



Department of Employee Relations

**Tom Barrett**  
Mayor

**Maria Monteagudo**  
Director

**Michael Brady**  
Employee Benefits Director

**Deborah Ford**  
Labor Negotiator

January 31, 2014

To the Honorable  
The Committee on Finance and Personnel  
Common Council  
City of Milwaukee

Dear Committee Members:                      Re: Common Council File Number 131351

The following classification and pay recommendations were approved by the City Service Commission on **January 14, 2014**.

In the Assessor's Office, 28 positions of Senior Property Appraiser, Pay Range 2HN and Property Appraiser (underfill title), Pay Range 2AN were recommended for a revised career ladder and pay system.

The job evaluation report covering the above positions, including the necessary Salary and Positions Ordinance amendments, is attached.

Sincerely,

Maria Monteagudo  
Employee Relations Director

MM:fcw

Attachments: Job Evaluation Report  
Fiscal Note

C: Mark Nicolini, James Carroll, Dennis Yaccarino, Deborah Ford, Nicole Fleck, James Owczarski, Mary Reavey, Amy Stenglein, Boyd McCamish, Kenneth Wischer, Daniel Panowitz, Calvin Lee, and Penni Secore (DC48)



**Job Evaluation Report**

City Service Commission Meeting Date: January 14, 2014

**ASSESSOR'S OFFICE**

Current	Recommendation
Senior Property Appraiser PR 2HN (\$48,352 - \$77,412) 28 positions	Senior Property Appraiser PR 2HN (\$62,606 - \$75,147)* 28 positions
Property Appraiser (underfill title) PR 2AN (\$41,768 - \$48,706)	Property Appraiser (underfill title) PR 2DN (\$49,077 - \$58,909)*

\*Additional compensation for employees designated as leadworkers or project leaders.

**Background**

During the past two years, the Assessor's Office has experienced great difficulty in hiring new Property Appraisers, especially more experienced candidates possessing several years of appraisal experience. A communication jointly prepared by the Commissioner of Assessments, Assessment Division Managers, and Property Appraisers details these recruitment difficulties and proposes a new career ladder and pay system that addresses this and other issues. This communication noted that, if no action is taken, the recruitment and retention of talent will become even more difficult with the impending retirements that are anticipated in the near future.

In assisting the Assessor's Office with this project, research was conducted regarding the pay level of property appraisers and a number of discussions were held with the City Assessor and Property Appraisers. These discussions resulted in the development of the proposal that is presented in this report for a revised career ladder and pay system. Commissioner Mary Reavey and Employee Relations staff met with affected employees on November 18, 2013 to explain the proposal, obtain feedback, and to respond to questions.

**Duties and Responsibilities**

The appraisal staff in the Assessor's Office includes 28 Senior Property Appraisers, three Assessment Division Managers, in addition to the Chief Assessor and Commissioner of Assessments.

The current career ladder and pay system for Property Appraisers was negotiated in 2000 by representatives of the Assessor's Office, Labor Relations, and employee representatives. Its purpose was to support the development of a more knowledgeable, better trained, and more versatile appraisal staff capable of conducting all types of appraisals. The system was implemented with a significant amount of cross training and did achieve its objectives. This system tied higher levels of pay to the attainment of specified job related certifications.

The current pay ranges for Property Appraiser and Senior Property Appraiser are presented below.

Title	PR	Minimum	Maximum
Property Appraiser	2AN	41,768	48,706
Senior Property Appraiser	2HN	48,352	77,412

As illustrated, Property Appraisers are hired at \$41,768 annually. Employees would be promoted to the Senior Property Appraiser title following a probationary period and attainment of specific credentials. Within this previous career ladder, employees in the Senior Property Appraiser title were eligible to earn higher rates of pay by obtaining specified certifications indicating the acquisition and use of additional knowledge. Movement through this career ladder has been frozen since 2009.

## **Duties and Responsibilities**

Property Appraisers perform technical and administrative work in the valuation and assessment of real and personal property for the purpose of taxation. Their work involves extensive fieldwork in the review of existing and new properties and administrative and technical work in the office. The job requires a substantial amount of interaction with members of the public, including business owners, real estate professionals, legal professionals, elected officials, and others.

The knowledge, skills, abilities, and competencies required for successful job performance include:

- Thorough knowledge of the principles, methods, and techniques of real and personal property assessment and valuation.
- Ability to establish and maintain effective working relationships with taxpayers, the general public, employees, and other departments.
- Ability to use specialized software applications
- Knowledge of statistical analysis and methodologies.
- Ability to gather and analyze complex statistical, financial and accounting information relative to property appraisal
- Considerable knowledge of City of Milwaukee Ordinances, planning and zoning, and general State laws governing real and personal property assessments, and statutory exemptions.
- Knowledge of building construction methods and architecture
- Knowledge of real estate processes and financial processes related to such
- Ability to maintain property records
- Thorough knowledge of the relationship between valuation and taxation and applicable governing standards
- Ability to present expert testimony in Circuit Court
- Ability to write detailed reports regarding the assessment of commercial properties for Circuit Court
- Ability to compile and create information and exhibits to be used in Circuit Court
- Ability to participate in the development of related office systems and programs.
- Ability to lead, train and mentor technical and professional staff
- Ability to prepare detailed written reports
- Ability to read and interpret deeds, maps, plats and construction blueprints.
- Ability to physically access field locations in order to observe and record physical property characteristics relevant to assessment.

The minimum requirements for entry to the job of Property Appraiser include:

- A Bachelor's Degree with a major in Real Estate, Business Administration, Finance, Geography, Architecture, Construction Management or related field  
Or
- Property Assessment certification or an Associate's Degree in Real Estate; and two years of professional level experience in property assessment or property appraisal

Or

- Four years of professional level experience in property assessment or property appraisal.

Certification by the State of Wisconsin at the Property Appraiser, Assessor I or Assessor II level under the State Assessor Certification Program is required within six months of appointment.

### **Changes in Duties and Responsibilities**

In presenting its proposal for a revised career ladder and pay system, the department drafted a detailed narrative of the changes that have taken place in the duties and responsibilities of Property Appraisers. This document was created by the appraisal staff and supervisory staff of the Assessor's Office. As stated in that document, and verified by Employee Relations, a change in the proceedings of the Circuit Court has had a significant impact upon the work performed by a number of Senior Property Appraisers and some Property Appraisers. Prior to 2001, all appeals heard by the Circuit Court were based solely upon the record made at the Board of Review. The City Attorney's Office drafted briefs regarding disputed appraisals and submitted them to the Circuit Court. This process required a more limited involvement and analysis on the part of Appraisers and supervisors in the Assessor's Office. The Circuit Court then made its decision based upon the existing record, without additional information, exhibits, or testimony from either party.

Today, however, Circuit Court hearings are *de novo*, meaning "from the new," without reference to the legal conclusions or assumptions made by the City of Milwaukee's Board of Review. As a result, a number of Senior Property Appraisers now devote most of their time to researching information, creating and compiling documents that include charts, graphs, photographs, quantitative data, and writing lengthy reports for submission to the Circuit Court. In addition, Appraisers provide expert testimony to the Court. It is estimated that the staff of the Assessor's Office devotes over 5,000 hours to these hearings on an annual basis, requiring expenditures equal to 17% of its operating budget. As a result, some Senior Property Appraisers are now required to have more specialized knowledge and skills in certain areas of property appraisal.

In addition, as assistant manager and supervisory positions have been eliminated, some Appraisers have taken on some of the responsibilities formerly associated with managers and supervisors such as delegating work to other Appraisers, coordinating projects, overseeing work in progress, and applying complex software applications to data for inclusion in narrative appraisal reports. Further, responsibilities that were previously associated with managerial and supervisory staff, such as the assessment of personal property, assessment of mobile home parks, field work related to exempt property, and training have been performed by some Senior Property Appraisers. Additionally, the work of some less experienced Property Appraisers has also been affected. Some newer Property Appraisers perform work formerly associated with Senior Property Appraisers such as performing valuations for larger and more complex commercial properties and performing more complex assignments significantly earlier in their careers.

