessment under ss. 70.05(2), 70.055, or 70.75, Stats., or a job commitment from the bureau of property tax.
 - (c) The certified individual signing the assessment roll for a local tax unit of government or county assessor system under s. 70.99, Stats., or the applicant's immediate supervisor if in the bureau of property tax, shall be responsible to see that the following conditions are met:
 1. The effective start and end dates of temporary assessor certification are adhered to.
 2. No more than two persons employed by private firms may function as temporary assessors in the same municipality.
- (2) APPLICATION. Application for temporary assessor certification shall be in writing and notarized on the form prescribed by the department of revenue.
- (3) WHEN VALID. Temporary assessor certification shall become effective upon the mailing of a letter of approval by the department of revenue. Temporary certification shall expire after whichever of the following first occurs:
 - (a) 100 days have expired since the certification became effective; or
 - (b) The results of the first assessor certification examination conducted after the temporary assessor certification became effective are issued.

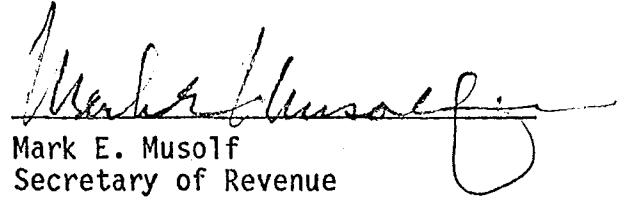
- (4) AUTHORIZED DUTIES. A temporary certified individual shall be authorized to perform in accordance with the Wisconsin property assessment manual, and under the direct supervision of the certified individual in sub. (1)(c) of this s., the duties defined for the lowest assessment technician level of local assessor certification under sub. (1)(c) of this s.

The rule contained in this order shall take effect on the first day of the month following its publication pursuant to. s. 227.026, Wis. Stats.

Dated: April 16, 1981

DEPARTMENT OF REVENUE

By:


Mark E. Musolf
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus
Governor

April 16, 1981

Mark E. Musolf
Secretary

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Ms. Vel Phillips
Secretary of State
244 West Washington Avenue
Madison, Wisconsin 53702

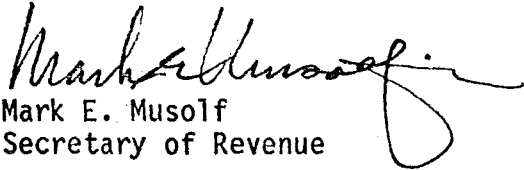
Mr. Orlan L. Prestegard ✓
Revisor of Statutes
411 West, State Capitol
Madison, Wisconsin 53702

Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a certified copy of the administrative rule adopted by the Department of Revenue and an Order of the Department of Revenue Adopting Rules.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

MEM:1mm
Enclosures

cc: Prentice Hall, Inc.
Commerce Clearing House, Inc.