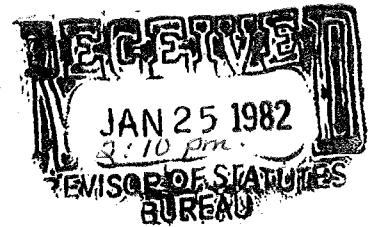


Tax 12

CERTIFICATE OF RULE ADOPTION

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

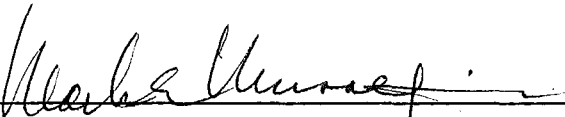


TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

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 concerning continuing education requirements for recertification of assessors and assessment personnel were duly approved and adopted by this department on January 25, 1982.

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 25th day of January, 1982.



Mark E. Musolf
Secretary of Revenue

3-1-82

ORDER OF THE DEPARTMENT OF REVENUE
ADOPTING RULES

To create TAX 12.065 relating to rules concerning continuing education requirements for recertification of assessors and assessment personnel.

Analysis Prepared by Department of Revenue

Chapter 221, Laws of 1979 created s. 73.09(1), Stats., requiring the department of revenue to establish by rule the continuing education requirements for recertification of assessors and assessment personnel under s. 73.09(4), Stats.

This rule establishes the continuing education requirements for each level of assessor certification and the procedures for determining which educational opportunities meet these requirements.

The legislative intent of s. 73.09(4), Stats., is to allow certified individuals five years prior to their certification expiring to meet continuing education requirements.

No fiscal effect is anticipated from the promulgation of this rule.

Pursuant to the authority vested in the department of revenue by s. 73.09(1), Stats., the department hereby adopts rules interpreting sections 73.09(1) and (4), Stats., as follows:

Section TAX 12.065 of the WISCONSIN ADMINISTRATIVE CODE is adopted to read:

TAX 12.065 CONTINUING EDUCATION REQUIREMENTS FOR RECERTIFICATION OF ASSESSORS AND ASSESSMENT PERSONNEL. (ss. 73.09(1) and (4), Stats.)

(1) DEFINITIONS.

(a) "Accredited institution of higher education" means schools accredited by one of the regional institutional accrediting commissions or associations which have been recognized by the U.S. department of education or a law school accredited by the american bar association.

(b) "Appraisal instruction" means programs which consist of appraisal knowledge which is broad based and essential to assessors and assessment personnel in performing the appraisal function.

(c) "Committee" means the advisory committee appointed by the department from, but not limited to, the following groups: the department; league of Wisconsin municipalities, the assessor's section; the Wisconsin association of assessing officers; county assessor systems; the vocational technical school program; the alliance of cities; private appraisal firms or individuals.

(d) "Continuing education" means those hours and subject areas of classroom instruction established for each level of assessor certification and approved by the department to meet minimum requirements for recertification.

(e) "Credit program" means a course which can be applied toward an associate degree or higher degree at an accredited institution of higher education.

(f) "Evidence of attendance" means an official transcript, student grade report, or department approved certificate showing satisfactory completion of educational programs.

(g) "Hour" means a period of 50 minutes of actual classroom instruction and shall not include time spent in writing tests and examinations.

(h) "Noncredit program" means an educational program or training session which does not satisfy requirements for an associate degree or higher degree at an accredited institution of higher education.

(i) "Property tax law" or "management instruction" means programs which consist of assessment administration knowledge which is broad based and essential to assessors in performing the assessment function. This does not include offerings in mechanical office equipment and business skills such as typing, speedreading, memory development or personal motivation.

(j) "Recertification" means the reissuance of a certificate by the department to previously certified assessment personnel.

(k) "Recertification period" means the five years preceding the expiration of the applicant's current certification.

(l) "Satisfactory completion" means receiving a passing grade for a credit program or physical attendance at a noncredit program. Attendance at a credit program on an audit basis does not satisfy the requirement of satisfactory completion.

(2) REQUIREMENTS. Continuing education requirements shall include:

(a) The program shall be approved by the department prior to attendance.

