CR 84-16

CERTIFICATE OF RULE ADOPTION

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STATE OF WISCONSIN)) SS DEPARTMENT OF REVENUE)

NOV 2 3 1984 1:50 Revisor of Statutes Bureau

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I Michael Ley, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed rules relating to assessor certification requirements were duly approved and adopted by this department on November 21, 1984.

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.

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IN TESTIMONY, WHEREOF, I have hereunto set my hand at 125 South Webster Street in the City of Madison, this 21st day of November 1984.

well her

Michael Ley Secretary of Revenue

8-1-85.

ORDER OF THE DEPARTMENT OF REVENUE ADOPTING RULES

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AN ORDER to amend Tax 12.05(3), 12.06(2)(a)1a, (b)1a and (c)1a, 12.065(2) and 12.07(2)(b); and to create Tax 12.055 and 12.065(5)(a)4 and (b)8, relating to assessor certification requirements.

Analysis Prepared by the Department of Revenue

The passage of Wisconsin Act 91 effective January 1, 1984 created s. 227.0105, Stats. The law requires agencies to submit proposed revisions to applicable rules specifying the number of business days within which the agency will review and make a determination on a permit application. In the attached order temporary assessor certification and assessor certification exams are considered "permits" as defined in the newly created s. 560.41(2); s. Tax 12.05(3) is amended and ss. Tax 12.055(1) and (2), 12.065(5)(a)4 and 12.065(5)(b)8. are created to interpret and implement ss. 73.09(1), (4), (5) and (7), stats. and to comply with the new requirement. The order also makes minor technical corrections to ss. Tax 12.06(2)(a)1a, (2)(b)1a and (2)(c)1a to incorporate sex neutral reference to certified assessors.

S. Tax 12.07(2)(b) is amended to correctly identify the new incorporations of the Town of Ashwaubenon as the Village of Ashwaubenon and the Town of Fitchburg as the City of Fitchburg as municipalities requiring Assessor 2 levels of certification.

Statement of Statutory Authority

Pursuant to the authority vested in the department of revenue by s. 227.014(2)(a), Stats., the department hereby amends and creates rules interpreting s. 73.09(1) and (6), Stats., as follows:

SECTION 1. Tax 12.05(3) (intro.) is amended to read:

(3) WHEN VALID. Temporary assessor certification shall become effective upon the mailing of a letter of approval by the department of revenue. <u>The letter of approval shall be mailed within 5 business</u> days of receipt by the department of an application as described in <u>sub. (2)</u>. Temporary certification shall expire after whichever of the following first occurs:

SECTION 2. Tax 12.055 is created to read:

TAX 12.055 ASSESSOR CERTIFICATION EXAMINATIONS. (s. 73.09(5) Stats.)

- (1) EXAMINATIONS. Assessor certification examinations shall be held at the discretion of the department of revenue.
- (2) RESULTS. Individuals who have taken an assessor certification examination shall be notified as to whether the individual has passed or failed that examination within 25 business days after the exam.

SECTION 3. Tax 12.06(2)(a)1.a. is amended to read:

1.a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 1 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she the individual is statutory assessor;

SECTION 4. Tax 12.06(2)(b)1.a. is amended to read:

1.a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she the individual is statutory assessor;

SECTION 5. Tax 12.06(2)(c)1.a. is amended to read:

1.a. Serving as statutory assessor in an assessment district with a degree of complexity as determined by the department of revenue at the level of assessor 3 which shall include responsibility for all assessed value of real and personal property in the assessment district for which he/she the individual is statutory assessor;

SECTION 6. Tax 12.065(2)(e) is amended to read:

(e) An applicant or instructor may apply coninuing continuing education

hours only once for the same program during any given recertification period.

SECTION 7. Tax 12.065(5)(a)4. is created to read:

The school or individual submitting a completed application as 4. described in sub. (1) shall be notified of the department's approval or rejection regarding the application within 45 days of the receipt of the application.

SECTION 8. Tax 12.065(5)(b)8. is created to read:

The school or program sponsor submitting a completed application as 8. described in sub. (1) shall be notified of the department's approval or rejection regarding the application within 45 days of the receipt of the application.

