

## **Assessment Management**

### **Pre Open Book Duties:**

1. Find and hold any prior year property splits documents.
2. Find and hold any prior year property “combine” documents
3. Find and hold any prior year property “assessed with” documents
4. Find and hold any prior year annexation or detachment documents.
5. Find and hold information on all building and demolition permits.
6. Find and hold all information related to sale of taxable property to exempt owners such as the state, county, digesters, etc. Be sure you know the date of sale; January 1 is always the assessed value date.
7. Assemble all prior and current year address changes to date. Ensure that ALL of them have been submitted through the Address Exchange and are current on Access Dane. NEVER use the tax collection GCS software to submit address changes.
8. Assemble all documents relating to road name changes. Ensure that ALL of them have been correctly recorded with the County Surveyor and Register of Deeds as needed.
9. Know what kind of assessment has been conducted. Did you have a revaluation? Was the assessment a full-value maintenance? What percent of the residences/businesses were physically inspected?

As “best practices” we recommend:

- a. Compiling the documents above on a daily basis all year long to keep the property records correct and to reduce the preparation time for Open Book.
- b. Keeping a separate file for each category that you can easily review with the assessor at Open Book.
- c. Requesting a copy of the split, tax with, and combine reports from Cheryl.
- d. Making these documents and reports available to the Clerk and the Treasurer, so each is aware of the change and the effect on the assessment and tax rolls.

Property Listing has other reports that are available in many formats. If you need something, give us a call so that we can talk about what you need and whether we have a report that can help.

### **Open Book Duties:**

1. We strongly encourage you to prevent errors by examining the assessment rolls thoroughly upon receipt. Clerk duties are specified by statute §70.52.
2. Make an appointment with the Clerk, Treasurer, and Assessor and address all of the following for removal, addition, and accuracy:

- New parcels, CSMs, plats, and replats
- Monitor percent complete and all permits for new construction
- Monitor all permits for existing improvement projects
- Removal of demolished buildings from the roll (use Municipal Permit process?)
- Verify that splits are recorded and assessed correctly
- Verify retired parcels. These could still have delinquent taxes.
- Lower the assessed values on “Unknown “ or “Unknown Address” parcels (\$100.00 for one year, then zero value)
- Annexation and detachment parcels
- Combined parcels
- “Assessed With” parcels
- Rezoning districts for the above
- Exempt properties – use assessor filings and the biannual filing for Confirmation, also February 15 County Clerk’s list.
- Omitted properties from last tax year added correctly to the current roll
- Palpable errors should not carried forward on the current roll
- Additions to the Personal Property Tax Roll
- Subtractions from the Personal Property Tax Rolls – use prior years PC-200 as a starting point
- Duplicates on the Personal Property Roll
- Duplicates on the Manufacturing Rolls
- Doomage
- Manufacturing Roll – correct taxation district and tax jurisdiction ID
- See that prior year §70.57 corrections are accurately represented in the current year
- Agree that the Municipal Assessment Report (MAR) and/or Tax Increment District Assessment Report (TAR) is correct.

All of this will be in addition to the calculations and reporting the assessor must prepare for your elected officials and the DOR. Arrange for the assessor to brief the electeds, and get copies of all the documents filed on your municipality’s behalf. Know when these documents were filed with the subject agency. Think about having the assessor explain to the electeds what each assessment decision and deadline means to the tax bills your residents and businesses will receive. Think about the questions your tax payers will ask. Think about having to give the answers. On live media.

PLEASE widely advertise your Open Book, and encourage as many people as possible to attend and check the details of their parcels and improvements. This is even more true in times of market volatility. Assessors are providing phone and online opportunities to check these details.

Encourage people to:

- Verify that permits for construction are correctly recorded.
- Verify percent complete on new construction.
- Verify that buildings demolished prior to January 1 of the current tax year are OFF the roll in the current year.
- Verify the accuracy of acreages on splits, open land, and all land sales.
- Track changes in assessments due to full value maintenance/market sales/appraisals for sale or refinancing
- Check comparables.
- Verify that property records accurately portray features and grade.
- Understand revaluation changes and consequences.

It is much easier to correct a problem at Open Book than later. Correct assessments result in fairer taxation because everyone is paying for what is actually present and true.

Encourage people to attend Board of Review if their concerns are not resolved at Open Book. The local BOR can make the appropriate determinations in a systematic way. Owners may not like the answer, but they will get a fair hearing and an answer.

### **Correction of Errors on a Certified Assessment Roll:**

Be sure you are using the correct assessment roll at the Board of Review.

One of the first events at Board of Review is that the Assessor and the Municipal Clerk each sign the current year assessment roll.[§70.49] By these signatures, the roll is “certified”. The assessor cannot change the roll alone from this point forward. The Clerk, and the Treasurer “shall” change the roll from this point forward. [§70.52 and §70.73]

After the assessment roll is certified, every correction must follow a process defined by statute. You cannot make this up as you go along.

Approved corrections can be made at the Board of Review. After the BOR is adjourned, changes can still be made, and must be made as the Clerk and/or Treasurer become aware of them.

Never adjust a certified Assessment Roll without telling the assessor and Cheryl Zellmer.

If correction of the certified assessment roll is necessary, the best way to handle errors is to correct them **before the tax bills are run.**

Never adjust a certified Assessment Roll without telling the assessor and Cheryl Zellmer.

- a. If the correction reduces the value to a lower figure, or removes a parcel, the local clerk can have the change made on the SOA and the assessment roll so all tax bills will be calculated correctly. The assessor/municipality needs to discuss the change with the owner. This owner needs the opportunity to be heard at a BOR. Normally, reductions and removals are uncontested. Do it in person and get it in writing.  
Notify the County Property Lister and Treasurer immediately if your local elected body has acted on any change to the certified roll.
- b. If the correction is increasing the value, or adding a property to the assessment roll, the assessor/municipality needs to discuss the change with the owner. This owner needs the opportunity to be heard at a BOR. In many cases, owners don't want to pay an additional tax bill the next year, so they will be agreeable to the addition and have no intention of contesting the assessment at a BOR. Do it in person and get it in writing. If the owner is not agreeable to a change this tax year, the correction needs to be handled as either omitted property or as a palpable error (see WI Stats) in the next succeeding tax year.

Remember, If the tax bills have been calculated and printed, but have NOT been mailed, it is not too late to correct an error.

**Correction of the Tax Roll AFTER the Tax bills are calculated and mailed:**

When an error has been alleged\* to have occurred, before taking any action, we encourage you to notify and confer with the following entities in the order listed:

**Local clerk/treasurer**, who verify the details of what actually occurred.

**Local assessor**, who can verify his/her actions and valuations.

**Local municipal attorney**, who can assist with verifying that the request for correction actually is valid, has met the statutory requirements for correction, and can advise what statutory process is to be followed.

**Local elected body**, who may need to take action in a noticed meeting.

**County Property Lister and Treasurer**, who can consult on the consequences and timelines for correction, especially in late October and November.

**Department of Revenue staff**, who have resources and process knowledge.

\* Note that we say "alleged." Not every request for correction is meritorious. We strongly urge you to evaluate every claim and seek all appropriate advice before any decision is made to adjust a tax roll.

