

## ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

<p>1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original   <input type="checkbox"/> Updated   <input type="checkbox"/> Corrected</p>	<p>2. Date 3/4/2019</p>
<p>3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Chapter Tax 12.05, 12.055, 12.06, 12.065, 12.07</p>	
<p>4. Subject Wisconsin Property Assessor Certification</p>	
<p>5. Fund Sources Affected <input type="checkbox"/> GPR   <input type="checkbox"/> FED   <input type="checkbox"/> PRO   <input type="checkbox"/> PRS   <input type="checkbox"/> SEG   <input type="checkbox"/> SEG-S</p>	<p>6. Chapter 20, Stats. Appropriations Affected N/A</p>
<p>7. Fiscal Effect of Implementing the Rule <input checked="" type="checkbox"/> No Fiscal Effect   <input type="checkbox"/> Increase Existing Revenues   <input type="checkbox"/> Increase Costs   <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Indeterminate   <input type="checkbox"/> Decrease Existing Revenues   <input type="checkbox"/> Could Absorb Within Agency's Budget</p>	
<p>8. The Rule Will Impact the Following (Check All That Apply) <input type="checkbox"/> State's Economy   <input type="checkbox"/> Specific Businesses/Sectors <input type="checkbox"/> Local Government Units   <input type="checkbox"/> Public Utility Rate Payers <input type="checkbox"/> Small Businesses <b>(if checked, complete Attachment A)</b></p>	
<p>9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). <b>\$ 0 - minimal</b></p>	
<p>10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? <input type="checkbox"/> Yes   <input checked="" type="checkbox"/> No</p>	
<p>11. Policy Problem Addressed by the Rule The objective of the revisions is to modernize language and process for: (1) certification exams; (2) format of education; and (3) certification levels.</p>	
<p>12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments. assessors, assessment compaines, municipal and county officials, other real estate appraisiers.</p>	
<p>13. Identify the Local Governmental Units that Participated in the Development of this EIA. N/A - public comments were solicited throughout process</p>	
<p>14. Summary of Rule's Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred) There is no state fiscal effect. The changes will potentially decrease local government costs for travel, training, and temporary assessor certifications by an unknown amount.</p>	
<p>15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule 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. The changes will potentially decrease local government costs for travel, training, and temporary assessor certifications by an unknown amount.</p>	
<p>16. Long Range Implications of Implementing the Rule The long-range implications of implementing this rule will be similar to the short-term implications. The rule will provide additional flexibility to the department to develop training materials and will potentially decrease the burden on local municipalities to provide training resources.</p>	

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17. Compare With Approaches Being Used by Federal Government

There are no existing or proposed federal rules or regulations addressing the subject regulated by the rule. property assessment is a state-specific issue.

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18. Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)

Illinois: 4 year certification, IAAO designation or Appraisal Institute designation acceptable. Continuing education requirements: 30 hours total (15 exams and graded, 15 non-graded) A minimum passing score of 70%; to be CIAO – Certified Illinois Assessing Officer, must have 60 hours of maintenance education over 4 years. 18 different classes offered by the IL DOR. •

Iowa: must take an exam with 70% or better score. Must have 2 years of appraisal experience to be appointed to an assessor position otherwise considered a temporary certification and named a provisional assessor and directed by revenue to take education within 18 months. Continuing education requirements: 150 hours over 6 years mandatory program (90 of 150 require an exam), 70 hours over 5 years for voluntary program. Mandatory certification for appointment and re-appointment require courses, examination and experience. Voluntary designation program requires courses, exam, appraisal report and 3 years of experience. Voluntary program is through the Institute of Iowa Certified Assessors. IAAO CAE designation fulfills the voluntary Iowa Certified Assessor requirements. •

Michigan: pre-cert education or pass exam to be an assessor. 4 certification levels: 1. MCAT – 3 day course with an exam 2. MCAO – 6 month training course, with exam 3. MAAO – advanced level twelve month program with a comprehensive exam plus USPSP course 4. MMAO – one year MAAO designation, one year experience in an assessing office, 12 month program with exam. Also acceptable if IAAO CAE designation and pass the Michigan Property Tax Admin exam. Continuing education requirements: 16 hours per year. Only 4 hours can be online. •

Minnesota: 4 certification levels: CMA, CMAS, AMA, SAMA; must be licensed by state board of assessors within 4 years. IAAO courses cannot be sole education for certification. MAI from Appraisal institute is an adequate substitute in place of CMA. 1. CMA – Certified Minnesota Assessor 2. CMAS – Certified Minnesota Assessor Specialist 3. AMA – Accredited Minnesota Assessor 4. SAMA – Senior Accredited Minnesota Assessor Continuing education requirements: 40 hours during a 4 year period for two levels and includes ethics. 50 hours during 4 year period for the higher 2 levels and includes ethics and PACE sources. IAAO courses accepted.

