

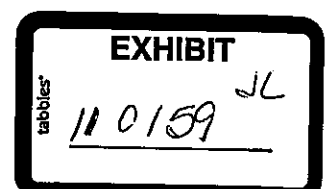
Members of the Judiciary and Legislation Committee

Regarding: Communication from Assessor Regarding Assessment Notice Procedure

Background: There are several provisions in Wisconsin Statutes that relate to providing notice to property tax payers of the completion of the annual assessment roll. The subject of the current inquiry relates to the assessment notices in particular. Regarding the notices, prior to 1997, state statutes required that any assessment changed by more than \$300 required the assessor to send a notice to the property owner at least 10 days in advance of the meeting of the board of review. After 1997 the requirement was altered that *any* change required notice and the notice must be sent at least 15 days in advance of the board of review. In addition to the notices themselves, another requirement is for the clerk to publish a class 1 notice or posted notice, under ch. 985 at least 15 days before the first day on which the assessment rolls are open for examination. These notices are intended to inform property owners of the completion of the assessment roll and alert them of the time to review their assessment. The assessor's job, after verifying that these notices have been properly given, is to be available for at least two hours while the assessment roll is open for inspection.

Milwaukee Practice: The City of Milwaukee Assessor's Office prides itself in the transparency we show during the entire assessment process but particularly in our open book procedures which are modeled by many offices throughout Wisconsin. The practice of sending out assessment notices to only properties that change dates 20+ years at least and is a practice followed statewide. Specifically, Madison and Racine, the two larger cities that also perform annual revaluations follow this practice. In addition to the statutory requirements and official notices outlined above the city assessor:

- Posts year-round on its web site the timing and date objections are due. Our web site is used extensively – over 1.5 million hits per year.
- Offers policy maker training every year before the assessments are mailed. The assessment notice count is part of each year's discussion.
- Provides a press release for the Journal Sentinel who reports a front page article in their newspaper. They include information about appeals and notices in their article.
- Confers with alderman about the open book process for aldermanic newsletter articles upon request.
- Attends neighborhood meetings year-round on assessment issues. The notice procedure is part of those discussions.
- We review assessments year-round, not just for the objection process.



There is no intent in our procedures to limit access to property owners filing objections. We are sensitive to the fact that property owners need to know the assessment cycle and its timeframe. We have that information as a permanent posting on our website. Being a first-class city, Milwaukee is the only municipality that has a consistent timeframe since by statute the objections must be filed by the 3<sup>rd</sup> Monday in May.

Over the past few years we have worked to enhance our procedures to ease the ability to file objections by providing forms by email, fax mail, regular mail and in-person. We no longer require property owners to speak with an assessor before getting the form although discussion of the assessment is part of the appeal process and we do prefer to initiate that up-front. In most cases we even pre-fill the header information on the objection form. There is not a direct correlation between the number of notices and the objections filed. The data supports this:

YEAR	NOTICES	OBJECTIONS	OBJ – NO NOTICE
2011	16,079	2,072*	1,477*
2010	99,968	2,345	1,748
2009	123,625	2,064	514
2008	70,147	2,619	397
2007	23,908	1,075	215
2006	144,766	2,901	73

\*to date

Summary: There is no malicious plot underway to deter property owners from exercising their rights to file an objection to the value of their property. The City's procedures already exceed the statutory requirements and practices by other Wisconsin assessors and their municipalities. Alternatives to enhancing awareness other than spending the postage money involved with required notices should be discussed before any policy is initiated.