### **Salary Survey Information**

Although salary survey information for property appraisers is readily available from the Department of Labor's Bureau of Labor Statistics and the Economic Research Institute' (ERI), a wage and salary database to which the Department of Employee Relations subscribes, the data from these sources reflects the work of appraisers employed by financial institutions or independent contractors who appraise real property at a given point in time to determine its value for purchase, sales, investment, mortgage, or loan purposes.

In contrast, Appraisers in the Assessor's Office use a mass appraisal process to determine the value of residential properties. As stated by the Association of Assessing Officers, a mass appraisal process values "a group of properties as of a given date using common data, standardized methods, and statistical testing. To determine a parcel's value, assessing officers must rely upon valuation equations, tables, and schedules developed through mathematical analysis of market data. Values for individual parcels should not be based solely on the sale price of a property; rather, valuation schedules and models should be consistently applied to property data that are correct, complete, and up-to-date." (Source: International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property*, April, 2013.) This work is very different from that of "bank appraisers." In addition, for a number of reasons, Property Appraisers in the Assessor's Office are primarily involved with the valuation of commercial property for purposes of taxation.

Salary survey data from three Midwestern cities with work processes and job descriptions comparable to that of the City of Milwaukee Assessor's Office were considered in determining rates of pay for these positions.

City of Milwaukee  
 June 2013

Title	PR	Minimum	Maximum
Property Appraiser	2AN	41,768	48,706
Senior Property Appraiser	2HN	48,352	77,412

City of Madison, Wisconsin\*  
 October 2013

Title	Minimum	Maximum
Property Appraiser 1	49,260	55,735
Property Appraiser 2	53,917	62,357
Property Appraiser 3	57,781	67,695
Property Appraiser 4	59,988	70,516

\*Longevity Pay was not considered in these rates

City of Minneapolis, Minnesota  
 October 2013

Title	Minimum	Maximum
Assessor 1	50,209	65,424
Assessor 2	55,230	71,968
Assessor 3	58,575	76,330

City of St. Paul, Minnesota  
 October 2013

Title	Minimum	Maximum
Real Estate Appraiser 1	38,761	57,683
Real Estate Appraiser 1 Appeals	41,228	61,066
Real Estate Appraiser 2	43,916	64,981
Real Estate Appraiser 2 Appeals	46,280	68,570
Real Estate Appraiser 3	50,903	75,395
Real Estate Appraiser 3 Appeals	54,005	80,003
Real Estate Appraiser 4	60,667	90,048

## Recommendations

As may be seen, the current recruitment rate for Property Appraisers for the City of Milwaukee, at \$41,768, is higher than that offered by St. Paul but significantly below the rate offered by Minneapolis and Madison, at \$50,209 and \$49,260 respectively. The salaries associated with the City of Madison are particularly noteworthy because the work performed by Property Appraisers at the 3 level is very similar to the work performed by Appraisers in the City Assessor's Office. The data also indicates that the City's maximum for Senior Property Appraiser is appropriate for the current system. The present maximum does not, however, take into account the changes that have taken place in duties and responsibilities of some Property Appraisers and Senior Property Appraisers that have increased the degree of knowledge/skill required and responsibility exercised. It is therefore recommended that a new career ladder and pay system be established for Property Appraisers that recognizes these changes and also accomplishes the following:

- Attracts well qualified Property Appraisers by providing a competitive recruitment rate commensurate with the local labor market and flexibility in recruitment rates reflecting individuals' expertise and relevant work experience.
- Provides an opportunity for Property Appraisers to advance their careers by obtaining certifications indicating higher levels of expertise in their field. When combined with fully successful job performance, employees will have the opportunity to earn higher rates of pay.
- Recognizes and compensates employees who are functioning as lead workers or subject matter experts. It is proposed that the Commissioner of Assessments may designate up to 10 Appraisers into a leadworker or project leader role. Such assignment may include assisting Assessment Division Managers in the development and coaching of junior appraisers or taking on assignments such as property tax exemption issues, litigation and technology.

This new system is detailed in a 19-page document entitled *Assessor's Office Appraiser Salary Scale Proposal*, the final version of which was received on November 27, 2013 and is included with this report for reference. This document was jointly developed by a team of Property Appraisers, Assessor's Office Supervisors, and the Commissioner of Assessments, with input from the Department of Employee Relations.

This new career ladder and pay system is very similar in concept to several other systems approved during the past two years for the following employee groups:

- Environmental Health Officers in the Milwaukee Health Department
- Code Enforcement Inspectors in the Department of Neighborhood Services
- Vehicle Mechanics in the Fleet Services Section of the Department of Public Works
- License Assistants in the License Division of the Office of the City Clerk

The objective of each of these career ladder/pay systems is to create a more knowledgeable and flexible workforce. Employees have an opportunity to move through the pay ranges when they attain specified higher level knowledge, skills and job performance associated with each increment. The aforementioned document created by the Assessor's Office specifies the criteria that must be met for employees to obtain each pay increment in the system.

The specific job classifications, increments, and footnotes associated with this proposal are as follows:

Property Appraiser  
 Pay Range 2DN

Increment	1	2	3	4
Biweekly	1,887.58	2,006.04	2,131.93	2,265.72
Annual	49,077.08	52,157.04	55,430.18	58,908.72

Property Appraiser Footnotes:

- Employees will advance to the next rate in the following range upon certification by the Commissioner of Assessments of having attained and maintained at all times the required credentials and demonstrated job performance: \$1,887.58, \$2,006.04, \$2,131.93, \$2,265.72. Recruitment at any increment in the range based upon experience and credentials with the approval of Employee Relations.
- An employee transferred into this title will be placed in the pay step that corresponds with demonstrated core competencies and certifications. If the employee's prior rate is higher than the appropriate step, the employee will retain their previous rate and will move to the next higher step when they have demonstrated the required core competencies and certifications.
- An employee promoted into this title will receive the pay increment in the new pay range that is higher than the employee's current rate. The employee must achieve all required credentials up to and including the new increment within the probationary period. If the required credentials are not demonstrated, the employee will be demoted to the previous title and rate of pay.
- An employee designated as a "Project Leader" by the Commissioner of Assessments will receive an additional 5% biweekly while performing those functions.

Senior Property Appraiser  
 Pay Range 2HN

Increment	1	2	3	4
Biweekly	2,407.91	2,559.02	2,719.61	2,890.28
Annual	62,605.66	66,534.52	70,709.86	75,147.28

Senior Property Appraiser footnotes:

- Employees will advance to the next rate in the following range upon certification by the Commissioner of Assessments of having attained and maintained at all times the required credentials and demonstrated job performance: \$2,407.91, \$2,559.02, \$2,719.61, \$2,890.28. Recruitment at any increment in the range based upon experience and credentials with the approval of Employee Relations.
- An employee transferred into this title will be placed in the 3 pay step that corresponds with demonstrated core competencies and certifications. If the employee's prior rate is higher than the appropriate step, the employee will retain their previous rate and will move to the next higher step when they have demonstrated the required core competencies and certifications.
- An employee promoted into this title will receive the pay increment in the new pay range that is higher than the employee's current rate. The employee must achieve all required credentials up to and including the new increment within the probationary period. If the

required credentials are not demonstrated, the employee will be demoted to the previous title and rate of pay.

- An employee designated as a "Project Leader" by the Commissioner of Assessments will receive an additional 5% biweekly while performing those functions.
- An employee designated as a "Lead Property Appraiser" by the Commissioner of Assessment will be paid these rates upon certification by the Commissioner of Assessments of having attained and maintained at all times the required credentials and demonstrated job performance: \$3,034.80, \$3,186.54.

