

CERTIFICATE
ORDER ADOPTING RULES



STATE OF WISCONSIN)

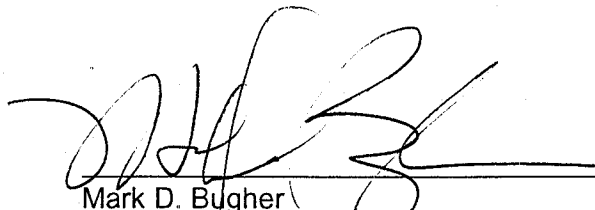
) SS

DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the attached rule, relating to the amending of rule Tax 12.07(2)(b) was duly approved and adopted by this department on May 7, 1996.

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

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 7th day of May, 1996.



Mark D. Bugher
Secretary of Revenue

MDB:WTT:ska

CERTIFICATE
ORDER ADOPTING RULES



STATE OF WISCONSIN)

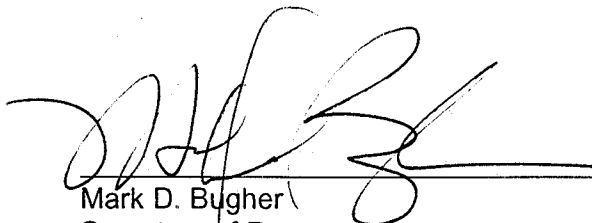
) SS

DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the attached rule, relating to the amending of rule Tax 12.07(2)(b) was duly approved and adopted by this department on May 7, 1996.

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

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 7th day of May, 1996.



Mark D. Bugher
Secretary of Revenue

MDB:WTT:ska

ORDER OF THE DEPARTMENT OF REVENUE
AMENDING RULES

The Wisconsin Department of Revenue adopts an order to amend Tax 12.07(2)(b), which brings the required levels of assessor certification for municipalities in Kenosha County in line with the standards in force for other municipalities in Wisconsin. The change is to provide clarification and direction needed because of the dissolution of the Kenosha County Assessor's Office.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: ss. 73.09(1), Stats.

SECTION 1. Tax 12.07(2)(b) is amended to include the individual municipalities within Kenosha County. Prior to this time Kenosha County was under a county assessor system. Due to the dissolution of the county assessor office, this rule delineates the requirements for these municipalities in regard to the assessor 2 level of certification: the Town of Bristol, Town of Salem, Town of Somers, Village of Pleasant Prairie, Village of Twin Lakes, and City of Kenosha.

SECTION 1. Tax 12.07(2)(b) is amended to read:

Tax 12.07(2)(b) Municipalities requiring an assessor 2 level of certification:

1. Town of Allouez - Brown county
2. Town of Bristol - Kenosha county
- ~~2~~ 3. Town of Caledonia - Racine county
- ~~3~~ 4. Town of Grand Chute - Outagamie county
- ~~4~~ 5. Town of Menasha - Winnebago county
- 5: 6. Town of Mt. Pleasant - Racine county
7. Town of Salem - Kenosha county
8. Town of Somers - Kenosha county
- 6: 9. Village of Ashwaubenon - Brown county
- 7: 10. Village of Brown Deer - Milwaukee county
- 8: 11. Village of Elm Grove - Waukesha county
- 9: 12. Village of Fox Point - Milwaukee county
- 10: 13. Village of Greendale - Milwaukee county
- 11: 14. Village of Hales Corners - Milwaukee county
- 12: 15. Village of Menomonee Falls - Waukesha county
- 13: 16. Village of Pleasant Prairie - Kenosha county
- 14: 17. Village of Shorewood - Milwaukee county
- 15: 18. Village of Twin Lakes - Kenosha county
- 16: 19. Village of Whitefish Bay - Milwaukee county
- 17: 20. City of Appleton - Calumet, Outagamie and Winnebago counties
- 18: 21. City of Beaver Dam - Dodge county
- 19: 22. City of Beloit - Rock county
- 20: 23. City of Brookfield - Waukesha county
- 21: 24. City of Cudahy - Milwaukee county
- 22: 25. City of DePere - Brown county
- 23: 26. City of Eau Claire - Chippewa and Eau Claire counties
- 24: 27. City of Fitchburg - Dane county

