

## ORDER OF THE DEPARTMENT OF REVENUE AMENDING AND CREATING RULES

The Wisconsin Department of Revenue (DOR) proposes an order to: **amend** Tax 12.05, 12.065 and 12.07; **relating to** Assessor Certification.

The scope statement for this rule, SS 094-18, was approved by the Governor on August 1, 2018, published in Register No. 752A2 on August 13, 2018, and approved by the Secretary of Revenue on October 3, 2018.

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### *Analysis by the Department of Revenue*

**Statutes interpreted:** ss. 73.09, 70.055 and 70.99, Wis. Stats.

**Statutory authority:** ss. 73.09(1) and (6) Wis. Stats.

**Explanation of agency authority:** s. 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.

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.

**Related statute or rule:** ss. 73.09, 70.055 and 70.99, Wis. Stats.

**Plain language analysis:** The department proposes to adopt revisions which are meant to modernize the language and process for assessor certification and training to agree with state law, technology, and other practical considerations. The proposed changes include the following:

1. Remove language requiring "classroom" training to reflect the move to online/electronic training resources
2. Remove language requiring a "notarized" application for temporary assessor certification
3. Reduce the minimum course hours of instruction for an individual continuing education course from 2.5 hours to 30 minutes to reflect the move from classroom to online/electronic instruction
4. Remove requirements to physically mail requests for temporary assessor certification
5. Require DOR to review assessor certification levels and justification every five years as opposed to a decennial (10-year) basis
6. Additional updates to clarify confusing or contradictory language

**Summary of, and comparison with, existing or proposed federal regulation:** There is no existing or proposed federal regulation addressing the subject regulated by the rule.

### **Comparison with rules in adjacent states:**

- 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.

**Summary of factual data and analytical methodologies:** The Department performed a comparative analysis of the certification process in other states. The Department evaluated the current statutory language and recent statutory changes to reevaluate the rules scope and purpose in relation to training and certification. The Department solicited feedback from interested parties during the entirety of the rule making process.

**Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:** 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.

These proposed rules are not expected to have an economic impact on small businesses, as defined in s. [227.114 \(1\)](#), Stats. The department did solicit feedback and encouraged interested parties (including assessors, local officials, and others) to provide written or other comment to the Department.

**Anticipated costs incurred by private sector:** 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.

These proposed rules are not expected to have an economic impact on the private sector.

**Effect on small business:** 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.

These proposed rules are not expected to have an economic impact on small businesses, as defined in s. [227.114 \(1\)](#), Stats.

**Agency contact person:** Please contact Scott Shields at (608) 266-7750 or Scott.Shields@wisconsin.gov, if you have any questions regarding this rule.

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**SECTION 1.** Tax 12.05 (2) is amended to read:

Tax 12.05 (2) APPLICATION. Application for temporary assessor certification shall be ~~in writing and notarized~~ on the form prescribed by the department of revenue.

**SECTION 2.** Tax 12.05 (3) is amended to read:

Tax 12.05 (3) WHEN VALID. Temporary assessor certification shall become effective upon ~~the mailing of a letter~~ distribution of the approval by the department of revenue. The ~~letter of~~ approval shall be ~~mailed~~ distributed within 5 business days of receipt by the department of an application as described in sub. (2). Temporary certification shall expire after whichever of the following first occurs:

- (a) ~~One hundred Ninety~~ days have expired since the certification became effective.
- (b) The applicant passes ~~results of the first~~ an assessor certification examination conducted after the temporary assessor certification became effective ~~are issued~~.

**SECTION 3.** Tax 12.065 (1) (d), (g) and (L) are amended to read:

Tax 12.065 (1) (d) “Continuing education” means those hours and subject areas of ~~classroom~~ instruction established for each level of assessor certification and approved by the department to meet minimum requirements for recertification.

(g) “Hour” means a period of 50 minutes of actual ~~classroom~~ instruction and shall not include time spent in writing tests and examinations.

(L) “Satisfactory completion” means receiving a passing grade score for a credit program or ~~physical~~ attendance at a noncredit program. Attendance at a credit program on an audit basis does not satisfy the requirement of satisfactory completion.

**SECTION 4.** Tax 12.065 (2) (d) and (f) (intro.) are amended to read:

Tax 12.065 (2) (d) The program shall be at least ~~2.5 hours~~ .5 hours in length.

(f) The minimum hours and subject areas of ~~classroom~~ instruction required by certification level are as follows:

**SECTION 5.** Tax 12.065 (5) (b) 1. d., 4. b., 5. b., and 6. are amended to read:

Tax 12.065 (5) (b) 1. d. Detailed outlines of each course with specific allocation of ~~classroom~~ hours to each topic.

4. b. The department shall approve only those programs whose primary emphasis is in the area of appraisal, property tax law, or management instruction. The ~~number of hours~~ amount of continuing education approved for a course will be only the actual ~~number~~ amount of ~~hours in~~ instruction time which ~~deal deals~~ directly with appraisal, property tax law, or management areas.

5. b. The approved instructor or the sponsor shall submit to the department a ~~notarized~~ list of those persons satisfactorily completing noncredit education programs which also certifies that the named students personally attended the minimum required ~~classroom~~ instruction. The ~~notarized~~ list shall be furnished within 10 days following completion of the program. A school or sponsor shall maintain records to establish the attendance record submitted for continuing education programs for five years.

6. Students shall register for the complete educational program, attend the whole program, and receive a certificate for the ~~hours~~ time for which the program was approved, except that a student who is forced by an emergency to leave a program may be given a certificate for the ~~hours~~ time actually attended, but not for less than ~~2.5 hours~~ .5 hours. Sponsors may make arrangements for make-up classes to enable students to meet attendance requirements.

**SECTION 6.** Tax 12.07 (2) (b) is amended to read:

Tax 12.07 (2) (b) The department shall review the levels of certification under par. (a) ~~after every decennial census of the United States of America~~ 5 years and revise them as needed. The levels of certification as revised under this paragraph shall be published by the department in the Wisconsin Property Assessment Manual.

**SECTION 7.** EFFECTIVE DATE. This rule shall take effect on the first day of the month following publication in the Wisconsin Administrative Register as provided in s. 227.22 (2) (intro.), Stats.

DEPARTMENT OF REVENUE

Dated: September 30, 2019 \_\_\_\_\_

By: \_\_\_\_\_  
Peter W. Barca  
Secretary of Revenue