### **Action Required – Effective Pay Period 1, 2014 (December 22, 2013)**

In the Salary Ordinance,

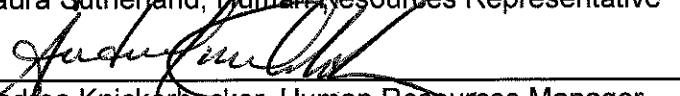
under Pay Range 2AN delete the title "Property Appraiser" and footnotes 1 and 8 in their entirety; under Pay Range 2DN, add the title "Property Appraiser" and footnotes 24, 25, 26, 27 to read as follows: (24) Recruitment is at \$1,887.58 (\$49,077.08). Employees will advance to the next rate in the following range upon certification by the Commissioner of Assessments of having attained and maintained at all times the required credentials and demonstrated job performance: \$1,887.58, \$2,006.04, \$2,131.93, \$2,265.72. Recruitment at any increment in the range based upon credentials with the approval of Employee Relations.; (25) An employee transferred into this title will be placed in the pay step that corresponds with demonstrated core competencies and certifications. If the employee's prior rate is higher than the appropriate step, the employee will retain their previous rate and will move to the next higher step when they have demonstrated the required core competencies and certifications.; (26) An employee promoted into this title will receive the pay increment in the new pay range that is higher than the employee's current rate. The employee must achieve all required credentials up to and including the new increment within the probationary period. If the required credentials are not demonstrated, the employee will be demoted to the previous title and rate of pay.; (27) An employee designated as a "Project Leader" by the Commissioner of Assessments will receive an additional 5% while performing those functions.

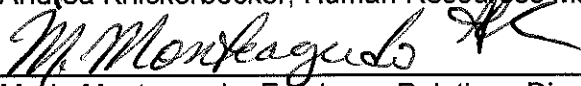
under Pay Range 2HN, delete footnotes 2 and 3 in its entirety and replace with (2) Recruitment is at \$2,407.91 (\$62,605.66). Employees will advance to the next rate in the following range upon certification by the Commissioner of Assessments of having attained and maintained at all times the required credentials and demonstrated job performance: \$2,407.91, \$2,559.02, \$2,719.61, \$2,890.28. Recruitment at any increment in the range based upon credentials with the approval of Employee Relations. (3) An employee transferred into this title will be placed in the pay step that corresponds with demonstrated core competencies and certifications. If the employee's prior rate is higher than the appropriate step, the employee will retain their previous rate and will move to the next higher step when they have demonstrated the required core competencies and certifications.; and add to title "Senior Property Appraiser" footnotes 9, 10 and 11 to read as follows: (9) An employee promoted into this title will receive the pay increment in the new pay range that is higher than the employee's current rate. The employee must achieve all required credentials up to and including the new increment within the probationary period. If the required credentials are not demonstrated, the employee will be demoted to the previous title and rate of pay.; (10) An employee designated as a "Project Leader" by the Commissioner of Assessments will receive an additional 5% while performing those functions.; (11) An employee designated as a "Lead Property Appraiser" by the Commissioner of Assessment will be paid these rates upon certification by the Commissioner of Assessments of having attained and maintained at all times the required credentials and demonstrated job performance: \$3,034.80, \$3,186.54.



In the Positions Ordinance, under Assessor's Office, Assessment Division, Real Property, delete the title and nine positions of "Property Appraiser" and add nine positions of "Senior Property Appraiser (A)" with footnote A to read as follows: (A) Up to 10 positions may be designated by the Commissioner of Assessments as a Project Leader or Lead Property Appraiser.

Prepared by:   
Laura Sutherland, Human Resources Representative

Reviewed by:   
Andree Knickerbocker, Human Resources Manager

Reviewed by:   
Maria Monteagudo, Employee Relations Director

## *Assessors' Office Appraiser Salary Scale Proposal*

**Background:** The mission of the City of Milwaukee Assessor's Office is to find, list, and uniformly value all taxable property in the City as required by law. The assessment process is governed by state statute, specifically Chapter 70 Wis. Stats. Not only does this chapter define how assessments are made, but how the office also must comply with the legal requirements for processing assessment objections and determining eligibility for property tax exemptions. Finally, the assessor's office provides information to the public, other city departments, and other various public agencies. Within this mission the office also must deliver impartial, accurate and understandable assessments. The importance of completing yearly revaluations is critical in maintaining fair and uniform assessments throughout the city. An accurate property tax provides fair and dependable revenues along with continued confidence in local government. To successfully complete this undertaking, it is vital to retain specialized employees and attract future appraisers who are willing to complete a vigorous training and education process and apply specific expertise unique to our office. The Assessor's Office has used technology, strong recordkeeping, and other efficiency improvements to increase its productivity by 59% between the 1999 and 2013 assessment years. Overall, Assessor FTE's have decreased 12%, with little change in total real estate parcels and levels of appeals in that time. The Assessor has managed to increase parcels per FTE by 16% since 2004 without a demonstrable decrease in accuracy or increase in contested assessments. This accomplishment speaks volumes about the professionalism and longevity of current staff to continually meet the demands of increasingly complex assignments. However, recently we have begun to find our current appraiser pay structure is no longer allowing the office to recruit and retain the best employees.

The current Assessors' office appraiser pay range is a 13 step range beginning at pay range 2AN with \$41,150.98 annual salary and advancing to Senior Appraiser special attainment step 13 under pay range 2HN with a maximum salary of \$76,268.40.

This pay range began when the office was successfully and innovatively restructured in 2000 to cross train appraisers on all property types. This allowed the office to achieve greater flexibility in our staff and workload enabling the department to complete more work with less personnel. At the beginning of our new organizational structure in year 2000 we had 36 appraisers, 16 office assistants and 14 managers. Today we have authority for 28 appraisers, 9 office assistants and 7 managers. The volume of work and complexity of assignments has significantly increased over the last 13 years due to changes in appeal procedures and the nature of the real estate market.

In particular, one of the department's biggest threats relates to the complexity of appeals for the City's most valuable properties. Prior to 2001 all appeals from the Board of Review were heard certiorari; that is based on the record made at the Board of Review. This procedure involved minimal appraiser and supervisory input as the briefs were drafted by the City Attorney's Office and decided at Circuit Court without additional testimony by either party. Today, with the property owner's ability to invoke Wisconsin Statute 74.37, the Circuit Court hearings are de novo. This procedure engages the department in a new hearing in front of a judge basically "doing over" the Board of Review hearing. Because of this change, the procedure now requires significant preparation, research, detailed appraisal reports and testimony by our appraisers. The increase in workload has substantially affected the entire spectrum of our appraisal staff because §74.37 de novo hearing consumes a large percentage of a senior appraiser's time causing newer junior staff to handle more complicated assignments early in their career. We have recently started to track the time and effort that this entails and to date have found that it requires over 5,000 staff hours and 17% of our operating budget. Although this challenge has been accepted by

our current staff it has been problematic dealing with large pay discrepancies among staff. Additional problems have begun to surface with recruiting and retaining appraiser staff – especially the newer hires.

In order to cope with the more difficult requirements, our senior staff has had to learn more diverse and more specialized skills. In addition they have had to accept responsibilities above and beyond what has been typical for our appraisers in the past. This includes the ability to delegate and coordinate projects and apply sophisticated Microsoft office applications that aid in the necessary appraisal report writing entailed to successfully win an appeal. Also, the office has passed on functions previously held by supervisors such as the assessment of personal property, assessment of mobile home parks, field work related to exempt property and large amounts of new staff training to some of the senior property appraisers. Each and every one of our senior property appraisers has expert knowledge, skills and abilities that are unique and valuable for the department to competently function.

There are several problems with the current structure that has caused the department to seek the ability to recognize and pay appropriate personnel fairly and uniformly for the work that they do. The main problems are twofold. First, the current pay range only permits us to recruit at the property appraiser pay range and second, current pay freezes have left the department with little room to increase pay that would typically come with increased experience, knowledge, skills and abilities. In the first instance, we desperately need the ability to hire appraisers dependent upon experience and training they bring to the department rather than at the designated property appraiser starting pay of \$41,151. This is because it would be beneficial to hire experienced commercial appraisers or experienced assessors to fill positions. Our current pay structure is not appealing to experienced appraisers as evidenced during our most recent hiring process when a highly qualified commercial appraiser declined consideration for an appraiser position because of the low starting pay. In the second instance, the ability to increase pay for appraisers as their expertise and training eventually warrant will aid in staff retention and allow for fairness in distributing workload and being paid for similar work assignments. Many of our newer appraiser hires have stepped up to the plate and significantly contributed to the department's ability to distribute workload by taking on assignments that would traditionally take years of experience before delegation. In addition, their computer skills and organizational abilities have allowed us to delegate to them portions of written appraisal assignments that have now become so critical in measuring the department's overall success.

