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**Modified Effective: December 15, 2002**

**STATE OF WISCONSIN**  
**CLASSIFICATION SPECIFICATION**

**PROPERTY ASSESSMENT SPECIALIST**

**I. INTRODUCTION**

A. Purpose Of This Classification Specification

This classification specification is the basic authority under Wis. Admin. Code ER 2.04 for making classification decisions relative to present and future professional positions located within the Department of Revenue, Division of State and Local Finance, Bureaus of Equalization and Manufacturing and Telco Assessment which function as Property Assessment Specialists. Positions allocated to this classification series determine property tax valuations in the area of equalization or provide direct support to the Equalization Bureau. Positions in the Manufacturing and Telco Assessment Bureau determine property tax valuations and conduct audits of manufacturing property and telecommunications carriers with tangible property doing business in Wisconsin. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities of positions that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

Positions allocated to this classification series spend the majority of time conducting property appraisal/assessments for the Bureau of Equalization or the Bureau of Manufacturing and Telco Assessment.

1. Positions located within the Bureau of Equalization are responsible for the annual establishment of equalized values for each taxation district in the state; and the improved administration of the assessment and equalization process; or provide direct support to the assessment and equalization process by developing micro-computer applications; develop and instruct assessors in s. 70.05 or ad valorem tax; and/or implement the Tax Incremental Financing (TIF) Program.

2. Positions located within the Bureau of Manufacturing and Telco Assessment are responsible for determining classification, exemption, and market values for manufacturing properties; and assist local assessors and other local officials with assessment concerns. These positions examine and conduct field audits of manufacturing property; audit manufacturing waste treatment exemptions, manufacturer's tax returns and financial records and telecommunications carriers doing business in Wisconsin; and value tangible telecommunications property to determine annual tax liabilities per Wis. Stats., Chapter 76.

C. Exclusions

Excluded from this classification series are the following types of positions:

1. Positions which, for the majority of time, provide statewide program support within the Department of Revenue, Division of State and Local Finance, Bureau of Assessment Practices and are more appropriately classified as Property Assessment Practices Specialists.
2. Positions which, for the majority of time, perform real estate appraisal duties for the Department of Transportation or the Department of Natural Resources and are more appropriately classified as Real Estate Specialists.
3. All other positions which are more appropriately identified by other classification specifications.

D. Entrance Into And Progression Through This Classification

Employees enter positions within this classification series by competitive examination. Progression to the Journey and Advanced levels will occur by reclassification.

## II. DEFINITIONS

### PROPERTY ASSESSMENT SPECIALIST-ENTRY

This is entry level progressing to responsible professional property assessment work in the Bureau of Equalization or Bureau of Manufacturing and Telco Assessment central office or in a district office. Positions, for the majority of time, perform professional assessment work in the areas of equalization or manufacturing and telco assessment. Positions at this level: attend classroom training on Wisconsin property tax law and administration, appraisal, legal descriptions and construction terminology; attend field training in and perform sales analysis and other related duties for the field review program; develop and conduct annual maintenance of equalized values of real and personal property; complete annual assessments for assigned municipalities; attend field training in and audit manufacturing real estate parcels and personal property accounts of low to average complexity and complete reconciliation for audited property; investigate new manufacturers or manufacturers out of business; audit less complex telecommunications carriers; develop curriculum and instruct assessors in s. 70.05 compliance or ad valorem tax; implement the Tax Incremental Financing program; audit waste treatment exemptions for manufacturers; and develop micro-computer programs and other programs designed to improve the equalization and manufacturing and telco assessment processes and the waste treatment exemption program. Work is performed under close supervision.

**PROPERTY ASSESSMENT SPECIALIST-JOURNEY**

This is responsible (1) district or (2) central office professional property assessment work performed in the areas of equalization or manufacturing and telecommunications.

**EQUALIZATION**

- 1) Positions allocated to this level in the Districts investigate, conduct, review and defend, for the majority of time, standard property assessments and for the minority of time, complex property assessments. Positions are assigned an area where they: conduct detailed residential, commercial, and agricultural property appraisals; identify and classify real property; analyze and evaluate sales, market trends, legal descriptions, and soil surveys; and interview and conduct meetings with buyers, sellers, municipal officials, and real estate professionals. Positions develop and defend economic adjustments and equalized values and act as an expert witness for appeal proceedings; respond to taxpayer assistance requests; and assist local officials with technical and legal issues. Work is performed independently under general supervision.
- 2) Positions allocated to this level in the central office, for the majority of time, develop, monitor, test, and coordinate various assessment programs which assist the districts in developing equalized values. Positions provide statewide program support for the equalization program by developing and presenting training, including training in ad valorem tax and s. 70.05 compliance; rewrite in-house procedural manuals; review district procedures to ensure standardization; develop equalization micro-computer systems; and implement the TIF program. Work is performed independently under general supervision.