(b) The program shall be attended and completed not earlier than 5 years preceding the expiration of the applicant's current certification period. For certifications issued after January 1, 1981, the earliest program attended may not begin prior to the date of issuance of the applicant's current certification.

(c) The program shall be attended and completed not later than 2 months prior to the expiration of the applicant's current certification period.

(d) The program shall be at least 2.5 hours in length.

(e) An applicant or instructor may apply continuing education hours only once for the same program during any given recertification period.

(f) The minimum hours and subject areas of classroom instruction required by certification level are as follows:

1. Continuing education is not required to be recertified at the assessment technician level.
2. Twenty hours of continuing education programs in appraisal instruction shall be required for recertification at the property appraiser level.
3. Thirty hours of continuing education programs shall be required for recertification at the assessor 1 and 2 levels. A minimum of 15 hours shall be in appraisal instruction and a minimum of 15 hours shall be in property tax law or management instruction.
4. Thirty hours of continuing education programs shall be required for recertification at the assessor 3 level. A minimum of 3 hours shall be in appraisal instruction and a minimum of 27 hours shall be in property tax law or management instruction.
5. Programs may jointly meet requirements for applicants holding multiple certifications.

(3) DUTIES. The department and the committee shall be authorized to perform the following duties in administering the continuing education program:

(a) The department shall:

1. Appoint the committee to staggered 2-year terms. The maximum committee membership shall be 15, containing a minimum of 3 department members.
2. Assign the duties of committee chairperson and committee secretary to department members.
3. Call committee meetings as needed and maintain all committee records.
4. Review recommendations by the committee and notify interested parties of the decisions.
5. Reimburse the ordinary and necessary expenses of the committee members or duly authorized representatives in the performance of committee business.
6. Investigate any sponsor or instructor upon receipt of a complaint from an interested person.

7. Give written notification with the reason for such action if, after investigation and review, the department denies or deems it proper to withdraw its approval of any educational program or instructor. The sponsor or instructor may request a hearing before the department.

(b) The committee shall:

1. Meet as needed at the request of the committee chairperson. A minimum of 7 members shall be required to conduct business and decisions shall be made on the basis of a majority vote of the members in attendance.

2. Review materials submitted to the department and recommend approval or disapproval based on the subject area of the program, the qualification of the instructor and the number of hours in each program.

(4) INVESTIGATION AND REVIEW. The department with the assistance of the committee may review approved educational programs and instructors. The method of review shall be determined by the department in each case and may consist of one or more of the following:

(a) Consideration of information available from federal, state or local agencies, private organizations or agencies, or interested persons.

(b) Conferences with officials or representatives of the sponsor involved or with former students.

(c) Public hearing regarding the educational program or instructor involved, with adequate written notice to the sponsor or instructor or both.

(d) Investigation by visitation to the school program or session.

(5) APPROVAL. Requirements for approval of hours, subject areas, instructors and certification of attendance at programs are as follows:

(a) Credit program approval may be requested by the school or an individual.

1. An application for approval shall be submitted at least 60 days prior to commencement of the program on a form provided by the department. The department may require the following information and materials:

a. The department in the school which is offering the course.

b. The method of instruction for each course.

c. The course number and titles.

d. Detailed outlines of each course with specific allocations of classroom hours to each topic.

e. A current school bulletin.

2. Program approvals shall be for a maximum of 15 months and shall expire on the first September 30 occurring 3 or more months from the date of initial approval. A school shall submit an application for reapproval to the department prior to July 30 each year. Approval for a credit course to an individual shall be valid for the specific session requested and only for the individual making the request.

3. Individuals attending the course shall provide evidence of satisfactory completion to the department within 30 days of the conclusion of the course.

(b) Noncredit program approval may be requested by a school or a program sponsor.

1. An application for approval shall be submitted at least 60 days prior to the commencement of the program on a form provided by the department. The department may require the following information and materials:

- a. All applicable information listed in sub. (5)(a)1.
- b. The name of the sponsoring organization.
- c. Copies of program announcements and promotional material.
- d. Names and qualifications of instructors of non-credit program.