Beyond what is discussed above it is important to point out that over the last few years we have hired several new appraisers, three of whom left taking higher paying positions after having spent city time and city resources training them. This is not unique to us; the appraisal profession throughout the nation has been losing appraisers at a rate of 3% per year for the last five years as indicated by the Appraisal Institute statistics displayed in Addendum #1. There are fewer new appraiser trainees entering the business due to new Appraiser Qualifications Board (AQB) requirements. Nationally, nearly 50% of all appraisers are between the ages of 51 and 65. Less than 12% are under 35. The number of qualified appraisers will likely decrease at a greater rate in the near future due to retirements and other factors. The assessment profession mimics these statistics. Since 2007 there are about 20% fewer certified assessors statewide. The Department of Revenue (DOR) has recently made mandatory additional, annual reports pertaining to the compliance with Uniform Standards of Professional Appraisal Practice (USPAP). The purpose of them is to generate more accountability in the assessment process and increase the professionalism of assessors. These requirements, in addition to the aging assessor demographic, will certainly continue to contribute to the downward pressure on the pool of certified assessment personnel. See Addendum #2. In the next 9 years, up to 80% of the Assessors' office will be eligible to retire.

**Proposed Solution:** Allow the Assessor’s Office to implement ten proposed appraiser salary steps as designated below.

<b>Property Appraiser</b>				
<b>PR 2DN with footnoted increments</b>				
<b>underfill title</b>				
Recruitment at any increment in the range with the approval of DER (recruitment rate linked to credentials)				
4 increments				
increment	1	2	3	4
biweekly	1,887.58	2,006.04	2,131.93	2,265.72
annual	49,077.08	52,156.96	55,430.12	58,908.70

<b>Senior Property Appraiser*</b>				
<b>PR 2HN with footnoted increments</b>				
<b>28 positions</b>				
Recruitment at any increment in the range with the approval of DER (recruitment rate linked to credentials)				
4 increments				
increment	1	2	3	4
biweekly	2,407.91	2,559.02	2,719.61	2,890.28
annual	62,605.57	66,534.45	70,709.88	75,147.35
*Up to 10 positions of Senior Property Appraiser may be designated as Lead Property Appraiser and be paid in the following increments				
while performing the functions of a Lead Property Appraiser:				
increment		5	6	
biweekly		3,034.80	3,186.54	
annual		78,904.72	82,849.95	
*Up to three Senior Property Appraisers may be designated as a Project Leader and receive an additional 5% while performing those functions.				
Projects may include exemption determinations, personal property or litigation report writing.				

The ten steps are broken down into Property Appraiser and Senior Property Appraiser titles. The Senior Property Appraiser position also allows for a limited number of advanced positions titled Senior Lead Appraiser. These ten steps are cumulative; each consecutive step builds upon the knowledge and experience gained in the previous step. These ten steps include an analysis of the skills, ability and education needed to successfully advance through the range. Instead of the 13<sup>th</sup> achievement step that was previously allowed prior to Act 10, the anticipated top salary should be increased to reflect the added education, experience and responsibility that is now required for our most senior staff. As an example, this added responsibility might include team leader status for handling the personal property assessment citywide, handling exemption applications citywide, or staff training.

It also allows the Assessor’s office to recruit and hire up to and including the Senior Property Appraiser step 4 pay range in an effort to hire and retain the best qualified applicants.

## *Proposed Assessor Office Step Progression*

### General:

- It is assumed that all required courses are subject to equivalency interpretation with approval by the Assessment Commissioner. This will be done with proper documentation for the equivalent course via syllabus or similar alternative provided by the appraiser seeking approval.
- Skills and abilities that are designated throughout this document are the tasks appraisers need to learn, acquire, perform and master for each pay step. It is important to note that these duties, knowledge and experiences are cumulative and inclusive in the workload through the entire step process.
- Certification at appropriate level for the step must be attained and maintained.
- There will be an internal process designed for implementation. The process will be initiated by the appraiser when they feel they've met the requirements necessary to reach the next pay step. In the event the immediate supervisor denies approval, an appeal to the Chief Assessor or Assessment Commissioner will be an employee option. The last appeal step would be to Employee Relations which would review the matter and render a decision based on the stated facts.

### Step 1

#### **New Hire, Entry Level – Probationary Period**

**The minimum requirements needed to become an entry level, Property Appraiser are as follows:**

- Bachelor's Degree from an accredited college or university with a major in Real Estate, Business Administration, Finance Geography (GIS coursework), Architecture, Construction Management or related field  
Or  
Property Assessment Certification or Associate's Degree in Real Estate from an accredited college and two years professional level experience in property assessment or property appraisal  
Or  
Four years of professional level experience in property assessment or property appraisal. Note that equivalent combinations of education and experience may be considered.
- Certification by the state of Wisconsin at the Property Appraiser, Assessor I, or Assessor II level under the State Assessor Certification Program within 6 months of the appointment.
- Valid Driver's license and availability of a properly insured personal vehicle for the use on the job required at time of appointment and throughout appointment.

#### **Knowledge, Skills and Abilities:**

- Knowledge of currently accepted property valuation and assessment principles and practices
- Knowledge of basic computer applications, data bases and spreadsheets
- Knowledge of the Wisconsin State Statutes Chapter 70 and other property tax laws and regulations
- Knowledge of basic mathematics and statistical principals and their application
- Knowledge of materials and methods involved in the construction or repair of houses, buildings or other structures and construction costs and building values

- Skills in reading and understanding written job related materials such as manuals, laws, etc and the ability to apply laws and regulations to actual situations.
- Oral communication skills including active listening, conveying information to others effectively, the use of correct language skills, making effective oral presentations
- Skill in interpersonal relations, dealing with diverse groups of people in a professional and positive manner, customer service skills; handle irate/emotional customers
- Skill in working with others to accomplish department goals and objectives
- Planning and organizing skills; ability to meet deadlines; change priorities
- Judgment and decision making skills
- Problem recognition and problem solving skills
- Ability to work effectively under stress
- Ability to notice and see details of property during inspections

## Step 2

**The appraiser will have met the following requirements during Step 1 in order to advance to Step 2:**

- If not obtained prior to appointment - obtain WI State Assessor Certification at Property Appraiser or higher within six months.
- Completed at least one assessment cycle
- IAAO Forum 976 Public Relations & Customer Service or equivalent.
- IAAO Workshop 171- IAAO Standards of Professional Practice and Ethics
- Required Educational Hours = 16

## **Skills, Duties, and Responsibilities**

- **Complete public relations & customer service training.** Ensuring customers concerns are understood and rectified through communication, explanation, and/or inspection of property issues. Diffusing irate customers (in the field, at the office, over the phone). Using correct body language to put assessor's office customers at ease.
- **Learn office procedures such as calendar maintenance, scheduling appointments, sending letters and completing mileage and time cards.** Property Appraisers are now performing their own administrative functions in that they need to prepare and send letters for inspecting and gathering information regarding specific properties; answer phone inquires; have ability to schedule such appointments; document their mileage accumulated during such inspections; and organize this information onto their bi-weekly time card.
- **Learn assessment cycle & calendar.** Throughout the year, there are statutory deadlines which the Assessor's Office must comply. Property Appraisers must be aware of these dates to ensure their work is complete and accurate by office and statutory deadlines.
- **Complete general safety training.** Property Appraisers must understand what to do and what not to do in the many situations they may encounter. This not only entails staying safe from, and dealing with, potentially irate or violent customers, but also cautiously reviewing unsound and other potentially dangerous properties.
- **Study WPAM (Wisconsin Property Assessment Manual) to pass Assessor exam.** All Property Appraisers in the office must have a certification from the Wisconsin Department of Revenue (DOR) within one year of employment. WPAM is a 23-chapter property assessment guide, released by the DOR, explaining appraisal principles, legal

references, property types, valuation approaches, along with a wide-range of other assessment-related materials. Knowledge of the information contained in WPAM is crucial for attaining state certification and properly conducting assessment work.