**MANUFACTURING AND TELCO ASSESSMENT**

- 1) Positions allocated to this level in the Districts develop and maintain annual manufacturing assessments for an assigned jurisdiction. Positions conduct field audits of new and existing parcels to identify, investigate, classify, and value real and personal property; administer the manufacturing machinery and equipment and waste treatment exemptions; defend assessments when appeals are filed with the State Board of Assessors or Tax Appeals Commission by investigating and analyzing appellants' issues and appraisals and preparing written reports and recommendations; and testify as an expert witness at Tax Appeals Commission hearings and before the Dane County Circuit Court. Positions maintain public relations with government officials and taxpayers or their financial or legal representatives; examine and conduct comprehensive audits of financial and tax records of local or regional telecommunications carriers; and conduct field audits of telecommunications carriers' tax returns and financial records to determine the proper tax liabilities per Wis. Stats., Chapter 76. Work is performed independently under general supervision.
- 2) Positions allocated to this level in the central office develop, test, monitor, and coordinate statewide manufacturing and telco assessment programs; develop and implement assessment standards; develop and maintain bureau procedural manuals; design, develop, and maintain electronic versions of internal and external forms, reports, and publications on the DOR internet and intranet; make annual assessments of all Telco outside plant personal property; provide training to district staff; assist the districts in auditing and valuing real and personal property; defend assessments and penalties by filing written recommendations to the State Board of Assessors; testify as an expert witness at Tax Appeals Commission hearings and before the Dane

County Circuit Court; and perform comprehensive audits of financial and tax records of telecommunications companies. Work is performed independently under general supervision.

### **PROPERTY ASSESSMENT SPECIALIST-ADVANCED**

This is responsible (1) district or (2) central office professional property assessment work performed in the areas of equalization or manufacturing and telecommunications.

#### **EQUALIZATION**

- 1) Positions allocated to this level in the Districts perform advanced professional property assessment work in the areas of equalization. In addition to the duties performed at the Journey level, positions allocated to this level, for the majority of time, perform the most complex and sensitive property assessment and appeal assignments; conduct special studies related to property tax issues or leadwork lower level Property Assessment Specialists in a major property assessment jurisdiction. Incumbents investigate, conduct, review and defend the most complex assignments associated with property assessment program activities; prepare and present information at meetings with municipal boards or councils; and represent their office on quality improvement project teams. Lead work consists of assigning work, and providing training and guidance to lower level specialists. Work is performed under general supervision.
- 2) Positions allocated to this level in the central office perform advanced professional property assessment work by performing the most complex equalization program support functions and directing other equalization support functions. Positions perform the most complex research on assessment appraisal projects; coordinate the development of field manuals; develop and coordinate the development of micro-computer systems used in the equalization process; develop curriculum for training of assessors regarding s. 70.05 compliance and ad valorem assessment; and coordinate, implement, and monitor the Tax Incremental Finance program.

#### **MANUFACTURING AND TELCO ASSESSMENT**

- 1) Positions allocated to this level in the Districts perform advanced professional auditing and assessment duties in the manufacturing assessment of property taxes. This includes annual assessments on the most complex properties; perform field audits on the most complex properties and corresponding personal property accounts; audit waste treatment facilities; conduct meetings and respond to questions from local government officials and taxpayers; participate in leading and training professional appraisal staff; perform Board of Assessor and Tax Appeals Commission work which includes investigating the more complex appeals, preparing written recommendations, testifying as an expert witness; and assisting in establishing appraisal guidelines by participating on quality improvement teams and submitting suggestions. These positions also perform advanced professional auditing and valuation duties in the assessment of the Telco Utility Tax liability per Wis. Stats., Chapter 76, which includes annual valuations on the more complex tangible real and personal telecommunication property; and examine and conduct comprehensive audits of financial and tax records of regional or national telecommunications carriers. Work is performed under general supervision.
- 2) Positions allocated to this level in the central office perform advanced professional property assessment work by performing the most complex program support functions in the manufacturing and telecommunications assessment programs. Positions develop and coordinate micro-computer programs; develop and provide staff training; perform the most complex research

on manufacturing and telecommunication assessment standards and special studies; develop and maintain complex electronic versions of M and T forms; make annual assessments on the most complex telco outside plant companies; assist the district offices in auditing and valuing the most complex properties; and perform Board of Assessor and Tax Appeals Commission work which includes investigating the more complex appeals, preparing written recommendations, testifying as an expert witness; and assist in establishing appraisal guidelines by participating on quality improvement teams and submitting suggestions. Work is performed under general supervision.

**III. QUALIFICATIONS**

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work, or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

NOTE: Assessor 2 certification is mandatory within the first six-months of employment at the Property Assessment Specialist-Entry level.

**IV. ADMINISTRATIVE INFORMATION**

This classification specification was created effective June 26, 1994, as part of the Real Estate/Property Assessment Survey and announced in Bulletin CC-SC-20. It was modified effective March 19, 1995, and announced in Bulletin CC-SC-39. The specification was modified effective March 11, 2001, and announced in Bulletin CLR-SC-127 to reflect that positions progress to the Journey and Advanced levels via reclassification. This classification specification was modified effective December 15, 2002 and announced in Bulletin MRS-SC-145 to update the specifications to more accurately reflect the duties assigned to these positions.

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