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Wisconsin Assessment Advisory Council

Working to ensure uniform property taxation statewide

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**Michael Schnautz profile**

**{more experts as we add them}**

**Corrections**

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**Who We Are**

The Wisconsin Assessment Advisory Council (WAAC) is a non-partisan, not-for-profit, watchdog organization with a mission to ensure uniform property taxation statewide. It was started in February of 2022 as the Wisconsin Assessment Advisory Council, LLC and does business as the Wisconsin Assessment Advisory Council.

The Wisconsin Assessment Advisory Council audits local municipal governments who are responsible for producing a uniform property tax assessment roll each year. The audit looks for evidence that property tax assessments are uniform as well as evidence that they are not uniform.

WAAC is run by volunteers. Some volunteers are experts in property tax administration and some are just good people trying to do the right thing. These volunteers donate their time and talents because they know how unfair non-uniform taxation is and want safeguards that will guarantee everyone’s constitutional right to just and equitable (a.k.a. uniform) property taxes.

**Wisconsin’s Non-Uniform Property Tax Problem**

Article VIII Section 1 of the State Constitution states that all taxation shall be uniform. Non-uniform taxation is a statewide epidemic. For proof of this, see the results of this watchdog investigation done by the Milwaukee Journal Sentinel.

<https://archive.jsonline.com/watchdog/watchdogreports/across-wisconsin-uneven-property-assessments-fly-in-the-face-of-fairness-277614021.html>

Too many property taxes in the State of Wisconsin are not uniform. Non-uniform taxes are unjust and unfair. The tax burden must be fairly distributed across all property owners.

Per Wisconsin Statute 73.03, it is actually the Department of Revenue who has the duty and responsibility to oversee the entire assessment process to ensure uniform taxation. However, the Department of Revenue has failed to do this and their leadership is indifferent. Past governors, including the current governor, have clearly shown their indifference as well.

Other organizations have lobbied legislators to tilt property tax administration in their favor.

All of these things have created the need for the Wisconsin Assessment Advisory Council.

**What Is Uniform Taxation?**

Uniform taxation means similar properties have similar values for taxation purposes.

For example, if you own a condominium assessed for tax purposes at $200,000 and your neighbor has the same unit but is assessed at $160,000, your values, and therefore your taxes, will be significantly different. You will be paying more of the tax burden than your neighbor, even though the market value of both units is the same. This is non-uniform taxation.

Two properties are often not identical; but to the extent that they are the same their assessed values should be the same. To the extent they are different their assessed values should be different.

**Audit Methods**

We audit each municipalities’ electronic property tax assessment records. Municipalities are required to keep their assessment records in electronic form, but some do not because the Department of Revenue, who made up the requirement, doesn’t enforce their own administrative rules. Not understanding what the word “requirement” means is a longstanding problem at the Department of Revenue and one of the many causes of non-uniformity.

Problem with uniformity can nearly always be tracked back to problem with assessed values. Most real estate in Wisconsin is supposed to be assessed at 100% of market value. The largest exceptions are agricultural land, land in DNR forest programs and exempt property.

Each municipality should be using CAMA software to calculate property values. For those that do, we use reports generated by their CAMA software to prove or disprove that assessed values are uniform. We also look for evidence that property assessed at less than full market value meets the requirements.

Any municipality not using CAMA software automatically fails our test. In addition, if the CAMA software used does not support all three recognized approaches to value (cost, sales comparison and income), it also fails our test.

**Who Passed and Who Failed**

We are just getting started with our audits. This list of who passed and who failed will be updated regularly as we finish large chunks of work.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **County** | **Municipality** | **Year Audited** | **Audit**  **Result** | **Municipal Response** |
| Ashland | Town of Morse | 2021 | Fail |  |
| Ashland | Town of White River | 2021 | Fail |  |
| Price | Town of Elk | 2021 | Fail |  |
| Taylor | Town of Hammel | 2021 | Fail |  |
|  |  |  |  |  |

**WAAC Recommendations**

The Department of Revenue needs to do the following:

1. Hire enough qualified people with real assessment experience to comply with WI Stat 73.03.
2. Develop a pass/fail system to measure uniformity.
3. Use that system to determine which municipal property tax rolls pass and which ones fail.
4. Hold municipalities accountable if their property tax rolls are not uniform.
5. Strategically audit municipalities and assessment firms to ensure they are not avoiding accountability by gaming the system.

The State Legislators need to do the following:

1. Require the DOR to provide evidence each year that property tax rolls statewide are uniform.
2. Come up with a better way to hold municipalities accountable for producing non-uniform property tax rolls. Current methods are outdated and have never actually been used (see Wisconsin Statute 73.03(3)).
3. Pass a new law that overturns Markarian v. Cudahy 173 N.W.2d 627, 45 Wis.2d 683. This is bad case law which is used to justify sale chasing which results in non-uniform taxation.
4. Pass a new law to ensure that similar properties are valued using the same valuation method. Using different valuation methods for similar properties makes no sense.
5. Pass a new law to ensure that assessors can collect accurate data about each property. Property taxes will never be just and equitable if the data the assessor is using is inaccurate.
6. Make sure municipal governments have the funds to do the job correctly. Choosing between fixing streets and just and equitable taxation is not a good idea. Lack of funding is not an excuse that the State Constitution allows for.

Local municipalities need to do the following:

1. Make sure property tax rolls are uniform.
2. Take this problem seriously.
3. Ask for help if they need it.

**Corrections**

The following is a list of corrections to data previously published

* None (no errors found)

**Contact Us**

If you would like to contact us in order to file a complaint about non-uniform assessments or you have a comment or question, please use the following:

Graphical user interface, text, application, email

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Send the preceding data to: [apelkey@waac.pro](mailto:apelkey@waac.pro).