- **Study Chapter 70 Wis. Stats – General Property Taxes.** Chapter 70 of the Wisconsin State Statutes concerns legal definition of general, real and personal property. This chapter details how property is legally valued. It also sets forth rules for the Board of Assessors and the Board of Review. This chapter establishes the assessment calendar. Chapter 70 is a legal guide to all things property tax related in Wisconsin.
- **Read and comprehend the RVS (Residential Valuation System) manual.** This Assessor's Office manual explains the different fields contained within RVS; it also details the correct data entry processes.
- **Learn residential style types, descriptions & property record card (PRC) input fields.** To properly compare and understand housing stock, and thus develop fair and equitable assessments, each Property Appraiser should know the different types of architecture that make up his or her neighborhoods. The assessor's office has a Residential Grading Manual each appraiser should be familiar with. Information such as the architectural style, location, lot size, bedroom count, bathroom count, garage, etc. make up the property record card. The PRC contains numerous variables, of varying value, which account for the total value of a specific property. Property Appraisers need to understand these fields to know what to look for when inspecting a property, and also so they can adjust for differences between comparable properties.
- **Read and comprehend the land manual to value vacant land.** The Property Appraiser must understand the possible uses of a parcel to correctly assign a value to it. The appraiser must be aware of the parcel's size, view, shape, location, the law of diminishing returns concerning the size of the lot, the zoning, adverse influences which may decrease value, and ensuring uniformity amongst similar-sized and zoned parcels.
- **Learn Milwaukee neighborhoods.** To properly organize and compare properties for assessment purposes, Property Appraisers should have a good understanding of the topography, demography, and economics of the neighborhoods for which they are responsible.
- **Comprehend real estate legal descriptions.** This is a description of a parcel of land that serves to identify the parcel in a manner sanctioned by law. The purpose is to establish a parcel's size and shape and to identify its location. In Wisconsin, the rectangular survey system forms the basis for the legal description. The rectangular survey system specifies locations by using a rectangular coordinate system. It consists of principal meridians that run north and south and indicate longitude, and base lines that run east and west and indicate latitude. The quadrangles are further subdivided in 16 townships, with each side of a township measuring 6 miles and covering an area of 36 square miles. Townships are further subdivided into 36 1-square mile sections, with each section equal to 640 acres. The description includes: a subdivision name or certified survey map number and the lots and/or blocks; the quarter section, section, town and range number; along with the municipality and the county.
- **Complete residential sale reviews to determine validity.** In order to better understand the markets which they are valuing, Property Appraisers must gather information and conduct interviews with buyers and sellers, in their respective neighborhoods, to determine valid sales useable for analyzing market changes, property updates, and yearly assessments.
- **Undergo training to complete permits for RVS.** Permits are taken out for properties undergoing some sort of renovation. These permits are transferred into our system for each specific property. As needed, the Property Appraisers send letters for interior inspections to review the work, or they perform drive-bys to inspect exterior alterations.

- **Add & delete records for residential.** Due to ongoing changes to properties, appraisers need to understand the office's system for changing tax key numbers, updating records, and/or deleting files. An example is a property which has been razed or newly constructed needs proper file maintenance to account for changes to the property listing.
- **Receive a residential neighborhood assignment.** The assessor's office has the city divided into 142 residential neighborhoods. Only residential properties (from a single-family to a 10-unit apartment) are in this system. Each Property Appraiser is typically responsible for several residential neighborhoods which equates to several thousand properties for valuation purposes
- **Plan and organize from RVS (Residential Valuation System) priority to do list.** RVS is software application for the residential valuation system. This assists the Property Appraiser in establishing values for single-family, duplex, triplex and apartments. Within the system – permits, sales, and other needed tasks are organized in a “priority to do list”. Each Property Appraiser periodically checks their list to make sure they are efficiently processing the required actions for the properties on the list.
- **Attain familiarity and fundamental understanding of various data sources** including (but not limited to) Multiple Listing Service, Sales Data Service, Loopnet, and Marshall Swift/Boeckh, etc. These industry sources are used for verifying and corroborating property data collected by the assessor's office. They contain sales data, prices, square footage, pictures, and other property-specific and economic information pertinent to the property listed.
- **Learn PP (personal property) system, basic processing and complete pp occupancy checks.** Personal property is all goods, wares, merchandise, chattels and effects of any nature or description have any real marketable value and not included in the term real property. The Property Appraiser must accurately list the personal property for each respective business in his/her neighborhoods.

### Step 3

**The appraiser will have met the following requirements during Step 2 in order to advance to Step 3:**

- Satisfactory completion of IAAO course 101 or equivalent
- IAAO Workshop 151 USPAP or equivalent
- Assessor 2 Certification is required for advancement to Step 3.
- At least two years of either assessor or appraisal experience with at least one year as an assessor
- Required Educational Hours = 51 - With possible additional seminar WAAO Continuing Education

### **Step 3 Skills, Duties and Responsibilities**

- **Learn & comprehend the grading and styles manual for residential properties.** Grading identifies the quality of construction (materials and workmanship) and gives examples of the features commonly found within that grade. Architectural design, interior finishes, built-in features, and heating, plumbing, and mechanical systems are considered by the grade. Style categorizes the property amongst 23 possible architectural styles within the residential valuation system. Property Appraisers must familiarize themselves with the different styles to not only correctly identify the subject property style, but also to ensure the selection of good comparables when comparing for valuation purposes.



- **Measure, inspect & list a new residential property and fill out a blank data card.**  
The creed of the assessor is to “discover, list and value.” To properly list a property for assessment purposes, the Property Appraiser must accurately measure the dwelling and the lot, and correctly list these and other property attributes on the property record card in the residential property valuation system. For valuation and comparison purposes, this establishes the style, square footage and the other variables affecting value for a specific property.
- **Learn the Condominium system.** This is specific valuation system designed for condominiums. Property Appraisers must be proficient in creating a new condo project (listing all condo units and their specific amenities) in this system, alongside a valuation model, when a new condominium project is built. This consists of developing the property record card for each condo along with the variables and values that create their total assessment.
- **Understand residential and condominium CDU (Condition, Desirability & Utility) for RVS & Condo system.** CDU recognizes the overall appeal, updating, and functionality of a property. Generally, the more improvements or updates made to a property, the higher the CDU will be; conversely, the more dilapidated or obsolescent the property is, the lower the CDU will be. It generally reflects the overall condition of a property in relation to its actual age.
- **Learn & apply ratings for kitchen, bath and recreation rooms for RVS & Condo systems.** The kitchen and bathroom are the two rooms that typically experience most renovations. Buyers often pay most attention to these two rooms. The kitchen and bath rating system allows Property Appraisers to increase or decrease the potential value based on the quality of the materials and the functionality.
- **Learn combination and divisions of parcels with the proper data input and paperwork.** Property details can occasionally change – a duplex becomes a condo, multiple parcels are combined into one, etc. – in these cases the Property Appraiser must be able to relist the properties and their characteristics under a new tax key, a new neighborhood, a different style classification, or possibly change the listing from the residential to commercial valuation system.
- **Comprehend residential and condominium construction plans.** Property Appraisers are not able to gain access to all properties, thus they need to be able to decipher the property characteristics and measurements from the construction plans. This helps to accurately list the property on the assessment roll for taxation purposes.
- **Discover and list real estate improvements that are completed without permits.**  
When Property Appraisers are out on appointments, or told about work by neighbors, they will discover improvements for which permits have not been issued. Property Appraisers need to investigate these changes and make the correct modifications in the valuation system for the specific property.
- **Inspect residential properties and complete sale reviews with owners.** Sale reviews (sending a letter to the new owner and then being allowed into the home for inspection) allow the Property Appraiser to determine whether a sale is valid (open-market, arms-length) or invalid and to confirm the amenities (bedroom count, kitchen rating, etc.) inside the home. Inspecting properties, in general, allows Property Appraisers to make sure the property record card listing is accurate and are valuing the property based on what is actually there.
- **Learn the hierarchy and applicable laws for defending residential assessments.**  
Wisconsin state statutes and court case law dictate the best evidence for the Property Appraiser to use in determining a fair market value for a property.
- **Complete a residential Board of Review case.** When a home-owner doesn't agree with a Property Appraiser's opinion of market value, they have the right to appear before the Board of Review (BOR). The BOR is a quasi-judicial hearing directed by a panel

appointed by the Mayor [Sections 70.46 through 70.48, Wis. Stats. describe the authority, structure, and procedures for Boards of Review] to render a ruling on the matter. The Property Appraiser prepares an appraisal report containing information regarding the subject property alongside information about comparable properties which have recently sold. This report is then presented to the Board in defense of the assessed value on the property.