SECTION 9. Tax 12.07(2)(b) is amended to read:

- (b) Municipalities requiring an assessor 2 level of certification:
 - 1. Town of Allouez Brown county
 - 2.
 - Tewn-ef-Ashwaubenen Brown county Town of Caledonia Racine county Tewn-ef-Galedenia Racine county Town of Grand Chute Outagamie county 3.
 - 4. Town-of-Fitchburg Dane county Town of Menasha Winnebago county
 - Town-of-Grand-Ghute Outagamie county Town of Mt. Pleasant Racine county 5.
 - Town-of-Menasha Winnebago county Village of Ashwaubenon Brown county 6.

- 7. Ŧown-of-Mt.-Pleasant---Racine-county Village of Brown Deer - Milwaukee county
- Village-of-Brown-Deer---Milwaukee-county Village of Elm Grove Waukesha 8. countv
- 9. Village-of-Elm-Grove---Waukesha-county Village of Fox Point - Milwaukee county
- Village-of-Fox-Point---Milwaukee-county Village of Greendale Milwaukee 10. county
- Village-of-Greendale---Milwaukee-county Village of Hales Corners Milwaukee 11. county
- Village of Menomonee Falls -12. Waukesha county
- 13. Village of Shorewood -Milwaukee county
- 14. Village-of-Shorewood---Milwaukee-county - Village of Whitefish Bay -Milwaukee County
- Village-of-Whitefish-Bay---Milwaukee-county City of Appleton Calumet, 15. Outagamie, and Winnebago counties
- 16. Eity-of-Appleton--- Galumet,-Outagamie-and-Winnebago-counties City of Beaver Dam - Dodge county
- Eity-of-Beaver-Dam---Dodge-county City of Beloit Rock county 17.
- 18. City-of-Beloit---Rock-county City of Brookfield - Waukesha county
- 19. City-of-Brookfield---Waukesha-county City of Cudahy - Milwaukee county
- 20. City-of-Cudahy---Milwaukee-county City of DePere - Brown county
- 21. City-of-DePere---Brown-county City of Eau Claire - Chippewa and Eau Claire counties
- 22. City-of-Eau-Claire---Chippewa-and-Eau-Claire-counties City of Fitchburg -Dane county
- 23. City of Fond du Lac - Fond du Lac county
- 24. City of Franklin - Milwaukee county
- 25. City of Glendale - Milwaukee county
- 26. City of Green Bay - Brown county
- 27. City of Greenfield - Milwaukee county
- 28. City of Janesville - Rock county
- 29. City of LaCrosse - La Crosse county
- City of Manitowoc Manitowoc county 30.
- 31. City of Marshfield - Marathon and Wood counties
- 32. City of Mequon - Ozaukee county 33.
- City of Middleton Dane county
- 34. City of Monona - Dane county
- 35. City of Muskego - Waukesha county
- 36. City of Neenah - Winnebago county
- 37. City of New Berlin - Waukesha county
- 38. City of Oak Creek - Milwaukee county
- 39. City of Oconomowoc - Waukesha county
- 40. City of Oshkosh - Winnebago county
- City of Racine Racine county 41.
- 42. City of Sheboygan - Sheboygan county
- 43. City of South Milwaukee - Milwaukee county
- City of Stevens Point Portage county 44.
- 45. City of Sun Prairie - Dane county
- City of Superior Douglas county 46.
- 47. City of Waukesha - Waukesha county
- 48. City of Wausau - Marathon county
- 49. City of Wauwatosa - Milwaukee county
- City of West Allis Milwaukee county 50.
- 51. City of West Bend - Washington county
- 52. City of Wisconsin Rapids - Wood county

The rules contained in the proposed order shall take effect pursuant to authority granted by s. 227.026(1)(intro.), Stats.

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11/21/ Dated: 1984

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DEPARTMENT OF REVENUE

Wichard Ly Michael Ley Michael Ley Secretary of Revenue

State of Wisconsin \ DEPARTMENT OF REVENUE

Anthony S. Earl Governor

November 21, 1984

Michael Ley Secretary

125 SOUTH WEBSTER STREET P.O. BOX 8933 MADISON, WISCONSIN 53708

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Mr. Douglas LaFollette Secretary of State 244 West Washington Madison, WI 53702

NOV 231984

Revisor of Statutes Bureau

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

Dear Secretary LaFollette 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,

Michael Ley

Michael Ley Secretary of Revenue

ML/vr Enclosure cc: Prentice-Hall, Inc. Commerce Clearing House, Inc.