- 23: 28. City of Fond du Lac - Fond du Lac county
24: 29. City of Franklin - Milwaukee county
25: 30. City of Glendale - Milwaukee county
26: 31. City of Green Bay - Brown county
27: 32. City of Greenfield - Milwaukee county
28: 33. City of Janesville - Rock county
34. City of Kenosha - Kenosha county
29: 35. City of LaCrosse - La Crosse county
30: 36. City of Manitowoc - Manitowoc county
31: 37. City of Marshfield - Marathon and Wood counties
32: 38. City of Mequon - Ozaukee county
33: 39. City of Middleton - Dane county
34: 40. City of Monona - Dane county
35: 41. City of Muskego - Waukesha county
36: 42. City of Neenah - Winnebago county
37: 43. City of New Berlin - Waukesha county
38: 44. City of Oak Creek - Milwaukee county
39: 45. City of Oconomowoc - Waukesha county
40: 46. City of Oshkosh - Winnebago county
41: 47. City of Racine - Racine county
42: 48. City of Sheboygan - Sheboygan county
43: 49. City of South Milwaukee - Milwaukee county
44: 50. City of Stevens Point - Portage county
45: 51. City of Sun Prairie - Dane county
46: 52. City of Superior - Douglas county
47: 53. City of Waukesha - Waukesha county
48: 54. City of Wausau - Marathon county
49: 55. City of Wauwatosa - Milwaukee county
50: 56. City of West Allis - Milwaukee county
51: 57. City of West Bend - Washington county
52: 58. City of Wisconsin Rapids - Wood county

Final Regulatory Flexibility Analysis

The rule order does not have a significant economic impact on a substantial number of small businesses.

The amendments contained in this order shall take effect on the first day of the month following its publication.

Dated: May 7, 1996

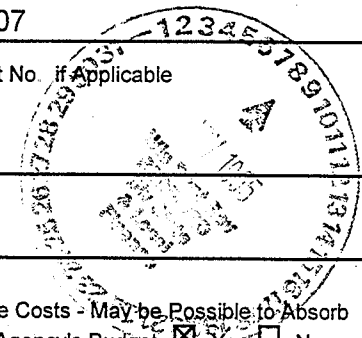
By: 

Secretary of Revenue
WISCONSIN DEPARTMENT OF REVENUE

LRB or Bill No /Adm. Rule No.

TAX 12.07

Amendment No. if Applicable



BUDGETARY ESTIMATE

- ORIGINAL
- UPDATED
- CORRECTED
- SUPPLEMENTAL

LSJA-2048 N(R10/94)

Subject
Assessor Certification Levels for Kenosha County Municipalities

Fiscal Effect
 State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation
- Decrease Existing Appropriation
- Create New Appropriation
- Increase Existing Revenues
- Decrease Existing Revenues

- Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No
- Decrease Costs

Local: No Local Government Costs

- 1. Increase Costs
 - Permissive
 - Mandatory
- 2. Decrease Costs
 - Permissive
 - Mandatory

- 3. Increase Revenues
 - Permissive
 - Mandatory
- 4. Decrease Revenues
 - Permissive
 - Mandatory

5. Types of Local Governmental Units Affected:
- Towns
 - Villages
 - Cities
 - Counties
 - Others _____
 - School Districts
 - WTCS Districts

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

Currently, all municipalities, except those in Kenosha County, require a specific level of assessor certification based on the complexity of the assessment. Municipalities in Kenosha County were not rated for a level of assessor certification because they were under a county assessor system, which has been dissolved.

The proposed rule adds six municipalities in Kenosha County to the list of those that require an assessor 2 level of certification due to the complexity of the assessment.

Local Fiscal Effect

Assessment costs are determined by the amount of work required to assess a municipality, not the assessor certification level. This means that the proposed rule has no fiscal effect on the six municipalities to which it pertains.