- **Educate property owners about the assessment process**, how taxes are determined, the analysis used to create values, as well as guiding them through the objection process.
- **Fundamentally understand critical Wisconsin case law** (e.g. Doneff, Markarian, Darcel cases). The Property Appraiser must have familiarity and understanding of the court cases which determine how properties are valued, what constitutes comparable and allowable evidence, what makes a sale arm's-length, amongst many other legal dictates within the assessment process.
- **Complete basic PP processing**, occupancy checks and learn revision letters and complete dooamage visits for new accounts.

#### Step 4

#### **Work experience to begin to include some local commercial neighborhoods**

**The appraiser will have met the following requirements during Step 3 in order to advance to Step 4:**

- Educational requirement of IAAO course 102 Income Approach to Valuation.
- IAAO Workshop 157 – Appraisal Use of Excel Software or equivalent.
- At least three years of appraisal or assessor experience with at least one year as an assessor
- Required Educational Hours = 51 - With possible additional seminar WAAO Continuing Education

#### **Step 4 Skills, Duties and Responsibilities**

- **Determine values for residential neighborhoods.** Review sales by neighborhood to establish validity. Use valid sales in ratio studies to determine market changes. Each parcel is reviewed during the yearly revaluation for accuracy and uniformity. Permits – whether for razings or improvements – must also be checked so the Property Appraiser can accurately account for their impact on a property's overall value.
- **Oversee a residential, small apartment neighborhood (4-11 units).** The assessor's office has 39 apartment neighborhoods. This is part of the residential valuation system (RVS).
- **Perform apartment sale reviews and permit inspections.** Each appraiser is responsible to field, review and analyze each sale to acknowledge its usability for the yearly revaluation. Rents are collected to be used in Gross Rent Multiplier analysis. Permits are also reviewed to determine whether there is a change to the property that would warrant a value adjustment.
- **Review residential and small apartment appraisals for accuracy and validity.** Private appraisals are done on properties for a variety of reasons like sales, refinancing, and estate purposes. Some of these appraisals are submitted to our office by an owner as their opinion of market value. The Property Appraiser will have to review that appraisal. Based on the information contained in the appraisal - the subject property, the comparable sales and the adjustments that were used - the Property Appraiser determines the validity of the appraisal.

- **Re-evaluate apartment neighborhoods.** Yearly examination of the properties which have sold is done to analyze each sale to determine its usability for the yearly revaluation. Permits are also reviewed to resolve whether there was a change to the property that would warrant a value change. Sales for each specific property type help determine the overall market change for that property type within different neighborhoods.
- **Build models for condominium projects.** Every condominium project has its own mathematical model. This model incorporates valuation factors like: unit size, location, quality and project amenities. This model is reviewed during each revaluation and adjusted for any market changes. Current market changes must be applied to the model for yearly revaluation and uniformity.
- **Learn the CVS (Commercial Valuation System).** All commercial properties are listed in the CVS system. The Property Appraiser maintains and updates this database by collecting yearly income, expense, rent and lease information. Commercial property values are typically determined by capitalizing the income that they produce.
- **Inspect and list commercial properties.** It is important that each property be reviewed and that their operating use has been determined for the valuation process. Commercial properties are inspected for condition and current use(s). Data is collected relating to lease terms, rent, and expenses. This information helps to determine the assessed value.
- **Learn Excel and how to import RVS & CVS data for analysis.** Each Property Appraiser must have a sound comprehension of basic computer-related skills and software.
- **Learn how to apply commercial building and use types to CVS.** Review and examine the approximately 100 different commercial building / use types the assessor's office uses. This will help in correctly listing and evaluating each specific commercial property. The Assessor's Office has divided the city into different neighborhoods and building / use types for evaluation purposes. Each building / use type requires specific learned skills to properly review and determine the correct analysis.
- **Add & delete CVS records.** Property Appraisers will need to learn how to delete a record for a property which has been razed; and add a record and learn how to list a new property.
- **Learn and complete local mercantile sale reviews.** Each Property Appraiser is responsible to field, review and analyze each sale to determine its usability for the yearly revaluation. Local mercantile or commercial properties can be owner-occupied or rented to tenants. The Property Appraisers must identify the use of the building, section occupancy, section income, and the overall condition of the property.
- **List a newly constructed local mercantile property.** Measure, inspect and list a new commercial property and fill out a blank data card. Listing a commercial property is more complex than a residential listing. It may include several income-producing sections and/or multiple buildings. For comparison purposes, this establishes the type, square footage and the other variables affecting value for a specific property.
- **Enter annual local mercantile income & expense data.** Income information is requested from each non owner-occupied commercial property every year. The Property Appraiser must accurately review the information received from the property owners and enter this restructured data for valuation. Rents and operating expenses are reviewed to help determine what changes are happening in the market each year. Data entry of this information assists the Property Appraiser in establishing market income and expense tables.
- **Integrate personal property (PP) discovery into CVS activities.** Property Appraisers must review the personal property information when doing field work on commercial properties. This will help in determining the correct personal property for this account.
- **Answer progressively complex PP questions and learn to create new accounts.** Property Appraisers must be able to review and answer specific questions about different personal property accounts. When a new business is established, a personal property account needs to be created and the personal property must be listed. Likewise, when a business closes, the PP account is deleted.

## Senior Property Appraiser

### Step 1

#### Experience of learning and valuing local commercial properties

**The appraiser will have met the following requirements during Step 4 as a Property Appraiser in order to advance to Step 1 Senior Property Appraiser:**

- Educational requirement of IAAO course 300 Fundamental of Mass Modeling.
- IAAO forum 917 – How to Critique an Appraisal or Appraisal Review.
- At least for years of appraisal or assessor experience with at least two years as an assessor
- Educational Hours = 44 - With possible additional seminar WAAO Continuing Education

#### Step 1 Skills, Duties and Responsibilities

- **Complete apartment board of review.** The Property Appraiser must accurately complete an analysis to determine the market value of an apartment building. Appraisers will demonstrate proficiency in defending apartment objections before the Board of Review by preparing written appraisal reports detailing the subject and comparable sales that support the Appraiser's assessment. These reports are completed using Uniform Standards of Professional Appraisal Practice (USPAP). This report is then presented to the Board in defense of the assessed value on the property. Appraisers must have both oral and written skills to present these findings to the Board, the taxpayer and or their representatives which may include other appraisers or attorneys.
- **Complete condominium board of review.** The Property Appraiser will successfully defend condominium values at the board of review.
- **Receive a commercial neighborhood(s).** After receiving training concerning the intricacies of commercial property, the Property Appraiser will be assigned specific commercial neighborhoods for valuation.
- **Be able to read and comprehend complex commercial construction plans.** All new construction is listed for tax purposes according to completion as of January 1<sup>st</sup> every year. Property Appraisers need to comprehend construction plans and properly list and value partially completed new construction. The documents can come in a variety of forms, from PDF files to hard printed copies. These forms are obtained from the property owner, builder, or our planning office.
- **Learn Marshall & Swift Cost valuation:** The cost approach is a relevant valuation method for new construction and unique properties. This approach is useful when new construction is partially completed. Property Appraisers at this level will be able to apply the cost approach to value when appropriate.
- **Review outside commercial appraisals for accuracy and validity of local commercial properties.** Private appraisals are done on properties for a variety of reasons like sales, refinancing and estate purposes. Owners may submit these appraisals to our office as an estimate of market value. The Property Appraiser will have to review that appraisal. Commercial appraisal reports encompass a large amount of data, sales, income & expense information that must be verified for accuracy and credibility. Appraisers must be familiar with standard review appraisal procedures and be able to communicate any concerns or discrepancies to the property owner.
- **Extract and analyze commercial market Gross Income Multipliers.** The Assessors' Office valuation system requires input of data which is extracted from the market. The Property Appraiser will research, verify and compile commercial sales data to compute

and determine appropriate gross income multipliers as they relate to valid sales. Once the multipliers are determined the neighborhood appraiser will base commercial values on that data.

