

# STATEMENT OF SCOPE

## Department of Revenue

**Rule Nos.:** Chapter Tax 12.05, 12.055, 12.06, 12.065, 12.07, Wis. Admin. Code

**Relating to:** Assessor Certification

**Rule Type:** Permanent

This scope statement was approved by the Governor on August 1, 2018.

### 1. Detailed description of the objective of the proposed rule:

DOR proposes revisions to Chapter Tax 12 relating to assessor certification. The objective of the revisions is to modernize language and process for: (1) certification exams; (2) format of education; and (3) certification levels.

### 2. Description of existing policies relevant to the rule, new policies proposed to be included in the rule, and an analysis of policy alternatives:

DOR is responsible for assessor certification: examinations, temporary certification, certification levels, continuing education, and recertification.

Current rule language refers to paper processes, traditional classroom training and is out of date with electronic standards. The updated rule will allow for exams, education, and certification levels that align with current practices and standards.

There are no viable policy alternatives to updating the rule.

### 3. Detailed explanation of statutory authority for the rule (including the statutory citation and language):

Sec. 73.09, 70.055 and 70.99, Wis. Stats., provides DOR with the statutory authority for the rule:

**73.09 Assessor certification. (1) LOCAL ASSESSMENT PERSONNEL.** The department of revenue shall establish by rule the level of certification under sub. (3), the continuing education requirements under sub. (4), examinations under sub. (5), and the requirements for and responsibilities associated with temporary certification under sub. (6) for all assessors and assessment personnel of each local unit of government and for county assessor systems under s. 70.99.

**(3) LEVELS OF CERTIFICATION.** The levels of certification for assessors and assessment personnel shall be commensurate with the degree of complexity of the various classes of property within each taxation district.

**(4) RECERTIFICATION.** (a) All certifications issued prior to January 1, 1981, are valid for 10 years from the date of issuance. All certifications issued on or after January 1, 1981, but before August 15, 1991, expire on the 6th June 1 following the date of issuance. All certifications issued on or after August 15, 1991, expire 5 years after the date on which they are issued.

(b) Persons may be recertified by attending at least 4 of the previous 5 annual meetings called by the department of revenue under s. 73.06 (1) and by meeting continuing education requirements determined by the department of revenue. The department of revenue may revoke a person's certification if the person fails to attend more than one annual meeting or fails to meet the continuing education requirements in any recertification cycle. The department may reinstate a certification revoked under this paragraph after a revocation period of no less than one year has expired if the person whose certification was revoked requests reinstatement, attends the next annual meeting under s. 73.06 (1) following the date on which the department revoked the certification, and passes an examination under sub. (5).

(c) Recertification is contingent upon submission of an application for renewal, at least 60 days before the expiration date of the current certificate, attesting to the completion of the requirements specified in par. (b).

Persons applying for renewal on the basis of attendance at the meetings called by the department under s. 73.06 (1) and by meeting continuing education requirements shall submit a \$20 recertification fee with their applications.

(5) EXAMINATIONS. As provided in subs. (1) and (2), the department of revenue, assisted by the bureau of merit recruitment and selection in the department of administration, shall prepare and administer examinations for each level of certification. Persons applying for an examination under this subsection shall submit a \$20 examination fee with their application. Certification shall be granted to each person who passes the examination for that level.

(6) TEMPORARY CERTIFICATION. As provided in subs. (1) and (2), the department of revenue shall promulgate rules for the temporary certification of the first level of certification and designate the functions that may be performed by such persons. An individual may be granted one temporary certification, valid until the results of the next certification examination are issued, but not for more than 100 days.

**70.055 (1) CERTIFICATION REQUIREMENTS.** An applicant for certification as an expert appraiser shall submit satisfactory evidence to the department of revenue as follows: (a) That the applicant has acquired a thorough knowledge of appraisal techniques and general property assessment standards. (b) That through examination given by the department of revenue he or she has demonstrated to the department that he or she possesses the necessary qualifications for certification of assessors as described in s. 73.09.

**70.99 County assessor. (1)** A county assessor system may be established for any county by passage of a resolution or ordinance adopting such a system by an approving vote of 60 percent of the entire membership of the county board. After passage of this enabling resolution or ordinance by the county board, the county executive, or the county administrator, or the chairperson of the county board with the approval of the county board, shall appoint a county assessor from a list of candidates provided by the department of revenue who have passed an examination and have been certified by the department of revenue as qualified for performing the functions of the office. Certification shall be granted to all persons demonstrating proficiency by passing an examination administered by the department. The persons selected for listing shall first have been given a comprehensive examination, approved by the department of revenue, relating to the work of county assessor. A person appointed as county assessor shall thereafter have permanent tenure, after successfully serving the probationary period in effect in the county, and may be removed or suspended only for the reasons named in s. 17.14 (1) or for such cause as would sustain the suspension or removal of a state employee under state civil service rules. If employees of a county are under a county civil service program, the county assessor may, and any person appointed as a member of his or her staff shall, be incorporated into the county civil service program but tenure is dependent on the foregoing provision.

(c) The department of revenue shall determine the minimum number of staff members required for each county assessor's office and the level of certification under sub. (3) required for each position.

**Estimate of amount of time that state employees will spend developing the rule and of other resources necessary to develop the rule:**

DOR estimates 50 hours to develop the rule.

**List with description of all entities that may be affected by the proposed rule:**

Individuals who have an assessor certification along with those who enter the assessment profession and need to become certified are affected by the rule.

**Summary and preliminary comparison with any existing or proposed federal regulation that is intended to address the activities to be regulated by the proposed rule:**

There is no existing or proposed federal regulation addressing the subject regulated by the rule.

**Anticipated economic impact of implementing the rule (note if the rule is likely to have a significant economic impact on small businesses):**

The rule will have minimal economic impact. DOR does not anticipate any economic impact on small business.

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