State Fiscal Effect

The proposed rule will require minor changes to update the Wisconsin Property Assessment Manual.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)

Wisconsin Department of Revenue

Blair P. Kruger, (608) 266-1310

Authorized Signature/Telephone No.

Yeang-Eng Braun
(608) 266-2700

Yeang-Eng Braun

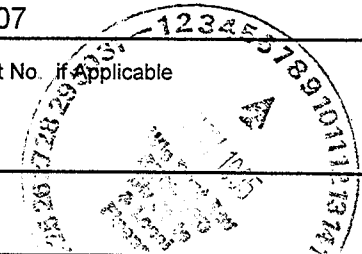
Date

11/8/95

LRB or Bill No./Adm. Rule No.

TAX 12.07

Amendment No. if Applicable



BUDGETARY ESTIMATE
LSJA-2048 N(R10/94)

- ORIGINAL
- UPDATED
- CORRECTED
- SUPPLEMENTAL

Subject
Assessor Certification Levels for Kenosha County Municipalities

Fiscal Effect
State: No State Fiscal Effect
Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No
- Decrease Costs

- Increase Existing Appropriation
- Decrease Existing Appropriation
- Create New Appropriation
- Increase Existing Revenues
- Decrease Existing Revenues

Local: No Local Government Costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____
 - School Districts WTCS Districts

Fund Sources Affected
 GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

Currently, all municipalities, except those in Kenosha County, require a specific level of assessor certification based on the complexity of the assessment. Municipalities in Kenosha County were not rated for a level of assessor certification because they were under a county assessor system, which has been dissolved.

The proposed rule adds six municipalities in Kenosha County to the list of those that require an assessor 2 level of certification due to the complexity of the assessment.

Local Fiscal Effect

Assessment costs are determined by the amount of work required to assess a municipality, not the assessor certification level. This means that the proposed rule has no fiscal effect on the six municipalities to which it pertains.

State Fiscal Effect

The proposed rule will require minor changes to update the Wisconsin Property Assessment Manual.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.) Wisconsin Department of Revenue Blair P. Kruger, (608) 266-1310	Authorized Signature/Telephone No. Yeang-Eng Braun (608) 266-2700 <i>Yeang-Eng Braun</i>	Date 11/8/95
--	--	-----------------



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

May 7, 1996



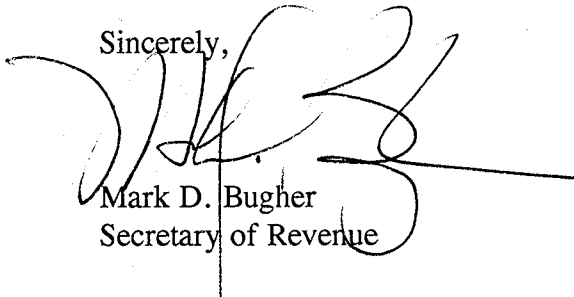
Douglas La Follette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, Wisconsin 53703

Dear Secretary La Follette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 95-209.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,


Mark D. Bugher
Secretary of Revenue

MDB:WTT:ska

Enclosure
cc: Revisor of Statutes



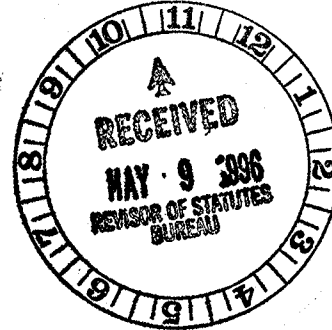
State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

May 7, 1996



Gary L. Poulson
Deputy Revisor
131 West Wilson St., Suite 800
Madison, Wisconsin 53703-3233

Re: Clearinghouse Rule 95-209

Dear Mr. Poulson:

Enclosed are a certified copy of an extra copy of an Order of the Department of Revenue promulgating rules relating to Rule Tax 12.07(2)(b) as contained in the Wisconsin Department of Revenue Administrative Code.

These materials are filed with you pursuant to s. 227.20(1), Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:WTT::ska

Enclosure

cc: Douglas J. La Follette, Secretary of State
Commerce Clearinghouse, Inc.
Research Institute of America, Inc.