- **Analyze commercial leases.** It is important to know the lease terms for each commercial property. Commercial leases vary in the amount the tenants pay for both rent and expenses. Contracts vary depending on the type of property, size, and location. Property Appraisers must be aware of the terms to uniformly assess different buildings.
- **Apply values to a local commercial neighborhood.** Property assessments are valued annually. Every year the recent sales, permit improvements and property condition changes are verified, documented and applied to the assessment for that year. Appraisers will value a local commercial neighborhood based on the sales and other information that they accumulated.
- **Review properties for partial or full assessment exemption.** Tax exempt properties are determined by the requirements detailed in Chapter 70 of the Wisconsin State Statutes. Based on property ownership and use, the Property Appraiser should be able to recommend if a property is eligible for tax exempt status.
- **Learn to process Personal Property (PP) leased equipment files.** Leased equipment value is based on quality, age, type. The Property Appraiser must be able to review and complete the data entry of the leased equipment for a specific property.
- **Learn PP objection process and corrections according to WI Statutes 70.43 & 74.05.** The Wisconsin State Statutes require PP to be valued as of January 1<sup>st</sup> of each year. Personal property owners have the same appeal rights as real property owners. The Property Appraiser must accurately value and defend personal property valuations.

## Step 2

**The appraiser will have met the following requirements during Step 1 in order to advance to Step 2:**

- Educational requirement of IAAO Course 311 or 312 Residential/Commercial Modeling.
- Advancement to Senior Property Appraiser upon meeting qualifications.
- IAAO Workshop 150 - Math
- Continuation of Local Commercial Properties and more complex residential and condominiums property types along with Board of Review experience.
- At least five years of appraisal or assessor experience with at least three years as an assessor
- Educational Hours = 51 With possible additional seminar WAAO Continuing Education

## **Step 2 Skills, Duties and Responsibilities**

- **Review complex multi-tenant & commercial appraisals for accuracy.** This process is similar to other (residential, condo) appraisal reviews. The types of appraisals have extensive analysis which gives a greater detailed explanation of all three approaches to value.
- **Understand and apply Uniform Standards of Professional Appraisal Practice (USPAP)** to written reports for the Board of Review.
- **Complete local commercial board of review reports & hearings.** Prepare individual appraisal reports, using all three approaches to value, with more emphasis on the income approach.
- **Review sales of complex commercial properties.** Ability to apply the sale information into comprehensive notes in the Property Record Card (PRC) file. The detailed income

and expense information obtained from the sale review assists in determining the value of other commercial properties.

- **Begin training on Special Mercantile commercial properties.** These are city-wide complex commercial properties requiring specific skills, training, and research. Special mercantile properties require knowledge and research of the local as well as national real estate markets.
- **Complete Personal Property objections, leased equipment and corrections.** The Senior Property Appraiser should be able to process leased equipment and corrections when necessary.

### Step 3

#### **Special Mercantile Commercial Properties**

**The appraiser will have met the following requirements during Step 2 in order to advance to Step 3:**

- Educational requirement of IAAO course 112 Advanced Income Approach.
- IAAO Forum 932 Restructuring Income and Expense Statements or Equivalent.
- Begin training on Special Mercantile Commercial (SME) property types.
- At least six years of assessor or appraisal experience with at least four years as an assessor
- Educational Hours = 44 With possible additional seminar WAAO Continuing Education

#### **Step 3 Skills, Duties and Responsibilities**

- **Understand and analyze complex income and expense statements for multi-tenant buildings and special mercantile properties.** Income and expenses statements document the financial information for a particular property. These financial operating statements must be interpreted for accuracy and uniformity, and then applied for valuation.
- **Reconstruct complex income and expense statements.** The information comes in different formats and often with extraneous information. The data contained in income and expense statements needs to be deciphered and restructured for use in the analysis of determining the value of the property.
- **Research and analyze the market for income, expense and capitalization rates.** Capitalization rates are ratios of a property income to sales price. Cap Rates can differ among complex property types including large office buildings, hotel properties, warehouses, and other Special Mercantile type properties.
- **Maintain a commercial database for income, expenses and capitalization rates.** This data applies to specific assignment areas or, in the case of special mercantile, the entire city. Special mercantile properties require knowledge and research of not only the City of Milwaukee, but the national real estate market. This database is compiled by reviewing local and national information regarding cap rates, vacancy, rents, and expenses.
- **Receive and value Special Mercantile Commercial properties.** After receiving training concerning the intricacies of special mercantile properties, the Senior Property Appraiser will be assigned specific special mercantile neighborhood(s) for valuation.
- **Complete and comprehend Personal Property activities** with minimal supervision, and assist with training new hires on PP.

## **Step 4**

### **Valuation and Experience with all Property Types.**

**The appraiser will have met the following requirements during Step 3 in order to advance to Step 4:**

- Educational requirement of IAAO Course 400 Assessment Administration.
- IAAO Workshop 158 Highest & Best Use or Equivalent.
- Experience in valuing all property types
- At least six years of appraiser or assessor experience with at least four years as an assessor
- Educational Hours = 51 With possible additional seminar WAAO Continuing Education

### **Step 4 Skills, Duties and Responsibilities**

- **Defend SME and complex commercial properties at the board of review.** Prepare individual appraisal report using local and national data and analysis. Due to the complexity of these properties, the reports require reconciliation of all three approaches to value.
- **Attain knowledge and experience valuing and defending these property types.** Senior Property Appraisers can be assigned any property type from residential to complex commercial work with minimal supervision.
- **Mentor and train new appraisers as needed.** Senior Property Appraisers will assist in the development of new property appraisers.
- **Understand and review City wide sales ratios.** Sales ratios show the difference between sales prices and assessed values. Senior Property Appraisers should have a city-wide comprehension of trends and values to help ensure uniformity and equity in assessments.
- **Assist in preparing USPAP compliant narrative appraisal reports for Milwaukee County Circuit Court.** Circuit court reports require an extensive detailed narrative appraisal in a legal brief form.
- **Train and supervise Personal Property operations.** Assists with reports for Tax Incremental Districts (TIDs), exempt reports, etc. as needed.

### **Step 5 - Lead Senior Property Appraiser (Up to 10 positions may be designated as Lead Appraiser)**

Under the direction and supervision of an Assessment Division Manager or Chief Assessor, a leadership role will take one of two tracks. Aside from discovery, listing, valuation and defense of assessments in assigned neighborhoods, in general, *team* leaders will assist Assessment Division Managers in the broad development, mentoring, training and coaching of junior appraisers. Among other duties as assigned, these appraisers will also assist in the development of ratio studies, capitalization rate and expense rate studies. As a *project* leader, an appraiser

will guide junior appraisers through more specific duties as described in chapter 70. Possible examples of project leadership roles may involve duties associated with training and mentoring appraisers assigned to the valuation of personal property including mobile homes. We envision other project leaders potentially providing guidance with property tax exemption issues, litigation and technology. The lead appraiser of property tax exemption issues will investigate applications, field review and assist in the determination of exemption status as described in 70.11 of the Wisconsin Statutes. The lead appraiser(s) for litigation issues will assist and delegate assignments as necessary, in the development of written appraisals required for in depth 74.37 appeals, appeals to the Wisconsin Department of Revenue and complex Board of Review appeals. The responsibilities of a technology leader may include providing GIS maps and demographic information as necessary for reports and preparation for revaluations. Technology leaders will also provide training and assistance pertaining to system and new technology upgrades. The needs of the office as determined by management will allow for up to 10 positions for pay steps 5 and 6 of Senior Property Appraiser.

