

(Handed out during executive session)



WISCONSIN ASSOCIATION OF ASSESSING OFFICERS

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Proposal for:

30-day Notification Period for Revaluation years

15-day Notification Period for Non-Revaluation years

- A 30-day notification period for Revaluation years is important to allow all property owners the time to contact and interact with assessment personnel. During a revaluation year, almost every property owner will receive a new assessed value and most may not understand, at first, what the notice means and represents. The 30-day period allows plenty of time to contact the assessor's office to ask questions and gather information. It also provides the assessor's office the ability to deal with a larger volume of calls.
- During Non-Revaluation years very few notices of changed assessment are issued and they generally only impact property owners who've made a physical change to their property. These owners are aware of the changes they've made and are expecting a change or already know the extent of the change. Assessment personnel have visited the property up to 6 months previous and interacted with the property owner or representative. Communication between property owner and assessor regarding new construction continues from the initial visit to the time notification is sent and perhaps longer.
- During Non-Revaluation years a 30-day notice is less productive than a 15-day notification period. Because few notifications are issued during Non-Revaluation years, few inquiries are made to the assessor's office. A 15-day notification period facilitates the appeal process for the large number of municipalities that use contract assessors.
- The 15-day notification period for Non-Revaluation municipalities facilitates the Department of Revenues ability to determine equalized value in a timely manner. Using a 30-day notification for Non-Revaluation years stretches the timeframe for a vast majority of municipalities that are not performing a revaluation such that the DOR cannot complete the equalization process without making a large number of estimates that then need correcting in following years.

Respectfully,

Rocco A. Vita
Current Chair of WAAO Legislative Committee
Past President