2. Instructors shall be experienced in the subject which they are teaching; the department may limit its approval to specific content areas set forth in sub. (1)(b) and (i). As a minimum the instructor shall be a person, who, in the judgment of the department is qualified by experience, or education, or both to supervise a course of study within the legislative intent of this section.

3. Where the department deems it appropriate, initial approval of noncredit programs may be given without specific information concerning dates, times, locations and instructors, but this information shall be provided no later than 30 days prior to the beginning of the approved program. These approvals shall expire on the first September 30 occurring 3 or more months from the date of initial approval. Applications for reapproval shall be submitted to the department prior to July 30 each year.

4. Additional criteria for approval and reapproval of non-credit programs are as follows:

a. Applicants for approval shall not discriminate against anyone on the basis of sex, race, religion, age, physical disability or national origin in their educational programs.

b. The department shall approve only those programs whose primary emphasis is in the area of appraisal, property tax law, or management instruction. The number of hours of continuing education approved for a course will be only the actual number of hours of instruction which deal directly with appraisal, property tax law, or management areas.

c. The department may refuse approval if in its judgment the attendance at the program cannot be adequately monitored.

5. The sponsor or school shall provide evidence of attendance as follows:

a. Certificates of attendance on forms prescribed by the department, signed by authorized persons whose signatures are on file with the department and dated on the last class attended by the student, shall be given to all currently certified personnel who meet attendance requirements. This shall be completed within 10 days after the last class.

b. The approved instructor or the sponsor shall submit to the department a notarized list of those persons satisfactorily completing noncredit education programs which also certify that the named students personally attended the minimum required classroom instruction. The notarized list shall be furnished within 10 days following completion of the program. A school or sponsor shall maintain records to establish the attendance record submitted for continuing education programs for 5 years.

6. Students shall register for the complete educational program, attend the whole program, and receive a certificate for the hours for which the program was approved, except that a student who is forced by an emergency to leave a program may be given a certificate for the hours actually attended but not for less than 2.5 hours. Sponsors may make arrangements for make-up classes to enable students to meet attendance requirements.

7. It shall be misconduct under s. 73.09(7), Stats., for certified assessors or assessment personnel who are involved as instructors or sponsors of noncredit courses to advertise or represent to the public that programs and instructors have been approved by the department when such approval has not been granted in writing by the department.

(6) All correspondence to the department shall be sent to:

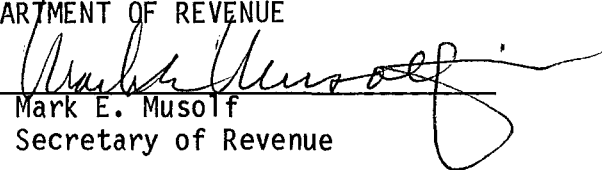
Wisconsin Department of Revenue
Committee on Continuing Assessor Education
c/o Assessor Certification and Training Unit
Box 8933 125 S. Webster
Madison, WI 53708

The rules contained in this order shall take effect March 1, 1982 as provided by s. 227.026(1), Stats.

Dated: January 25, 1982

DEPARTMENT OF REVENUE

by


Mark E. Musolf
Secretary of Revenue



State of Wisconsin

DEPARTMENT OF REVENUE

OFFICE LOCATED AT
125 SOUTH WEBSTER STREET

MAILING ADDRESS
POST OFFICE BOX 8933
MADISON, WISCONSIN 53708

January 25, 1982

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

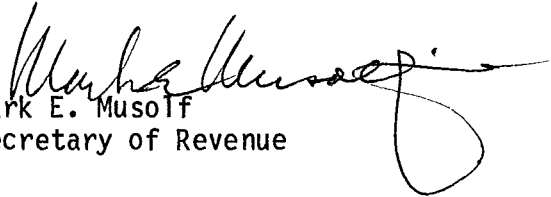
Mr. Orlan L. Prestegard ✓
Revisor of Statutes
411 West, State Capitol
Madison, Wisconsin 53702

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), Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

MEM:1mm
Enclosures

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