**The appraiser will have met the following requirements during Step 4 in order to advance to Step 5:**

- A minimum of seven years of combined appraisal or assessor experience with at least five as an assessor
- An appraiser will have had a minimum of 200 assigned properties where the default valuation methodology is the income approach and for the duration of at least one cycle.
- Experience analyzing and modifying commercial tables
- Demonstrate the ability to be proficient in the valuation of all property types.
- Assist in mentoring appraisers and job quality improvements and enhancements including software applications.
- Must complete an Average of 6 hours per year of continuing education to maintain the State of Wisconsin Assessor Certification requirement of 30 hours of continuing education every 5 years with 15 hours in Appraisal courses and 15 hours in Law and Management.
- State of WI Certified Residential or Certified General license is desirable but not required.
- IAAO or Appraisal Institute Designation is also desirable but not required.

Much of Lead Appraiser time is spent valuing complex commercial properties which are valued more often than not on an income approach. A Lead Appraiser must be proficient at analyzing financial reports and have the necessary research skills to compile market income and expense information from sales, field interviews and other data sources. Leader Appraisers are in constant contact with property owners or their attorneys, tax representatives, CPA's, managers & leasing agents. They possess good communication skills, and an ability to work diplomatically under pressure to gain property owner cooperation and trust. They have an ability to plan, organize and execute assigned work to meet statutory deadlines.

Lead Appraisers have in depth knowledge and experience in the Assessor's Office systems, policies and procedures. An employee who has achieved a leadership role is willing to share their extensive knowledge and experience with other appraiser staff by mentoring, advising and coaching.



A Senior Appraiser who advances to a leadership role will have demonstrated proficiency in evaluating and defending Special Mercantile (SME) complex property types like multi-million dollar office buildings, apartment complexes, NNN properties, gas stations & convenience stores, pharmacies, fast food, oil terminals, shopping malls, hotels & office parks. An appraiser at this level is capable of writing in depth commercial narrative USPAP compliant appraisals using all 3 approaches to value and testifying in support of those reports to the Board of Review and Milwaukee County Circuit Court. A Leader appraiser is adept at forensic appraisal reviews of complex commercial appraisals often completed by MAI's (Member Appraisal Institute).

Additionally appraisers must:

- **Have in-depth knowledge and experience in the Assessor's Office systems, policies and procedures.**
- **Have the ability to work independently to plan, organize and execute assigned work to meet deadlines.**
- **Be proficient in analyzing financial reports and have research skills to compile market income and expenses from sales, field interviews and other data sources.**
- **Maintain constant contact with property owners or their attorneys, tax representatives, CPA's, managers & leasing agents.** Senior team Lead Appraisers must possess good communication skills, an ability to work diplomatically under pressure to gain property owner cooperation and trust.
- **Adeptly review forensic appraisals of complex commercial appraisals often completed by MAI's (Member Appraisal Institute).**
- **Demonstrate proficiency in evaluating and defending complex property types like multi-million dollar office buildings, apartment complexes, NNN properties, gas stations & convenience stores, pharmacies, fast food chains, oil terminals, shopping malls, hotels & office parks.**
- **Be capable of writing in-depth commercial narrative USPAP compliant appraisals using all 3 approaches to value and testifying in support of those reports to the Board of Review and Milwaukee County Circuit Court.**
- **Have the ability to assist in the development of ratio, operating expense and capitalization rate studies.**
- **Have the ability to assist in development, calibration and testing of mass appraisal models**
- **Have the ability and willingness to share their extensive knowledge and experience with other appraiser staff by mentoring, advising and coaching.**

#### **Step 6 – Lead Senior Property Appraiser**

- At least one year as a step 5 appraiser
- Completion of a satisfactory performance review

**Summary**

The goal of the City of Milwaukee Assessor's Office is to attract and retain knowledgeable and experienced residential and commercial appraisers. The complexity of assignments and in-depth knowledge required has greatly increased in recent years. Our current structure does not allow us to compete for experienced appraisers. Implementing this standardized merit salary structure allows for increased pay as knowledge, skills and abilities progress. It will also enable some of our current appraisers who have complex workloads to be compensated competitively within the office and with the private sector.

Addendum #1

# U.S. VALUATION PROFESSION FACT SHEET – March 2013

Appraisal Institute Research Department

## Real Estate Appraiser Population Trends

As of December 31, 2012, the number of active real estate appraisers in the U.S. stood at 83,400. The number of appraisers decreased at an average rate of 3.0 percent per year over the past five years. A broader analysis suggests the rate of decrease could rise sharply over the next 5 to 10 years due to retirements, reduced numbers of new people entering the appraisal profession, economic factors, and greater use of data analysis technologies.

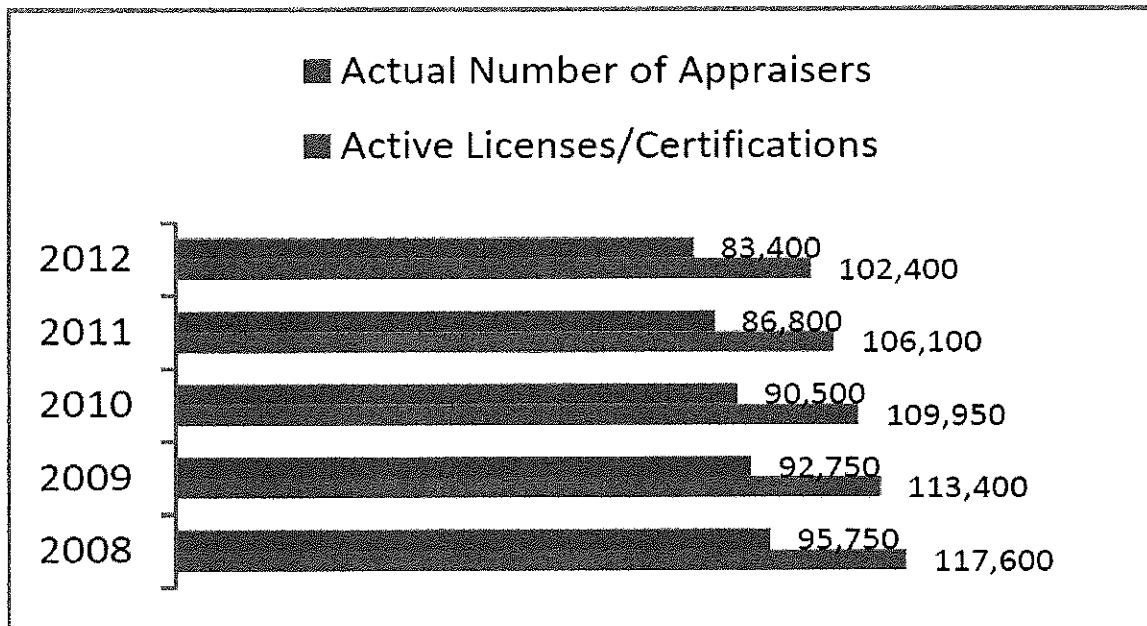


Figure 1 Total licenses/certifications and appraisers

As of July 1, 2009, there were 1,095 certified individuals holding 1,220 certification levels.

As of July 1, 2013, there were 912 certified individuals holding 1,010 certification levels.

<b>Certification Level</b>	<b>June 2007</b>	<b>June 2008</b>	<b>June 2009</b>	<b>June 2013</b>
Assessment Technician	270	269	271	197
Property Appraiser	85	78	73	46
Assessor 1	333	328	319	262
Assessor 2	506	513	513	455
Assessor 3	45	45	44	50
Total Certifications	1239	1233	1220	1010
Total Individuals	1124	1102	1095	912

Source: Wisconsin Department of Revenue, Certification and Training