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19. Contact Name

Scott Sheilds

20. Contact Phone Number

(608) 266-8223

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**ADMINISTRATIVE RULES**  
**Fiscal Estimate & Economic Impact Analysis**

**ATTACHMENT A**

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1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

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2. Summary of the data sources used to measure the Rule's impact on Small Businesses

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3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

- Less Stringent Compliance or Reporting Requirements
  - Less Stringent Schedules or Deadlines for Compliance or Reporting
  - Consolidation or Simplification of Reporting Requirements
  - Establishment of performance standards in lieu of Design or Operational Standards
  - Exemption of Small Businesses from some or all requirements
  - Other, describe:
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4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

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5. Describe the Rule's Enforcement Provisions

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6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

- Yes    No
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**FISCAL ESTIMATE FORM**

**2019 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

<b>LRB #</b>
<b>INTRODUCTION #</b>
Admin. Rule # TAX 12.05,12.055,12.06,12.065, and 12.07

**Subject**  
 The rule changes modernize language and processes for assessor certification and training.

**Fiscal Effect**

<p><b>State:</b> <input checked="" type="checkbox"/> No State Fiscal Effect                  Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation</p> <p><input type="checkbox"/> Increase Existing Appropriation    <input type="checkbox"/> Increase Existing Revenues  <input type="checkbox"/> Decrease Existing Appropriation    <input type="checkbox"/> Decrease Existing Revenues  <input type="checkbox"/> Create New Appropriation</p>	<p><input type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Decrease Costs</p>
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**Local:**  No Local Government Costs

<p>1. <input type="checkbox"/> Increase Costs  <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p> <p>2. <input checked="" type="checkbox"/> Decrease Costs  <input checked="" type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p>	<p>3. <input type="checkbox"/> Increase Revenues  <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p> <p>4. <input type="checkbox"/> Decrease Revenues  <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p>	<p>5. Types of Local Governmental Units Affected:  <input checked="" type="checkbox"/> Towns    <input checked="" type="checkbox"/> Villages    <input checked="" type="checkbox"/> Cities  <input checked="" type="checkbox"/> Counties    <input type="checkbox"/> Others  <input type="checkbox"/> School Districts    <input type="checkbox"/> WTCS Districts</p>
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<p><b>Fund Sources Affected</b></p> <p><input type="checkbox"/> GPR    <input type="checkbox"/> FED    <input type="checkbox"/> PRO    <input type="checkbox"/> PRS    <input type="checkbox"/> SEG    <input type="checkbox"/> SEG-S</p>	<p><b>Affected Ch. 20 Appropriations</b></p>
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**Assumptions Used in Arriving at Fiscal Estimate:**

The Department of Revenue (DOR) Chapter Tax 12 revisions modernize language and processes for assessor certification and training. The proposed changes include the following: remove the word "classroom" to reflect online/electronic instruction, remove the "notarized" application requirement, reduce the minimum course hours to 30 minutes from 2.5 hours to reflect the move from classroom to electronic training, remove requirements to physically mail requests for temporary assessor certification, require DOR to review assessor certification levels and justification every five years as opposed to every ten, and to clarify confusing or contradictory language.

There is no state fiscal effect. The changes will potentially decrease local government costs for travel, training, and temporary assessor certifications by an unknown amount.

**Long-Range Fiscal Implications:**

<p><b>Agency/Prepared by:</b>                  Wisconsin Department of Revenue                  Craig Steinfeldt                  (608) 266-5705</p>	<p><b>Authorized Signature/Telephone No.</b>                  Wisconsin Department of Revenue                  Jamie Adams                  (608) 266-6785</p>	<p><b>Date</b>                  01-10-2019</p>
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**FISCAL ESTIMATE WORKSHEET**

Detailed Estimate of Annual Fiscal Effect

**2019 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

**LRB #**  
**INTRODUCTION #**

Admin. Rule # TAX  
 2.05,12.055,12.06,12.065, and  
 12.07

**Subject**

The rule changes modernize language and processes for assessor certification and training.

**I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):**

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations – Salaries and Fringe	\$	\$ -
(FTE Position Changes)	( FTE)	( - FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
<b>TOTAL State Costs by Category</b>	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S	\$	-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
<b>TOTAL State Revenues</b>	\$	\$

**NET ANNUALIZED FISCAL IMPACT**

STATE

LOCAL

NET CHANGE IN COSTS	\$ _____	\$ _____
NET CHANGE IN REVENUES	\$ _____	\$ _____

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 01-10-2019